

JJ COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS), PUDUKKOTTAI

DEPARTMENT OF COMMERCE WITH CA

**Proposed Course Structure Under Choice Based Credit System
(Applicable for the Candidates Admitted From Academic Year 2019 – 2020 Onwards)
B.Com C.A.**

| Sem | Part | Course Code | Course Title | Hrs/ Week | Credit | Exam Hrs | Marks | | |
|--------------|--------|------------------------------|--|--------------|-----------|-------------|----------|----------|------------|
| | | | | | | | Int. | Ext. | Total |
| I | I | U1R1TL1/HL1/ FL1/SL1/ABL1 | Language Course - I | 6 | 3 | 3 | 25 | 75 | 100 |
| | II | U1R1EL1 | English Language Course - I | 6 | 3 | 3 | 25 | 75 | 100 |
| | III | U1R1CMCC1 | Financial Accounting - I | 5 | 5 | 3 | 25 | 75 | 100 |
| | | U1R1CMCC2 | Management Principles and Practices | 5 | 5 | 3 | 25 | 75 | 100 |
| | | U1R1CMAC1 | Allied Course (First) – I Computer Applications in Business -Theory | 5 | 4 | 3 | 25 | 75 | 100 |
| | | U1R1CMAC2P | Allied Course (First) – II Computer Applications in Business -Practical | 3 | 2 | 3 | 40 | 60 | 100 |
| Total | | | | 30 | 22 | - | - | - | 600 |
| II | I | U2R1TL2/HL2/ FL2/SL2/ABL2 | Language Course - II | 6 | 3 | 3 | 25 | 75 | 100 |
| | II | U2R1EL2 | English Language Course - II | 6 | 3 | 3 | 25 | 75 | 100 |
| | III | U2R1CMCC3 | Cost Accounting | 5 | 5 | 3 | 25 | 75 | 100 |
| | | U2R1CMCC4 | Digital Computer Fundamentals | 6 | 5 | 3 | 25 | 75 | 100 |
| | | U2R1CMAC3 | Allied Course (First) – III Business Statistics | 5 | 4 | 3 | 25 | 75 | 100 |
| | IV | U2R1ES | Environmental Studies | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 22 | - | - | - | 600 |
| III | I | U3R1TL3/HL3/ FL3/SL3/ABL3 | Language Course - III | 5 | 3 | 3 | 25 | 75 | 100 |
| | II | U3R1EL3 | English Language Course – III | 5 | 3 | 3 | 25 | 75 | 100 |
| | III | U3R1CMCC5 | C Language - Theory | 5 | 5 | 3 | 25 | 75 | 100 |
| | | U3R1CMCC6P | C Lab | 3 | 2 | 3 | 40 | 60 | 100 |
| | | U3R1CMAC4 | Allied Course (Second) – IV Marketing Management | 5 | 4 | 3 | 25 | 75 | 100 |
| | | U3R1CMAC5 | Allied Course (Second) –V Business Communication | 5 | 4 | 3 | 25 | 75 | 100 |
| IV | U3R1VE | Value Education | 2 | 2 | 3 | 25 | 75 | 100 | |
| Total | | | | 30 | 23 | - | - | - | 700 |
| | I | U4R1TL4/HL4/ | Language Course - IV | 6 | 3 | 3 | 25 | 75 | 100 |

| | | | | | | | | | |
|----------------------|------------|-------------------------------|--|-----------|------------|----------|----------|----------|-------------|
| IV | | FL4/SL4/ABL4 | | | | | | | |
| | II | U4R1EL4 | English Language Course - IV | 6 | 3 | 3 | 25 | 75 | 100 |
| | III | U4R1CMCC7 | Financial Accounting - II | 6 | 6 | 3 | 25 | 75 | 100 |
| | | U4R1CMCC8P | Accounting Packages Practical | 3 | 2 | 3 | 40 | 60 | 100 |
| | | U4R1CMAC6 | Allied Course (Second) – VI Legal Aspects of Business | 6 | 4 | 3 | 25 | 75 | 100 |
| | U4R1CMSBE1 | Skill Based Elective course I | 3 | 2 | 3 | 25 | 75 | 100 | |
| Total | | | | 30 | 20 | - | - | - | 600 |
| V | III | U5R1CMCC9 | Corporate Accounting | 6 | 6 | 3 | 25 | 75 | 100 |
| | | U5R1CMCC10 | SQL Theory | 6 | 6 | 3 | 25 | 75 | 100 |
| | | U5R1CMCC11P | SQL Practical | 3 | 2 | 3 | 40 | 60 | 100 |
| | | U5R1CMCC12 | Income tax Theory, Law and Practice | 6 | 6 | 3 | 25 | 75 | 100 |
| | | U5R1CMMBE1 | Major Based Elective course I | 5 | 4 | 3 | 25 | 75 | 100 |
| | IV | U5R1CMSBE2 | Skill Based Elective course II | 2 | 2 | 3 | 25 | 75 | 100 |
| | | U5R1CMIDC1 | Inter Disciplinary Course -I | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 28 | - | - | - | 700 |
| VI | III | U6R1CMCC13 | Management Accounting | 6 | 6 | 3 | 25 | 75 | 100 |
| | | U6R1CMCC14 | Human Resource Management | 6 | 5 | 3 | 25 | 75 | 100 |
| | | U6R1CMMBE2 | Major Based Elective course II | 6 | 4 | 3 | 25 | 75 | 100 |
| | | U6R1CMMBE3 | Major Based Elective course III | 6 | 4 | 3 | 25 | 75 | 100 |
| | IV | U6R1CMSBE3 | Skill Based Elective course III | 2 | 2 | 3 | 25 | 75 | 100 |
| | | U6R1CMIDC2 | Inter Disciplinary Course -II | 2 | 2 | 3 | 25 | 75 | 100 |
| | V | U6R1GS | Gender Studies | 2 | 1 | 3 | 25 | 75 | 100 |
| Extension Activities | | | | | 1 | | | | |
| Total | | | | 30 | 25 | | | | 800 |
| Grand Total | | | | | 140 | | | | 3900 |

CC- Core Course, AC – Allied Course, MBE – Major Based Elective, SBE – Skill Based Elective, IDC - Inter Disciplinary Course, P – Practical

CIA Passing Minimum = 10, Ext. Passing Minimum = 30, Aggregate Mark for Just a Pass = 40

Skill Based Electives

1. Multimedia
2. Modern Software Applications
3. E Banking (Banking)
4. Introduction to G.S.T.
5. Office Management

Major Based Electives

1. Supply Chain Management
2. Entrepreneurial Development
3. Practical Auditing
4. Co operative Management
5. Web Design and Online Business
6. Internet Concepts

Interdisciplinary Courses Offered

1. Soft skills and Personality Development
2. E Transactions

Program Educational Objectives

The Commerce with Computer Applications program aims to achieve the following objectives

- ❖ To provide a basis of understanding to the Students with reference to working of business organization through the process of Management
- ❖ To provide knowledge in computing principles, accounting practices, software solutions
- ❖ To provide in-depth knowledge in outsourcing services in public and private sectors
- ❖ To provide a strong foundation for higher education in the field of accounting
- ❖ To train the students in the application of computers in various business operations
- ❖ To nurture the students with the intellectual, personal and societal skills for a holistic development

**SEMESTER I
CORE COURSE I
FINANCIAL ACCOUNTING- I**

| | |
|--------------------------------|--|
| Credit: 5 | U1R1CMCC1 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Objectives:

- To understand the basic principles of accounts and its applications in business.
- To prepare different types of accounting statements depending on the matter dealt with and the procedures there of

Unit I: Introduction to accounting (15 hours)

Introduction – Accounting concepts and conventions – Accounting Standards – Meaning - Double entry system – Journal, Ledger, Trial Balance.

Unit II: Final Accounts (10 hours)

Final Accounts of sole traders with adjustment entries

Unit III Accounts of Non Profit Organizations (10hours)

Accounts of Non-profit organization- Receipts and payment accounts -Income and Expenditure - Balance sheet- Preparation of Receipt and Payment account from Income and Expenditure account and Balance sheet – Bills of exchange (excluding Accommodation Bills) (Simple problems)

Unit IV: Consignments and Joint Ventures (15 hours)

Consignments- Meaning- Distinction between sale and consignment- Important terms- Accounting treatment in the books of consignor and consignee (simple problems) – Joint venture- Meaning- Joint Venture and Partnership- Accounting for Joint Ventures (simple problems)

Unit V: Single Entry System and Depreciation Accounting (10 hours)

Single Entry System - Definition- Difference between Single Entry and Double Entry System- Ascertainment of Profit- Net worth Method- Conversion method- Depreciation – Meaning and Definition - Objectives of providing Depreciation- Causes of depreciation- Characteristics of depreciation- Factors determining the amount of depreciation - Methods- Straight line method- Diminishing balance method- Annuity method- Provisions and Reserves.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 25 Marks Problems 50 Marks)

TEXT BOOK

1. Financial Accounting T.S.Reddy& Dr. A. Murthy, Margham Publications, Chennai.
6th Edition Reprint 2017.
2. Financial Accounting S.N. Maheswari and S.K. Maheswari, Vikas Publishing, Noida,
5th Revised Edition, 2012

REFERENCE BOOKS

1. Advanced Accountancy, Arulanandam and Raman, Himalaya Publication, Mumbai
6th Revised Edition 2014, Reprint 2017.
2. Advanced Accountancy- R.L. Gupta, Sultan Chand Sons, New Delhi
3. Advanced Accounting - S.P. Jain and K.L. Narang, Kalyani Publishers, New Delhi
4. Advanced Accounting- RSN. Pillai, Bagavathi S. Uma S. Chand &Co, New Delhi.
5. Financial Accounting,” S.Manikandan &R.RakeshSankar, Scitech Publications Pvt.
Ltd, Chennai. Volume I & II.

Outcome:

- The student will be enabled to maintain proper accounting records and supporting documents
- The student will be able to deal with accounting packages with some in- house training
- The student will be enabled to acquire new knowledge using the acquired knowledge as take off point

SEMESTER I
CORE COURSE II
MANAGEMENT PRINCIPLES AND PRACTICE

| | |
|--------------------------------|--|
| Credit:5 | U1R1CMCC2 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Course Objectives

1. To introduce the concept of Management and various functions of Management.
2. To understand the Importance of Planning and Barriers to effective Planning.
3. To replenish the knowledge about an organization, power and responsibilities of authorities.
4. To acquaint the students about various types of Directions and Motivational theories.
5. To make familiar with SWOT analysis and techniques of control.

Unit I-Introduction to Management

(12 Hours)

Meaning- Definition-Nature, Distinction between Administration and Management- Functions of Management-Managerial role: Mintzberg Model-Contributions of F.W Taylor and HentryFayol.

UnitII-Planning

(12 Hours)

Definition – Nature – Importance-Types of Plan-Planning Process-Barriers to effective Planning- Steps to make Planning effective.

Unit III-Organization

(12 Hours)

Definition – Nature – Importance- Organization structure-Principles of Organization – Types – Authority – sources-Distinction between authority and Power-Responsibility and Accountability-Delegation of Authority – centralization-Distinction between Delegation and Decentralization.

Unit IV-Directing

(12Hours)

Definition – Nature-Principles of Directing – Communication – Elements – types –Barriers – Motivation-Theories of Motivation- Maslow’s Need Hierarchy Theory-McGregor’s X and Y theories-Herzberg’s Two Factor Theory – Leadership – functions –qualities – styles-theories of leadership.

Unit V-Co-Ordination and Control

(12 Hours)

Co-ordination: Definition – Nature - Importance and Principles - Co-ordination and Co-operation – Determinants of Co-ordination - **Control:** Definition - Nature – Process – Techniques – MBE – Advantages - SWOT Analysis.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book Recommended

1. Principles of Management – T. Ramasamy, Himalaya Publishing House, Mumbai, 9th Edition, 2017
2. Principles of Management- J.Jaysankar, Margham Publications, Chennai.
3. Principles of Business Management- S.A. Sherlakar, Himalaya Publication, Mumbai

References

1. Principles of Management-L.M. Prasad, S.Chand&Sons Co.Ltd, NewDelhi.
2. Principles of Management-P.C.Tripathi & Reddy, McGraw Hill Education.

Course Outcome

After Completion of the course student will be able to:

- Understand the basic concepts principles of management.
- Understand the planning function and forecast their organization plans effectively.
- Understand the Organisation structure and its types.
- Described about the different concept of direction, co-ordination and control.

SEMESTER I
ALLIED COURSE I
COMPUTER APPLICATION IN BUSINESS -THEORY

| | |
|--------------------------------|--|
| Credit:4 | U1R1CMAC1 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Course Objectives:

- ❖ To understand the concept of word in the start screen.
- ❖ Navigate in word processor use menu and command
- ❖ Create and save document in a word processor.
- ❖ To identify the document format by reference to the file extension.
- ❖ Customize the application tool bar in computer technologies.

UNIT-I MS-word

(14 Hours)

Creating and editing text - Using templates - Moving around the document - Selecting styles- Open existing document-Selecting text - Deleting text-Using drag and drop - Formatting text: Formatting characters - Formatting paragraph - Line spacing - Bullets and numbering- Numbering the pages - Working with tables – Columns – Mail Merge.

UNIT-II MS-Excel

(14 Hours)

Entering data into cells - Entering formula – Cell Referencing - Entering titles and subtitles - Replacing cell contents - Entering cell content in formula bar - Moving and copying cell content - Inserting column and rows - Formatting worksheet-changing column width and row height.

UNIT-III Charts

(12 Hours)

Creating charts - Sizing and moving a chart-Changing the chart size - Removing the background shading - Selecting pattern for the column - Hiding grid lines-Changing chart type and format-Line chart-pie chart.

UNIT-IV Power point

(10 Hours)

Understanding the power point-Toolbars-Components of a power point presentation- Understanding objects and layout - Creating new presentation - Adding, Inserting, deleting slides -Viewing a presentation - Slideshow-Slide sorter - Printing slides.

UNIT-V Customizing Office and Application toolbar and Menu (10 Hours)

Customizing the toolbar and menu-Customizing the view - Customizing application tool bar-
Customizing application menu - Customizing word - Creating Custom menu.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

TEXTBOOKS

1. Microsoft Office-Gardonpadwick,sueplumley,Debbie walkowski, Prentice hall of India Pvt Ltd.
2. Computer Applications in Business, Dr. S.V. Srinivasavallaban, Sultan Chand and sons, NewDelhi, 3rd Edition, 2006
3. Computer Applications in Business, Mohan Kumar and RajKumar, Tata McGraw Hill Education Pvt. Ltd, NewDelhi, 2nd Edition, 2010

REFERENCE BOOKS

1. Microsoft office –Home and student 2007-PHI Learning private limited 2008 New Delhi.

Course Outcomes:

1. Students work with the basic features of word
2. Use range of font formatting techniques.
3. Use the mail merge wizard to perform mail messages.

SEMESTER I
ALLIED COURSE II
COMPUTER APPLICATION IN BUSINESS – PRACTICAL

| | |
|--------------------------------|--|
| Credit:2 | U1R1CMAC2P |
| Instructional hours: 36 | Internal:40, External:60, Total:100 |

Course Objectives:

- ❖ To understand the concept of word in the start screen.
- ❖ Navigate in word processor use menu and command
- ❖ Create and save document in a word processor.
- ❖ To identify the document format by reference to the file extension.
- ❖ Customize the application tool bar in computer technologies.

Practical Exercise

- 1)To prepare Bio-data using the various text manipulation.
- 2)To prepare letter format using text manipulation.
- 3)To create the calendar and to auto format it.
- 4)To insert a picture and align the picture with the help of Ms-word.
- 5)To prepare a document and also insert some bullets and numbers.
- 6)To carry out the mail - merge techniques with the help of Ms-word.
- 7)To prepare few slides that help to know about specific concept.
- 8)To design the slide using animation effect in PowerPoint.
- 9)To prepare a text with the usage of formula and built in function using Ms-Excel.
- 10)To prepare the presentation using graphs

(Practical 60 Marks)

Text Book

1. Computer Applications in Business, Dr. S.V. Srinivasavallaban, Sultan Chand and sons, NewDelhi, 3rd Edition, 2006

Course Outcomes:

- Students work with the basic features of word through Practically
- Use range of font formatting techniques.

**SEMESTER II
CORE COURSE III
COST ACCOUNTING**

| | |
|--------------------------------|--|
| Credit:5 | U2R1CMCC3 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Course Objectives

1. To understand about the basic concept of cost accounting
2. To impart the knowledge of techniques of pricing the materials and methods to control the cost of those materials.
3. To indulge the students in finding the reason for labour turnover and various methods of calculating remunerations.
4. To habituate the preparation various overheads statements under primary and secondary distributions.
5. To divulge the knowledge on techniques of costing for different types of work.

Unit I -Nature and Scope of Cost Accounting (10 Hours)

Nature and scope –objectives, advantages and limitation-Financial Vs Cost accounting, cost system-types of costing and cost classification-cost sheet and tender-cost unit-cost centre and profit centre.

Unit II - Material Control (12 Hours)

Levels of stock and EOQ-perpetual inventory system, ABC analysis methods of pricing of material issues- FIFO, LIFO, Average Price methods-Simple and Weighted Average Methods.

Unit III - Labour Cost Control (12 Hours)

Labour Turnover-Causes, Methods of Measurement and Deduction of Labour Turnover-Idle and overtime-remuneration and incentives-time and piece rate- Taylor's, Merrick's and Gantt's task – premium bonus system- Halsey, Rowan and Emerson's plans.

Unit IV –Overheads (12 Hours)

Classification of Overhead costs- Allocation, Absorption and Apportionment of Overhead Costs-Primary and Secondary distribution of Overheads-Competition of Machine Power Rate and Labour Hour Rate.

Unit V - Techniques of Costing

(14 Hours)

Job, Batch, Contract costing: Job Costing –Definition – features-procedure, **Batch costing:** EBQ, **Contract costing:** definition, features, work certified and uncertified-contract account-**Process Costing:** Definition-features-Job Vs Process costing- process account.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 25Marks Problem 50Marks)

Text Book

1. Cost Accounting, Dr. M. Wilson, Himalaya Publishing House, Mumbai, 5th Edition 2015
2. Cost Accounting - T.S. Reddy & Hari Prasad Reddy, Margham Publications, Chennai. Reprint 2017

Reference Books:

1. Cost Accounting, Dr. T. Ramasamy, Gold Books Publishing House, Srivilliputhur 3rd Edition, 2014
2. Cost Accounting –S. Manikandan, R.RakeshSankar, Dipiti Press, Chennai, 1st Edition 2017.
3. Cost Accounting - A.Murthy and S.Gurusamy, Vijay Nicloe imprints Pvt.Ltd, Chennai.
3. Cost Accounting - S.P.Iyengar, - Sultan Chand & Sons, NewDelhi.

Course Outcomes

After Completion of the course student will be able to:

- Understand the basic cost concepts, elements of cost and preparation of cost sheet.
- Facilitate the idea and meaning of material control with pricing methods.
- Gather knowledge on calculation of labour cost and different methods of calculating remuneration to labour.
- Elicit knowledge on preparation various overhead statements.
- Understand the concepts of Job, batch, contract costing and process costing.

SEMESTER II
CORE COURSE IV
DIGITAL COMPUTER FUNDAMENTALS

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|--------------------------------|--|
| Credit:5 | U2R1CMCC4 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Course Objectives

- To enrich the understanding of fundamentals of Digital Systems.
- To understand basic construction, equivalent circuits.
- To impart the knowledge of Boolean algebra.
- To enhance the concept of computer organization.
- To develop the awareness of memory in computer system.

Unit-I: Number Systems (15 Hours)

Binary, Octal, Decimal and Hexadecimal-Binary to decimal conversion-Decimal to Binary conversion-Octal to Decimal conversion-Decimal to Octal Conversion-Octal to binary conversion-Hexadecimal to Binary conversion-Binary to Hexadecimal conversion-Hexadecimal to Decimal conversion-Decimal to Hexadecimal conversion.

Unit-II: Logic Gates & Circuits (15 Hours)

AND Gate-OR Gate-NOT Gate-NAND Gate-NOR Gate-XOR Gate-Logic Circuits-Adders-half Adder-Full Adder.

Unit-III: Boolean Algebra Fundamentals (14 Hours)

Boolean Functions – Min. terms & Max. terms - Laws and theorems of Boolean Algebra- Demorgan's theorem.

Unit-IV: Register Transfer (14 Hours)

Register transfer-register transfer language-bus and memory transfer. **Basic Computer Organization:** Registers-computer instructions-Machine Language-Assembly Language.

Unit-V: Memory (14 Hours)

Memory hierarchy-Main memory-RAM chip-ROM chip-Memory addresses map-memory connection to CPU-Magnetic Disk-Magnetic Tape-Optical Disk.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book

1. Principles of Digital Electronics-K. Meena, PHI Publication. First Edition, 2012

Reference Books

1. Digital Logic & Computer design - M. Morris Mano.
2. Computer System Architecture - Morris Mano, PHI Publications (III Edition).

Course Outcome

On completion of the course, students are able to:

1. Understand the number system and conversion methods.
2. Learn symbol, working principle of basic Digital electronics circuits.
3. Recognize and analyze the importance of Boolean algebra.
4. Know the basic construction of computers.
5. Examine the different types of storage media.

**SEMESTER II
ALLIED COURSE III
BUSINESS STATISTICS**

| | |
|--------------------------------|--|
| Credit:3 | U2R1CMAC3 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Course Objectives

- To understand how an average gives simple and brief description on the main features of the whole data.
- To compare two or more series with help of the measures of dispersion.
- To study about Skewness and Kurtosis
- To introduce linear correlation, independent and dependent variables and the types of correlation.
- To appreciate the use of index numbers in a range of practical situation.

Unit I: Data Presentation & Measures of Averages

Introduction - tabulation and classification - diagrams and graphs: Bar diagram, Pie diagram, Histogram, Frequency Polygon- Ogives- Measure of Central Tendency - Arithmetic mean, Median, Mode, Geometric mean and Harmonic mean(Omitted weighted average method).(Direct method only).

Unit II: Measure of Dispersion

Measure of dispersion - Range - Quartile deviation - Mean deviation - Standard deviation - Co-efficient of variation (Direct method only)

Unit III –Skewness and Kurtosis

Skewness: Definition, Types, Karl Pearson’s coefficient of Skewness, Bowley’s coefficient of Skewness - Related problems, Karl Pearson’s and Bowley’s coefficient of Skewness.

Kurtosis: Measure of Kurtosis & moments (concept only)

Unit IV – Simple Correlation & Simple Regression Analysis

Karl Pearson's coefficient of correlation and Spearman's rank correlation –
Properties of correlation

Regression Properties of Regression –Two Regression lines and estimation – (Simple Problems only)

Unit V: Index Numbers

Index numbers - Weighted and Unweighted - Price index numbers - Types - Tests in Index numbers - Time and factor reversal test - Cost of living number - Aggregate method - Family budget method.

Unit –VI:

Latest development related to the course during the semester concerned. [For continuous CIA Assessment only]

NOTE: PROBLEM 75% and THEORY 25%

Text Book:

[1] “**Business Mathematics and Statistics**” by PA. Navnitham, M.Sc., M.Phil. Jai Publication, July 2011.

Reference Books:

[1] “**Business Statistics**” - PR Vittal- Margham Publicitions, Reprint 2004

[2] “**Statistical methods**” by S.P.Gupta - Chand & Sons - 1995

Course Outcomes:

The Learners would have the ability to

- Use basic statistical methods such us Descriptive statistics.
- Acquire the Knowledge of Measures of dispersion.
- Understand the concept of skewness
- Test the degree of association between variables using correlation.
- Use Index numbers for fixing dearness allowances for employee

SEMESTER III
CORE COURSE V
C LANGUAGE - THEORY

| | |
|--------------------------------|--|
| Credit:5 | U3R1CMCC5 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Course Objectives

- To introduce learners to the basics in C programming
- To enable them to generate data statements/structures in C
- To introduce them to concepts like array and structure
- To enable them to relate programs and function

UNIT -I C Fundamentals (12 hours)

History of C- Importance of C -Structure of C program- The C character set- C Tokens-Keywords and Identifiers-Variables- Constants-Data Types-Declaration of Variable.

UNIT- II Operator and Control Statement (12 hours)

Operators-Types of Operators-Expression - Control statement: if statement-looping-switch-break-go to-continue- label jump.

UNIT- III Array (12 hours)

Introduction-One dimensional array-Two dimensional array-Multi dimensional array.

UNIT-IV Function (12 hours)

Functions – Parameters - Types of Functions -Function call-Recursion-Handling of Character String.

UNIT –V Structure (12 hours)

Introduction- Defining a Structure-Declaring a Structure- Accessing Structure members-Array of Structure-Array with in Structure-Structure with in Structure.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book:

1. Programming in ANSI C, E.Balagurusamy “Tata MCGraw-Hill Publishing company ltd,New Delhi”. Edition :4E

Reference Books

1. Working with C, Yeshvant Kanetkar, BPB Publication, New Delhi.
2. Computer Fundamentals and C Programming, E. Balagurusamy, Tata McGraw-Hill Publishing Company Ltd, New Delhi.

Course Outcome

- Learners will be able to work with C
- They will be able to work on their own and improve their skills in working with C

SEMESTER III
CORE COURSE VI
C LAB

| | |
|--------------------------------|--|
| Credit:2 | U3R1CMCC6P |
| Instructional hours: 36 | Internal:40, External:60, Total:100 |

Course Objectives

- To train learners in the protocols of C
- To enable them to generate programs using structures and functions in C

Practical Exercise

- 1.Simple Program.
2. Program using operator.
3. Decision Making Program (if,while,do...while)
4. Decision Making Program (for,switch)
5. One dimensional arrays (Ascending Order)
- 6.Matrix operation.
7. Program using function.
8. Program using structure.

(Practical 60 Marks)

Course Outcome

Students will be enabled to apply C protocols to generate statements and test data

**SEMESTER III
ALLIED COURSE IV
MARKETING MANAGEMENT**

| | |
|--------------------------------|--|
| Credit:4 | U3R1CMAC4 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Course Objectives

1. To introduce the basic concept of marketing and marketing mix.
2. To impart knowledge on product life cycle and consumer buying behavior.
3. To replenish an idea about pricing decision and various types of pricing policy.
4. To create an idea to increase sales by following sales promotion techniques and grasp knowledge on how salesman must act to achieve target.
5. To acquaint the concept of channels of distribution and customer relationship management and make familiar with new concepts in marketing.

Unit I-An Overview Of Marketing

(12 Hours)

Meaning-Definition-Evolution of Marketing Concept- Difference between Selling and Marketing-Classification of marketing functions- Market Segmentation-Levels of Segmentation-Marketing Mix- Elements-Marketing Planning Process.

Unit II-Product

(12 Hours)

Product – Features – Classification-Product Line-Product Line Decisions-Product Mix – Characteristics-Product Life Cycle-New Product Planning – steps-Consumer Behaviour-Buying Process-Factors influencing Consumer Buying Decisions.

Unit III – Price

(12 Hours)

Price- Factors Affecting Pricing Decisions – Break - even chart – Assumptions in Break Even Analysis - Different Kinds of Pricing- Distinction between Skimming pricing and Penetration Pricing - Pricing Policy.

Unit IV-Promotion

(12 Hours)

Promotion – Forms-Sales Promotion – Kinds-Advertising-Differences between Advertising and Sales promotion-Personal selling-Qualities of a good salesman-Advertising-Differences between Advertising and Salesmanship – Publicity-Similarities and Dissimilarities of Advertising and Publicity.

Unit V-Distribution and Modern Concept of Marketing

(12 Hours)

Definition – Types- Factors influencing the channel selection – Middlemen – classification- Basics of modern concept of marketing-Online marketing-Green marketing-Customer Relationship Management-Logistics Management.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book Recommended

1. Marketing Management, H.R. Appannaiah and Ramanath H.R, Himalaya Publishing House, Mumbai, 1st Edition 2014
2. Modern Marketing Principles and Practices-R.S.N.Pillai and Bagavathi, S. Chand Co. Ltd., NewDelhi. 3rd Edition, 2016

References:

1. Marketing-Dr.L.Natarajan, Margham Publications, Chennai.1st edition, 2017.
2. Marketing- Rajan Nair, S.ChandCo.Ltd., NewDelhi.
3. Marketing Management-Sherlekar, Himalaya Publishing House, Mumbai,
4. Marketing-J.Jaysankar, Margham Publications, Chennai. Reprint 2017

Course Outcome

After completion of the course, student will be able to:

- Understand of nuances of marketing as a subject and its various elements of marketing mix that influence the organization.
- Comprehend the knowledge about product life cycle and new product planning process.
- Enhance assessment of price and how that influences the cost of the product.
- Describe about various promotion techniques that help to increase the sales of the product.
- Grasp an idea about distribution methods and development of new concepts in the field of marketing.

**SEMESTER III
ALLIED COURSE V
BUSINESS COMMUNICATION**

| | |
|--------------------------------|--|
| Credit:4 | U3R1CMAC5 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Course Objectives

- To enable students to read and understand and respond to various types of business communication
- To enable them to draft different types of letters, reports, etc.
- To enable them to handle computerized communication
- To develop skills of note making and summarizing

UNIT I : Introducing Communication (10 hours)

Communication – Definition- Process- Importance of effective communication – Media of Communication- Types of Communication- Barriers to Communication – Principles of effective Communication

UNIT II : Layout And Kinds Of A Business Letter (15 hours)

The layout of a letter- Kinds of a business letter- Enquiries and Replies- Orders and their execution- Credit and Status Enquiries – Complaints and Adjustments

UNIT III: Other Kinds of Letters (15 hours)

Collection letters- Circular letters- Bank correspondence- Insurance correspondence- Import – Export correspondence- Agency correspondence

Unit IV Employment Related Communication and Internal Communication (10 hours)

Job Application letters and Resumes – Interview letters- Memos- minutes-Agenda- Circulars

UNIT V Reports and Electronic Communication (10 hours)

Reports – types – Organisation of Reports – Characteristics of a good report.-Electronic Communication – Emails, SMS, Fax, Video conferencing - Rules of Usage of Electronic Media.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book

1. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli, Sultan Chand & sons. NewDelhi, Reprint 2017
2. Business Communication – K. Sundar A. Kumara Raj, Vijay Nicole Imprints Pvt. Ltd. Chennai, 1st Edition, 2012
3. Business Communication R.K.Madhukar, Vikas Publishing House, Noida, 2nd Edition 2010, Reprint, 2014

Reference Books

1. Effective Business English and Correspondence – M.S.Ramesh&Pattenshetty, R. SultanChand & Co. New Delhi
2. Business Communication – R.C.Sharma, Krishna Mohan, Tata McGraw Hill, Mumbai.
3. Business Communication – UrmilaRai, Himalaya Publishing House, Mumbai

Course Outcome

- Learners will be able to meet the challenges of business communication
- They will be able to draft various types of letters, reports etc. with clarity
- They will be able to participate in oral discussions based on the knowledge gained

SEMESTER IV
CORE COURSE VII
FINANCIAL ACCOUNTING II

| | |
|--------------------------------|--|
| Credit:6 | U4R1CMCC7 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Course Objectives

1. To enable the students to know about accounting procedure in Partnership accounting
2. To enable the students understand the concepts of Issues and Forfeitures of Shares
3. To expose the students to Issues and redemptions of Debentures and Preference Shares
4. To learn the art of writing the reports and to be cautious of plagiarism

Unit – I Partnership basic concepts (15 hours)

Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits- Interest on Partner's Loans - Interest on Capital and Drawings - Salary and Commission of Partner- P&L Appropriation Account- Capital Accounts of partners – Fixed – Fluctuating- Past Adjustment and guarantee.

Unit – II Admission of Partner (15 hours)

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance Sheet.

Unit – III Retirement of a Partner (14 hours)

Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account.

Unit – IV Death of a Partner (14 hours)

Introduction – Death of a Partner – Calculation of amount due to a Deceased Partner – share of profit up to date of death – methods – Treatment of Joint Life Policy – Amalgamation of firms.

Unit – V Dissolutions of the firms and Piecemeal Distribution of Cash (14 hours)

Dissolution - Accounting procedure – Return of premium on premature dissolution - insolvency of partner – sale to a company- gradual realization of assets – piecemeal distribution – methods

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory: 25 Marks Problem: 50Marks)

Text Books

1. Advanced Accountancy, Vol. I Arulanandam and Raman Himalaya Publication, Mumbai 6th Revised Edition 2014, Reprint 2017.
2. Financial Accounting, T.S.Reddy&Dr.A.Murthy, Margham Publications, Chennai. 6th Edition reprint 2017.
3. Financial Accounting S.N. Maheswari and S.K. Maheswari, Vikas Publishing, Noida, 5thRevised Edition, 2012

Reference Books (Latest revised edition only)

1. Advanced Accountancy by M.C. Guptha, Shukla and Grewal – S. Chand Publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang – Kalyani Publishers, Chennai

Course Outcomes

1. Students would have understood the concepts of Corporate Accounting
2. Students would have become familiar with accounting treatment about the partnership and company accounts.
3. Students would able to **Apply** the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

SEMESTER IV
CORE COURSE VIII
ACCOUNTING PACKAGES (PRACTICAL)

| | |
|--------------------------------|--|
| Credit:2 | U4R1CMCC8P |
| Instructional hours: 36 | Internal:40, External:60, Total:100 |

Course Objectives

- ❖ To introduce the students to the Basic of Accounts and the usage of Tally for accounting purpose.
- ❖ To familiar with creation of groups and preparation of final accounts.
- ❖ To indulge students in creation of vouchers and inventory accounting.
- ❖ To impart the knowledge of GST, and preparation of purchase and sales voucher with GST.
- ❖ To replenish the knowledge of auditing the account with the help of tally.

Practical Exercises

1. Creation or setting up of company and configuration in tally
2. Ledger creation with groups.
3. Prepare final accounts. (simple problems and with trail balance question)
4. Accounting voucher entries (contra, payment, journal, sales and purchase)
5. Inventory accounting
6. Goods and service tax (Create company and activate GST)
7. Income tax E - filling
8. Purchase & sales voucher with GST
9. GST returns and payments
10. GST reporting and filling.
11. Tally Audit.

(Practical 60 Marks)

Books for Reference

1. Computer Applications in Business, Dr. S.V. Srinivasavallaban, Sultan Chand and sons, NewDelhi, 3rd Edition, 2006
2. Tally Accounting Software, S. Palanivel Margham publications, Chennai, 2nd Edition 2008, Reprint 2016
3. Tally 9 In Simple Steps - Kogent solutions Inc., John Wiley & Sons, 2008.
4. Computer Application in Accounting software, P. Kasivairavan, Kalamohan Creations Pvt. Ltd, Singapur Second Edition 2010.
5. Tally ERP 9 for Real Time Accounting- Avichi Krishnan, Book Gang.

Course Outcomes

1. Explore an in-depth knowledge on tally.
2. Describe the steps to create company and groups.
3. Impart knowledge on preparation of final accounts.
4. Enhance assessment of practical application of GST in tally
5. Proficiency in auditing the accounts in tally

**SEMESTER IV
ALLIED COURSE VI
LEGAL ASPECTS OF BUSINESS**

| | |
|--------------------------------|--|
| Credit:4 | U4R1CMAC6 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Objective:

- To make learners aware of the provisions of various business laws and amendments thereof
- To make them capable of interpreting the provisions, rules and procedures that emanate from the laws
- To develop the skill to relate legal concepts and provisions with real business situations

UNIT I Introduction, The Object and Nature of the Law of Contract: (12 hours)

Introduction – Nature and Classification of Contracts- Essential elements of a valid contract- Void, voidable and Valid agreement- Offer and Acceptance- Legal rules as to offer- tenders- Cross offers- Legal rules as to acceptance

UNIT II Consideration and Legality of Object (15 hours)

Consideration – Definition – Legal rules as to consideration – Stranger to contract – Contract without consideration is void - exceptions - Capacity of Parties - Law relating to competence of parties to a contract –Minors- Persons of unsound mind- Other persons- Free Consent - Meaning Coercion- Difference between coercion and undue influence- misrepresentation and fraud Effects on the validity of an agreement - Legality of Object - Unlawful and illegal agreements Effects of illegality - Void agreements - Contingent Contract- Essential characteristics of a contingent contract-Rules regarding contingent contract

UNIT III : Special Contracts (15 hours)

Indemnity and Guarantee- Essential features of a contract of guarantee -Distinction between a contract of indemnity and a contract of guarantee - Kinds of guarantee - Rights of surety Discharge of surety -Bailment and pledge - Requisites of bailment, Classification of bailment Duties and rights of bailor and bailee -Distinction between particular lien and general lien.

UNIT IV: Limited Liability Partnership Act (15 hours)

Meaning – features- Comparison between existing partnership and LLP – LLP and Company –LLP agreement- Partners and Designated partners- Incorporation document – Incorporation by registration- Registered office of LLP and change thereon –change of name- partners and

their relations- Extent and limitation of liability of LLP and partners – whistle blowing –
Taxation of LLP – Conversion of LLP

UNIT V : Cyber Laws And The Information Technology Act 2000 (15 hours)

Introduction – Significance – Advantages of Information technology Act – Definitions –
Digital Signature – Electronic Governance – Security Procedure – Cyber Appellate Tribunal

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book:

Business Law- PC Tulsian, Bharat Tulsian- Tata McGraw Hill Education(India) Pvt Ltd,
NewDelhi

Books for Reference:

1. Elements of Mercantile Law - N.D. Kapoor.- Sultan Chand and sons, NewDelhi
2. Legal Aspects of Business –Dr. V. Balachandran, Dr. S. Thothadri – Vijay Nicole
Imprints Private Limited, Chennai

Course Outcomes

- Students will be enabled to recognize legal flaws in documents and rectify them
- As employees they will be able to ensure compliance with legal provisions
- They will be able to comprehend revisions and amendments to business laws introduced from time to time.

SEMESTER V
CORE COURSE IX
CORPORATE ACCOUNTING

| | |
|--------------------------------|--|
| Credit:6 | U5R1CMCC9 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Course Objectives

1. To enable the students to understand the detailed concepts of corporate accounting methods from different types of companies.
2. To enable the students to know about accounting procedure in Double Accounts
3. To enable the students understand the concepts of Human Resource Accounting and Inflation Accounting.

UNIT I Issue of Shares and Debentures (14 hours)

Company accounts – Introduction – Issue of Shares legal provisions, Application, Allotment, Calls, Issue of shares at Par, Premium and Discount- Forfeiture of Shares - Re-issues of Shares. Issue and redemption of debentures – Installment – Cum-interest and Ex-interest – redemption by conversion.

UNIT II Profit Prior to Incorporation

Profit Prior to Incorporation- Treatment of Profit or Loss Prior to Incorporation, Methods of Ascertaining Profit or loss Prior to Incorporation, Steps involved in ascertaining Pre and Post incorporation Profits.

UNIT III Amalgamation, Absorption and External Reconstruction. (15 Hours)

Types of Amalgamation, Purchase Consideration, Methods of Accounting for Amalgamation, Pooling of Interest Method and by purchases Method - External Reconstruction of Companies and alteration of Share Capital.

UNIT IV Holding Company & Bank Accounts (16 Hours)

Holding Company Accounts (including intercompany holdings) - Bank Accounts New format. Legal Requirements, Preparation of Profit and Loss Account.

UNIT V Insurance Company & Double Account System (16 Hours)

Insurance Company Accounts (new format), types of insurance, regulation of insurance business in India, preparation of final accounts of insurance companies, – Double Account System, Features of Double Account system, Double Account system Vs Double Entry System, Advantages and Disadvantages of Double Account system, Revenue and Net Revenue Account, Capital Accounts, Replacement of assets.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 25 Marks, Problems 50 Marks)

Text Books

1. Corporate Accounting by T.S. Reddy & Dr. A. Murthy, Margham Publications, Chennai
2. Advanced Accountancy by Arulanandam and Raman – Himalaya Publishing House, Mumbai, Vol II. 6th Revised Edition 2014, Reprint 2017.
3. Advanced Accountancy – II, S.N. Maheswari S.K. Maheswari – Vikas Publishing House, Mumbai, 6th Enlarged Edition, 2009

Reference Books (Latest revised edition only)

1. Advanced Accountancy by R.L. Gupta and Radhaswamy – Sultan Chand & Sons, New Delhi.
2. Advanced Accountancy by Jain and Narang – Kalyani Publishers, Chennai
3. Corporate Accounting by Palaniappan & Hariharan – Vijay Nicole Imprints (P) Ltd, Chennai.

Course Outcomes

1. Students can get employability opportunity for Accountant from corporations
2. Students would be able to **Apply Construct** Consolidated balance sheet after Amalgamation
3. Students would be able to **Make use of** relevant schedules (New Format) of Banking company accounts to prepare the Profit and Loss Account and Balance Sheet.
4. Students would be able to **Make use of** relevant schedules (New Format) to prepare final statement of accounts of Insurance company.
5. Students would have become familiar with accounting treatment about the Double Accounts.

**SEMESTER V
CORE COURSE X
SQL THEORY**

| | |
|--------------------------------|--|
| Credit:6 | U5R1CMCC10 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Course Objectives

- To introduce the learners to SQL procedures and applications
- To enable the students to work with SQL

Unit-1 Introduction to Database (12 Hours)

Introduction-Information-Data-Need for databases-characteristics of database- Database management system.

UNIT-II - Introduction to SQL (15 hours)

Introduction-characteristics of SQL- SQL data types: Numeric data types-string data types-Literals.

UNIT-III SQL Operators (15 hours)

Introduction-Arithmetic operators- Comparison operator-Logical operator-Set operator-Operator precedence.

UNIT-IV Types of SQL Commands (15 hours)

Introduction-Data Definition language(DDL)-Data manipulation language(DML)- Aggregate Functions –Data query language(DQL) - Select Statements

UNIT-V SQL Commands (15 hours)

Data control language(DCL)-Data Administration Statements(DAS)-Transaction Control Statements(TCS)-Basis of SQL procedures.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text book:

SQL - A Complete Reference.“Alexis Leon Mathews Leon” Tata Mc.Graw.Hill Education Private Limited, New Delhi. 2010

Reference Book:

Micro soft SQL server 2008 step by step "Mike Hotek"

Course Outcomes

On completion of the course students will be able to

1. Understand databases
2. Use SQL wherever necessary
3. Detect errors in SQL procedures and rectify them.

**SEMESTER V
CORE COURSE XI
SQL PRACTICAL**

| | |
|--------------------------------|--|
| Credit:2 | U5R1CMCC11P |
| Instructional hours: 36 | Internal:40, External:60, Total:100 |

Course Objective:

- To enable the students to work with SQL

Practical Exercise

1. Create a table for a company with the following fields and insert the values

| Field Name | Field Type | Field Size |
|-------------------|-------------------|------------------------|
| Company name | Character | 15 |
| Proprietor name | Character | 15 |
| Address | Character | 25 |
| Supplies name | Character | 15 |
| No.of.employees | Number | 4 |
| GP percent | Number | 6 with 2decimal points |

Queries:

- 1) Display all the records of company which are in the ascending order of GP percent
 - 2) Display the name of the company whose supplier name is “mano”
 - 3) Display the details of the company whose GP% is greater then 20 and orderly GP%
 - 4) Display the detail of the company whose supplier is same as like Tata’s
 - 5) Display the details of the company having the employee ranging from 200 to 400
2. Create a table name employee with following field and insert values:

| Field Name | Field Type | Field Size |
|-------------------|-------------------|--------------------------|
| Employee name | Character | 15 |
| Employee code | Number | 6 |
| Address | Character | 15 |
| Grade | Character | 1 |
| Date of joining | Date | – |
| Salary | Number | 10 with 2 decimal Points |

Queries:

- 1) Display the name of the employees whose salary is greater then “20,000”
 - 2) Display the details of the employees in ascending order according to employees
- 3) Create a table name student with following field and insert values

| Field Name | Field Type | Field Size |
|-------------------|-------------------|-------------------|
| Student name | Character | 15 |
| Roll.No | Number | 5 |
| Department | Character | 15 |

| | | |
|---------|-----------|----------------|
| Mark 1 | Number | 3 |
| Mark 2 | Number | 3 |
| Mark 3 | Number | 3 |
| Total | Number | 3 |
| Average | Number | 2 with 2 point |
| Result | Character | 5 |

Queries:

- 1) Display the all the student names
- 2) Display the student names which are under the department of CS
- 3) Calculate the Result
- 4) Display the result
- 5) Using aggregate function
- 6) Create a table and use ORDER by clause
- 7) Create view

Course Outcome

On completion of the course students will be able to

1. Use SQL wherever necessary
2. Detect errors in SQL procedures and rectify them.

SEMESTER V
CORE COURSE XII
INCOME TAX THEORY, LAW AND PRACTICE

| | |
|--------------------------------|--|
| Credit:6 | U5R1CMCC12 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Course Objectives

- ❖ To provide an in depth knowledge of the provisions of Income Tax Act and Residential status.
- ❖ To gain the student first hand of income from salaries and provisions relating to sections 15 to 17.
- ❖ To acquire the ability to apply the knowledge of the income from house property and procedure for its computation is governed by sections 23 to 27.
- ❖ To develop the skills to solve the problems of income from profit and gains of business or profession and depreciation.
- ❖ To identify the knowledge of capital gains assessable to tax section 45 and discuss the income from other sources.

Unit – I: Basic concepts of Income tax and Residential status (12 Hours)

Basic concepts -Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) - Residential status; Scope of total income on the basis of residential status - Exempted income under section 10.

Unit – II: Income under the Head Salary (15 Hours)

Heads of income – Income under salaries – Definition, features – Computation of salary income – Provident Funds – Allowances – Perquisites – Other items included in salary – Deduction under salary – Tax – Rebate, relief of income tax - Gratuity - Pension - Deduction u/s 80 C.

Unit - III: Income from House Property (15 Hours)

Income from House property – Definition – Basis of charge – exempted HP incomes – computation of income from HP – Gross annual value – Net annual value – Deductions – Let out and self – Occupied houses - Treatment of Unrealised rent - Guidelines for solving problems.

Unit – IV: Income from Profit and Gains of Business or Profession (15 Hours)

Business /Professional Income: Charging Provision –Assessment of business income – Allowed Deductions – Expressively disallowed deductions. Meaning of Depreciation - Conditions - Block of assets - Computation of depreciation under New scheme - Carry forward and set off of unabsorbed depreciation.

Unit – V: Capital gains and Income from other sources

(15 Hours)

Capital Gain - Basis of charge - capital assets - Transfer of capital assets - Types of Capital Gain -Exemptions - Computation of Capital Gains - Capital Loss - Tax on Capital Gains. Income chargeable to tax under the head Income from other sources u/s 56(2) – Other income chargeable under the head – Dividends – chargeability of dividends – Interest on securities – Casual incomes – Other interest incomes.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 25 Marks, Problems 50 Marks)

COURSE OUTCOMES

- ❖ After going through this first unit, graduates will be able to know the objectives of taxation and tax system in India and residential status of an assessee.
- ❖ The study of this second unit should help you to provisions relating to computation of salary income.
- ❖ Upon successful completion of this third unit, students should be to provisions relating to computation of income from house property.
- ❖ After reading this fourth unit, you will be able to provisions relating to computation of profit and gains of business or profession and depreciation.
- ❖ select and apply techniques in managing working capital.
- ❖ At the end of fifth unit students should be able to skills of computation of capital gain and identify the income from other sources.

Text Book

1. Income Tax Theory, Law & Practice – T.S.Reddy&Hari Prasad Reddy, Margham Publications, Chennai. Publications, Chennai.

Reference Books

1. Income tax law and Practice - V.P.Gaur&Narang, Kalyani Publisher, New Delhi.
2. Income Tax Law and Practice-Dr.H.C.Mehrotra, SahityaBhawan Publications, Agra.
3. Income Tax Law and Practice I- Dr.Sha, Himalaya Publishing House Pvt Ltd., Mumbai.
4. Income Tax Law & Practice – A. Murthy, Vijay Nicole Imprints Pvt Ltd, Chennai-91.

SEMESTER VI
CORE COURSE XIII
MANAGEMENT ACCOUNTING

| | |
|--------------------------------|--|
| Credit:6 | U6R1CMCC13 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Course Objectives

1. To understand about the concept perspective management accounting and analysis of financial statements.
2. To impart the knowledge of fund flow and cash flow statements.
3. To indulge in various ratios and proficiency in marginal costing technique.
4. To habituate the preparation of budgets by following control techniques.
5. To divulge the knowledge of capital budgeting and to take decision for the welfare of organization.

UNIT I: Introduction

(12 Hours)

Management accounting –Meaning – Functions – Scope - Uses - Limitations, Financial Accounting Vs Management Accounting; Analysis of financial statements – Nature - Types - Comparative financial statements, Common size statement, Trend Analysis, Ratio analysis.

UNIT II: Fund Flow & Cash Flow Management

(16 Hours)

Funds flow analysis – Meaning – Importance - funds flow Vs Balance Sheet – Cash flow statement – Meaning – Importance –funds flow analysis Vs cash flow analysis – Advantages -Limitations. **UNIT III: Marginal Costing**

(16 Hours)

Marginal Costing – Meaning, Features – CVP analysis, Break Even analysis, Margin of Safety, Managerial Applications of Marginal costing

UNIT IV: Budgeting and Budgetary Control

(16 Hours)

Budgeting and Budgetary Control – Meaning -Definition, Advantages - Limitations - Essentials for effective Budgetary Control - Classifications of Budgets –Sales, Production, Cash & Flexible Budget; Standard Costing and Variance Analysis – Material and Labour Variance only.

UNIT V: Capital Budgeting

(12 Hours)

Capital budgeting – meaning – features – importance - methods of Capital budgeting – Payback period method, ARR, NPV, IRR methods.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 25 Marks, Problems 50 Marks)

Text Books

1. Management Accounting - T S Reddy & Y Hariprasad Reddy, Margham Publications, 5th Revised Edition, 2019
2. Management Accounting E. Gordon and N. Sundaram, Himalaya Publishing House, Mumbai, 2nd Edition 2014, Reprint 2017.
3. Principles of Management Accounting -S.N. Maheswari, Sultan Chand & Sons, NewDelhi, 3rd Revised Edition, 2014
4. Management Accounting Principles and Practices, M.A. Sahaf, Vikas Publishing House Pvt. Ltd, Noida, Second Edition 2010.

Reference Books

1. Management Accounting - Hingorani and Chawla, Himalaya Publishing House, Mumbai,7th Revised Edition 2018
2. Management Accounting - Murthy and Guruprasad, Himalaya Publishing House, Mumbai,5th Edition, 2018

Course Outcomes

1. Understand about the concept of management, and different methods of analysis tools
2. Acquired knowledge about preparation of fund flow and cash flow statements.
3. Elicit knowledge on ratio analysis and Marginal costing.
4. Described about different concept and preparation of different types of budgets – sales, Cash, flexible etc.
5. Imparted knowledge on capital budgeting and decision makes technique.

SEMESTER VI
CORE COURSE XIV
HUMAN RESOURCE MANAGEMENT

| | |
|--------------------------------|--|
| Credit:5 | U6R1CMCC14 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Course Objectives

- To make learners understand the importance of the HRM function
- To expose learners to the concepts behind HR policies
- To make students realize the psychological and organizational factors that form the basis of sound HRM

UNIT I Introduction To HRM (15 hours)

Nature and scope of human resource management- personnel management and human resource management – functions of HRM -Human resource manager – human resource management as profession – Indian perspective.

UNIT II Human Resource Planning (15 hours)

Human resource planning – Recruitment – Selection – methods of selection – uses of test – interview type's techniques in selection – induction – placement

UNIT III Training (12 hours)

Training methods – techniques – identification of training – transfer – promotion and termination of services

UNIT IV Job Satisfaction (15 hours)

Job Satisfaction – Motivation (Maslow's and Herzberg's two factor theory only)
Compensation – incentives – monetary and non monetary incentives

UNIT V Promotional Activities (15 hours)

Performance appraisal – Methods – competency Mapping – needs – model –Process types – Monitoring – functions – importance - types – Career development.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book

1. Human Resource Management – J. Jayasankar–Margham Publications, Chennai, 2nd Edition 2014, Reprint 2017.
2. Human Resource Management – C.D. Balaji–Margham Publications, Chennai, 1st Edition 2016, Reprint 2017.

Reference Book

1. HRM & Development - Dr. N. Premavathy– Sri Vishnu Publishers, Chennai
2. Human Resource Management – L.M. Prasad –Sultan Chand and Sons, NewDelhi, 2018.
3. Human Resource Management – Dr. K. Sundar and Dr. J Srinivasan – Vijay Nicole Imprints Private Limited, Chennai, 1st Edition 2011,

Course Outcome

On the completion of the course students will be

1. able to evaluate HR policies and procedures and suggest suitable reforms
2. able to function as HR executives in various capacities
3. able to negotiate with various types of personnel in personnel relations and act as moderators and policy makers

MAJOR BASED ELECTIVE COURSES
Course I
SUPPLY CHAIN MANAGEMENT

| | |
|--------------------------------|--|
| Credit:4 | U5R1CMMBE1:1 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Course objectives

1. To explain basic theory and techniques of supply chain to examine the issue and problems associated with supply chain in a changing business environment.
2. To enable the students understand the concepts of Supply Chain Management

Unit I Supply Chain Management: Introduction (12 Hours)

Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain – Global Applications.

Unit II Flow Management (12Hours)

Flow Management and its importance-Management of material flow in the supply chain, Management of information flow, Management of cash flow and value flows, Customer Service strategy, Bench marking best practices.

Unit III Customer Relationship Management (12Hours)

Customer relationship Management, Out-bound logistics resources planning and management, Quick response systems in Manufacturing.

Unit IV Management of in-bound logistics (12Hours)

Management of in-bound logistics, E-supply chain cases, Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Values of Supply Chain.

Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies .Supply chain cost analysis. Supply chain performance measures. Issues in Global supply chain

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text books

1. Supply Chain Management – John T. Ment Z FR By Response Books, a division of Sage Publications. www.sagepublications.com
2. Supply Chain Management – Rahul V. Altekar, By PHI learning PVT Ltd., 8th Edition, 2012
3. Supply Chain Management, India Edition John J. Coyle and others. CengageLearning. 2009,
4. Supply Chain Management By Narayan Rangaraj and others, Tata mcgraw Hill. Co., [www. tatamcgrahill.com](http://www.tatamcgrahill.com) 2009

Reference Books

1. World class supply chain management India Edition, By Burt – Dobler – Starling Tata Mcgraw Hill Co. 11th Edition, 2008
2. Introduction to supply chain management Robert B. and others India Edition, PHI PVT Ltd., 1999

Course Outcomes

1. Students would have understood the concepts of Supply Chain Management
2. Students would have learnt to design Customer Service strategy, Bench marking best practices
3. Students would have become familiar with Customer relationship Management

**MAJOR BASED ELECTIVE COURSES
COURSE II
ENTREPRENEURIAL DEVELOPMENT**

| | |
|--------------------------------|--|
| Credit:4 | U5R1CMMBE1:2 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Course Objectives

1. To introduce the concept of Entrepreneurship and factor influencing women Entrepreneurship.
2. To provide an idea about formulation of project and various stages of project appraisal.
3. To make familiar with various institutions that provides service to Entrepreneurship.
4. To acquaint students about the existence of various financial institutions that provides help to Entrepreneurship.
5. To provide an in depth knowledge on various incentives and subsidies offered by government to SSI.

Unit I – Introduction

(12 Hours)

Definitions – Characteristics- functions and types of entrepreneur- factors stimulating Entrepreneurship-Entrepreneur vs Manager – EDP-Objectives – Phases of EDP-Women Entrepreneurs – Factors influence Women Entrepreneurs – Types – Problems-remedial measures.

Unit II – Project Formulation

(12 Hours)

Project identification-sources of idea generation- selection of the project(zeroing in process)-project formulation – stages-Project appraisal – Definition-Variou analysis-project report-component of project report-contents.

Unit III - Institutional Service to Entrepreneur

(12 Hours)

Entrepreneurial Development Agencies and its functions: Commercial Banks- National Small Industries Corporation (NSIC)-Small Industries Development Organization(SIDO)- Small Industries Service Institute (SISI)-Districts Industries Centre(DIC)- Total Cost of Ownership (TCO)- Micro Small Medium Enterprises(MSME)

Unit IV- Institutional Finance to Entrepreneur

(12 Hours)

All India Financial Institution and its Role: Industrial Development Bank of India(IDBI)- Industrial Financial Corporation of India(IFCI)-Industrial Credit and Investment Corporation of India(ICICI)-Industrial Reconstruction Bank of India(IRBI)-State Financial

Corporation(SFC)-State Industrial Development Corporation(SIDC)-Small Industries Development Bank of India (SIDBI)-Export- Import Bank of India(EXIM, Bank).

Unit V- Incentives and Subsidies for SSI

(12 Hours)

Incentives meaning – objectives – subsidy--tax concession-marketing and export assistance-technical assistance- The New Entrepreneur cum Enterprise Development(NEEDS) scheme– Credit - Guarantee fund Trust for Micro and Small Enterprises(CGTMSE) scheme-Unemployed Youth Employment Generation Programme(UYEGP) scheme-PradhanMantri Mudra Yojana(PMMY) scheme.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Books

1. Entrepreneurial Development- S.S.Khanka, S.Chand&Co.Ltd., NewDelhi. Reprint 2018.

References

- 1.Entrepreneurial Development- VasantDesai,Himalaya Publishing House. Mumbai 2012
2. Entrepreneurial Development-P.Saravanel, Margham Publications, Chennai, 2012
3. Entrepreneurship Development-C.B.Gupta and N.P.Srinivasan, S.Chand&Co.Ltd., NewDelhi. 2015,
4. Entrepreneurial Development- Gordon and Natarajan, Himalaya Publishing House. Mumbai 2017 4th Edition

Course Outcome

After completion of the course, student will be able to:

- Familiar with the concept of Entrepreneurship and woman Entrepreneurship and their problems.
- Develop an idea about identification of project and various stages in formulation of project.
- Understand the opportunities and services available for Entrepreneurship
- Aware about various institutional finances give hand to develop Entrepreneurship.
- Impart knowledge on incentive and subsidy schemes offered by government for the growth of SSI.

MAJOR BASED ELECTIVE COURSES
COURSE III
PRACTICAL AUDITING

| | |
|--------------------------------|--|
| Credit:4 | U6R1CMMBE2:1 |
| Instructional hours: 60 | Internal:25, External:75, Total:100 |

Course Objectives

- ☞ To familiarize the students with the principles and procedure of auditing
- ☞ To enable the students to understand audit engagement, documentation and evidence the duties and responsibilities of auditors
- ☞ To inculcate the concept and importance of internal control, internal check and internal audit for performance of an auditor work.
- ☞ To make the students understand the points to be noted in vouching, cash transactions and auditors duties in verification and valuation.
- ☞ To give the students a general understanding of the audit of limited companies and special audit in business world.

UNIT – I: Introduction of Auditing (12 Hours)

Meaning and Nature of Auditing – Definition, Scope and Objectives of Audit - Basic Principles Governing an Audit - Advantages and Limitations of Audit, The auditor: Qualities and Qualifications of an Auditor- Types of Audit- Tax Audit - Auditing standards.

UNIT – II: Audit Engagement, Documentation and Evidence (15 Hours)

Audit Planning - Audit Programme - Preparation before Audit, Audit files: Permanent and current audit files, Audit working papers. Audit evidence – Meaning, Types and Reliability of audit evidence and Methods.

UNIT – III: Internal Control, Internal check and Internal Audit (15 Hours)

Concept of internal control - General Control and Application Controls – Internal Check – Meaning and Definition, Objects of Internal Check, Auditors Duties, Internal Audit - Internal Auditor and independent Auditor.

UNIT – IV: Vouching and verification (15 Hours)

Vouching - meaning of Vouching- Definition-Vouchers- Points to be noted in Vouchers- Importance of vouching-Vouching of Cash Transactions – Vouching of Receipts and

Payments, Vouching of Wages - Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.

UNIT – IV: Audit of Limited Companies and Special Audit (15 Hours)

Company Auditor – Qualifications – Disqualifications - Appointment Removal – Powers and Duties of an Auditor - Liabilities of an Auditor – Audit Report – Contents and Types. Government Audit, Miscellaneous Audits (Procedure only) - Audit of Charitable organizations- Educational Institutions (College) – Hospital- Club.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book

1. A Handbook of Practical Auditing, Tandon, B N, Sudharsanam, S., & Sundharabahu, S., *S.Chand & Company Ltd, New Delhi. 5th Edition*

Reference Books

1. Auditing, ArunJha, – University Edition, *Taxman Publications, 3rd Edition, 2016*
2. Principles and Practice of Auditing, Saxena, R. G., *Himalaya Publishing House, Mumbai 2018*
3. Auditing Sharma, T. R., *SahityaBhawan Publication Agra.2018*

Course Outcomes

- ❖ After going through this first unit, students will be able to list out the principles and procedure of auditing.
- ❖ The study of this second unit should help graduates to explain audit engagement, documentation and evidence the duties and responsibilities of auditors.
- ❖ Upon successful completion of this third unit, students should be importance of internal control, internal check and internal audit for performance of an auditor work.
- ❖ On completion of this course, students will be able to discuss the vouching, cash transactions and auditors duties in verification and valuation.
- ❖ The study of this fifth unit should help graduates to characterize and implications of the audit of limited companies and special audit in business world.

MAJOR BASED ELECTIVE COURSES
COURSE IV
COOPERATIVE MANAGEMENT

| | |
|--------------------------------|--|
| Credit:4 | U6R1CMMBE2:2 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Course Objectives

1. To understand the concept of cooperative management and make familiar with procedure to conduct various types of meetings in business.
2. To impart the knowledge of management structure and powers and functions of various heads in an organization.
3. To acquaint the importance of cooperative education and training programme in India.
4. To enlighten the knowledge in accounting for cooperative societies. .
5. To provide an understanding about auditing the books of accounts of cooperative management.

UNIT I: Introduction To Cooperation Management (12 hours)

Cooperation Management – Definition - Salient Features - Management Function – Role of management – Resource to manage – Democracy – Types of meeting – Democratic structure of cooperative – steps in decision making process.

UNIT II: Management Structure (15 hours)

General Body – Role & responsibilities -Powers – Functions of Board of Directors - Chairman - Chief executive – Secretary – Powers – Functions.

UNIT III: Cooperative Education and Training (15 hours)

Cooperative Education and Training – origin – growth – importance – national council for cooperative training - cooperative education – national centre for cooperative education – national cooperative union of India.

UNIT IV: Cooperative accounting (15 hours)

Accounting – Books maintained in Cooperative – Closing of accounts – Preparation of Manufacturing Trading and Profit & Loss account - Preparation of Balance sheet - Computerized Accounting.

UNIT V: Cooperative Audit**(15 hours)**

Cooperative Audit – Definition - Features – Objects – Advantages – Statutory Audit of cooperative society – Cooperative Auditor – Power –Duties – Responsibilities – Liabilities.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book:

1. Cooperative Management and Administration - T. Shemeerakunhu, Dr. K. Venugopalan, Abhijith Publications. 3rd Edition, 2011

Reference Books

1. Problems and Practice of Cooperation - Hajela T.N. Principles, Konark Publishing House.7th Edition, 2011
2. Cooperation in India - Mathur B.S, SahithyaBhavan Publishers. 4th Edition 2015
3. Theory of Cooperation: an indepth analysis - Krishnaswami O.R. &Kulandaisamy, V, Shanma Publications, Kumbakonam 1992
4. Theory of Cooperation - Sharada V, Himalaya Publishing House. 4th Edition, 1986

Course Outcome

1. Acquired knowledge on concept of cooperative management and decision making process.
2. Explore an in depth knowledge about various levels of management and their functions.
3. Understand the need and importance of cooperative education and training and various institutions organized by government to develop cooperative education.
4. Familiar with accounting procedures for cooperative societies.
5. Describe about auditing practice for cooperative society and powers and liabilities of cooperative auditor.

MAJOR BASED ELECTIVE COURSES
COURSE V
WEB DESIGN AND ONLINE BUSINESS

| | |
|--------------------------------|--|
| Credit:4 | U6R1CMMBE3:2 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Course Objectives:

- ❖ To understand the principles of creating web pages.
- ❖ Graphic design principles related to web design how to theories into practice.
- ❖ Analyzing the usability of a web site.
- ❖ To embed social media content into web pages.

UNIT-I Web Medium (12 hours)

Core web technologies-web browser-markup languages - style sheet technologies - images-sound – video - programming technologies - client/server side - network related protocols - introduction to static, dynamic, active web pages.

UNIT-II Introduction to Html (14hours)

Html structure – Tags - document layout - comment - headings – paragraph – breaks - text formatting - lists.

UNIT-III HTML Tables (16hours)

Table: create a table-caption of a table-Add table heading-setting table border-aligning data-size of table-cell padding-cell spacing - border-nested tables - link with a web page - link to an image - link to an email.

Form: Introduction to forms: setup a form – Textbox – checkbox - Radio button - password field - hidden field - submit and reset button.

UNIT-IV E-Commerce (16 hours)

E-commerce-traditional vs. e-business transaction-issues and challenges of e-business-EDI applications in business, implementation, security, standardization and internet based EDI

UNIT-V E-Transaction (14hours)

Payment of the net: E-transaction - requirements of payments system - types of payments - implementation of payments system - risk of internal based payments - control and minimization.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text book

1. HTML 4 in simple steps-Kogent solutions inc 4thedition,Dreamtech press

Reference Book:

1. HTML 5 programming by Eric freeman and Elisabeth robson O'Reilly media,Inc.
2. Online business: E-Business-Ravikolkatta

Course Outcomes:

- Students will develop and implement solutions in all phases of the design process.
- They should understand visual presentation through the application of the design.

MAJOR BASED ELECTIVE COURSES
COURSE VI
INTERNET CONCEPTS

| | |
|--------------------------------|--|
| Credit:4 | U6R1CMMBE3:2 |
| Instructional hours: 72 | Internal:25, External:75, Total:100 |

Objective:

- To make learners see the importance of the internet and its applications
- To introduce to the learner the basic concepts of internet use

UNIT –I Introduction to Internet (14hours)

Introduction to Internet-History of internet- Stages of Internet, Connection to internet-internet addressing –IP address-Domain Name-Uniform Resource locator(URL).

UNIT-II The World Wide Web (14hours)

Introduction-web page –web server- web client-web browsers -searching the web-search engine-Tips and techniques for web searching.

UNIT –III Internet Protocols (15 hours)

Introduction to internet Protocol-TCP/IP-FTP-HTTP-Telnet-Gopher-WAIS.

UNIT – IV Networks (15 hours)

Basic of network-Topologies of network-Types of network-Bridge-Router and Gateway.

UNIT- V E-Mail (14hours)

E-mail and voice mail –creating mail address-meaning of net meeting and chatting-online searching.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text book:

1. “INTERNET FOR EVERY ONE”, Alexis Leon Mathews Leon, Vikas Publishing Pvt. Ltd First edition 1998.

Course Outcome

- Students will become capable of using the internet
- They will become capable of creating their own web pages and data banks

SKILL BASED ELECTIVES

COURSE I

MULTIMEDIA

| | |
|--------------------------------|--|
| Credit:2 | U4R1CMSBE1 |
| Instructional hours: 24 | Internal:25, External:75, Total:100 |

Course Objectives

To impart the basics of Multimedia.

To know the students to understand the Multimedia components and Compression techniques

UNIT- I Definition (4 Hours)

Classification - MM application - MM H/w - MM s/w - CDROM - DVD.

UNIT-II MM Audio (5 Hours)

Digital medium - Digital audio technology - sound cards - recording - editing - MP3 - MIDI fundamentals - Working with MIDI - audio file formats - adding sound to MM project.

UNIT-III MM TEXT (5 Hours)

Text in MM - MM graphics: coloring - digital imaging fundamentals - file formats - scanning and digital photography

UNIT-IV MM Animation (5 Hours)

Computer animation fundamentals - Kinematics - morphing - animation s/w tools and techniques. MM Video : broadcast video standards - digital video fundamentals - file formats.

UNIT-V MM Compression : (5 Hours)

Need for Compression- Non-Lossy Compression- Lossy compression- Hardware and Software Compression

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Books

1. Multimedia Making it Work - TayVaughen , 8th Edition ,TMH.
2. Ze-Nian Li, Mark S. Drew, Fundamentals of Multimedia, PHI Learning, New Delhi 2012.

Reference Book

1. Multimedia Magic - S.Gokul, revised and updated second edition - BP

Course Outcomes

Upon successful completion the student will be able to:

Define multimedia to potential clients.

Identify and describe the function of the general skill sets in the multimedia industry.

Identify the basic components of a multimedia project.

Identify the basic hardware and software requirements for multimedia development and playback.

SKILL BASED ELECTIVES
COURSE II
MODERN SOFTWARE APPLICATIONS

| | |
|--------------------------------|--|
| Credit:2 | U4R1CMSBE1 |
| Instructional hours: 36 | Internal:25, External:75, Total:100 |

Course Objectives:

1. To understand the concepts of modern Applications software and online mobile Apps.
2. To improve the latest regulation of GOI cyber law for misuse of social media.

Unit I Mobile Apps (4 Hours)

Browser Apps- Dolphin, Firefox, Opera, Communication Apps- LinkedIn, Cookpad, Seamless, ESPN, Feedly, kindle, Shopping Apps – Amazon, Swarm, Snapdeal, Shopclouse, Workplace apps- google drive.

Unit II Social Media (4 Hours)

Face book, Instagram, Facebook messenger, Twitter, Pinterest, Whatsapp, Snapchat, Reddit, Tumbir, Facebook groups, Google hangouts. Musecam, Boomerang, Manual, Hyperlapse.

Unit III Web supporting Apps (4 Hours)

Google Admin (Formerly Google Settings), Google Arts & Culture, Google Maps, Google PDF Viewer, Google Photos, Google Springboard, Google Talk Back, Google Text-to-Speech, Google Translate, Google Trips, Google Voice, Google Wallet, Google Wifi

Unit IV Mobile and Online payment Apps (4 Hours)

PayPal, Venmo, Square Cash, Zelle, Jio Money, Citures, Google Wallet, Google pay, Pay u Money, Bell desk, Paytm, Mobikwik, lime, momoe, Indpay, IOBm passbook, SBI Buddy, SBI quick, Credit and Debit Card: Visa, Mastro, Master, Rupay, American Express, Green Card.

Unit V Cyber laws -Offences Under IT Act (8 Hours)

Tampering with computer source Documents, Hacking with computer systems, Data Alteration, Sending offensive messages through communication service, etc, Cheating by personation by using computer resource, Punishment for publishing or transmitting of material depicting children in sexually explicit act, etc. in electronic form, Power to issue directions for blocking for public access of any information through any computer resource, Penalty for misrepresentation, Publication for fraudulent purpose, E-mail Spoofing, Making a false document.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Books for Recommended

- 1) The Art of SocialMedia Power Tips for Power users, by Guy Kawasaki , Peg Fitzpatrick, 1st Edition 2014
- 2) Google Drive Essentials: A Google Apps Textbook for Youth Beginners, – July 20, 2014 by George O Somers
- 3) Online study materials.
- 4) Mobile law about social media.

Course Outcomes

On Successful completion of this course, they would have acquired

- ❖ The knowledge of modern Applications software and online mobile Apps.
- ❖ The latest regulation of GOI cyber law for misuse of social media.

SKILL BASED ELECTIVES

COURSE III

e. BANKING

| | |
|--------------------------------|--|
| Credit:2 | U5R1CMSBE2 |
| Instructional hours: 24 | Internal:25, External:75, Total:100 |

Course Objectives

1. To know about electronic banking
2. To know about online banking
3. To know about updating bank savings accounts
4. To know about e-banking security
5. To know about e-builder solutions

Unit I: Electronic banking

(4 Hours)

Electronic Banking: Traditional Banking Vs. E-Banking – Factors of E-Banking – E-Banking Transactions – Truncated cheque and Electronic cheque – Models for E-Banking – Complete Centralize Solution – Features – CCS – Cluster approach – Hi-tech bank within bank Advances of E-Banking – Constraints in E-Banking.

Unit II: Online banking

(4 Hours)

Online Banking: Introduction – Concept – Meaning – The Electronic Delivery Channel – Need for Computerization – Automatic Teller Machine (ATM) at home – Electronic Fund Transfer (EFT) – Uses – Computerization in Clearing Houses – Telebanking – Banking on home Computers – Electronic Money Transfer (EMT) – Uses of EMT - e- Currency.

Unit III: FTT, MICR

(4 Hours)

Updating bank savings accounts – Computer Bank Branches – Financial Transaction Terminals (FTT) E-Cheque – Magnetic Ink Character Recognition (MICR) and Cheques – E-Banking in India – Procedure – Programmes – Components – How to go on net for online banking – Advantages – Limitations.

Unit IV:E - banking security

(6 Hours)

E-Banking security – Introduction – Need for security – Security concepts – Privacy – Survey – Findings on Security – Attack – Cyber Crimes – Reasons for Privacy – Tampering – Encryption – Meaning – The encryption Process may appear as follows – Cryptogram – Cryptanalyst – Cryptography – Cipher – Types of Cipher systems – Code systems – Decipher – Jumbling – Asymmetric – Crypto system – Data Encryption Standard (DES)

Unit V:E - builder solutions**(6 Hours)**

E-Builder solutions – Digital Certificate – Digital Certificate – Digital Signature and Electronic Signature – E-Security solutions – Solutions providers – E-Locking technique – E- Locking services – Netscape security solutions – Pry zone – E-Software security internet – Transactions – Transaction security –PKI – Sierras Internet Solutions. Inc. – Security devices – Public key Infrastructure (PKI) – Firewalls Secure Ledger (FSL) – Secure Electronic Transaction (SET)

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)**Text Book**

E – Business and E- Commerce – C.S. Rayudu – Himalaya Publications, Mumbai, 2010

Course Outcome

1. To educate about electronic banking
2. To educate about online banking
3. To educate the updating bank savings accounts
4. To educate the e-banking security
5. To educate the e-builder solutions

SKILL BASED ELECTIVES
COURSE IV
INTRODUCTION TO G.S.T

| | |
|--------------------------------|--|
| Credit:2 | U5R1CMSBE2 |
| Instructional hours: 24 | Internal:25, External:75, Total:100 |

Course Objectives

1. To know about the evolution of goods and services tax
2. To know about the levy and collection of tax
3. To know about the concept of time and place of import and export
4. To know about the input tax credit and payment of GST
5. To know about the registration, returns and accounts and assessment

Unit – I INTRODUCTION TO GOODS AND SERVICES TAX (4 Hours)

Introduction – Stages of Evolution of Goods and Services Tax – Methodology of GST – Subsuming of Taxes – Constitutional background – Benefits of implementing GST – Structure of GST – Central Goods and Service Tax – State Goods and Services Tax – UTGST – Integrated Goods and Services Tax – Important Concepts and Definitions under CGST Act and IGST Act – GSTN – HSN Code – SAC Code – GST Council – Structure, Power and Council.

Unit – II-LEVY, TAX COLLECTION AND REVERSE CHARGE MECHANISM (4 Hours)

Levy and Collection of Tax – Rate of GST – Scope of Supply – Composite and Mixed Supplies, E-commerce under GST Regime – Liability to pay tax, Reverse Charge Mechanism – Composition Scheme of Levy – Value of Taxable Supply – Interstate Supply – Intra state supply

Unit – III CONCEPT OF TIME AND PLACE OF IMPORT AND EXPORT (4 Hours)

Time and Supply – Place of Supply – Significance – Time and Place of Supply in case of Intra State Supply, Inter State Supply and Import and Export of Goods and Services

Unit – IV INPUT TAX CREDIT AND PAYMENT OF GST (6 Hours)

Cascading effect of Taxation – Benefit of Input Tax Credit – Manner of Claiming input tax credit in different situations – Computation Input Service Distribution – Computation –

Recovery of credit – Reversal of credit – Utilization of input tax credit – Cases in which input tax credit is not available – Tax invoice – Unauthorized Collection of Tax – Credit Notes – Debit Notes – Electronic Cash Ledger – Electronic Credit Ledger – Electronic Liability Ledger – Manner of Payment of Tax – Tax Deduction at Source – Collection of Tax at Source – Refunds.

Unit – V-REGISTRATION, RETURNS AND ACCOUNTS AND ASSESSMENT(6 Hours)

Registration – Persons Liable for Registration – Compulsory Registration – Deemed Registration – Procedure for Registration – GSTIN – Amendment of Registration – Cancellation of Registration – Revocation of Cancellation – Furnishing Details of Supplies – Returns – Accounts and Records – Forms of above assessment – Various types of assessment.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

TEXT BOOK

1. Indirect Taxes – Vinod . K. Singania, Taxmann’s Publications, New Delhi. 18th edition, 2018
2. Indirect Taxes – H.C. Mehrotra, SahityaBhavan Publications, New Delhi. 59th edition, 2018

Course Outcome

1. To understand the evolution of goods and service tax
2. To understand the levy and collection of tax
3. To understand the concept and time of import and export
4. To understand the input tax credit and payment of GST
5. To understand the registration, returns and accounts and assessment

SKILL BASED ELECTIVES
COURSE V
OFFICE MANAGEMENT

| | |
|--------------------------------|--|
| Credit:2 | U6R1CMSBE3 |
| Instructional hours: 24 | Internal:25, External:75, Total:100 |

Course Objectives

- Understand the range of responsibilities and skills required by the office manager
- Apply various approaches when dealing with the management of tasks, teams and individuals
- Apply techniques to plan and manage workload effectively and achieve objectives
- Create and apply a checklist of systems and procedures to aid the smooth running of the office
- Apply assertive communication and problem-solving skills

UNIT I Office Management (4 Hours)

Introduction to Office management – Meaning – Elements of office management – Functions of office management.

UNIT II Office Organisation (5 Hours)

Office organization – Definition, Characteristics and Steps – Types of Organization – Functions of an Office administrator

UNIT III Office Record Management (5 Hours)

Office record management – Importance – Filing essentials –Classification and arrangement of files-Modern methods of filing-Modern filing devices

UNIT IV Office Communication (5 Hours)

Office Communication – Correspondence and Report writing –Meaning of office communication & mailing

UNIT V Form Letters (5 Hours)

Form letters –Meaning, Principles, and Factors to be considered in designing office forms – Types of report writing

(Theory 75 Marks)

Text Books

1. Fundamentals of office management – by J.P.Mahajan, Pitambal Publishing House, 1st Edition, 1996
2. Office Management, Dr. T. Ramasamy, Gold Books Publishing House, Sriilliputhur, 2014, 4th Edition.
- 3.

Reference Books

1. Office Management by S.P.Arrora, Vikas Publishing House, Noida, 1991
2. Office Management – R.S.N. Pillai& Bagavathi- S. Chand. NewDelhi, 2011, 1st edition

Course Outcome

- Students will be able to support management in office administration.
- Students will be able to prepare business documents.
- Students will be able to manage business records.
- Students will be able to demonstrate business communication skills.
- Students will be able to utilize appropriate office technology

INTERDISCIPLINARY COURSES OFFERED
COURSE I
SOFTSKILLS AND PERSONALITY DEVELOPMENT

| | |
|--------------------------------|--|
| Credit:2 | U5R1CMDC1 |
| Instructional hours: 24 | Internal:25, External:75, Total:100 |

Course Objectives

- To make students aware of the range of Soft skills and their importance in everyday life
- To make students aware of the need for personality development and the ways in which one can improve one's personality
- To develop the skills needed for team work and team building
- To enable students to see the importance of a balancing of life and work

UNIT I Soft Skills – Introduction (5 hours)

Soft Skills – Definition – Importance of Soft skills in the workplace – Hard Skills Vs Soft Skills – Soft skills categories – Team work

UNIT II – Intellectual And Emotional Skills (5 hours)

Emotional Intelligence – Creative thinking – Strategic thinking – Lateral thinking – Assertiveness – Inter personal communication – Time management – Stress management

UNIT III – Life Skills (5 hours)

Presentation skills – Team building – Problem solving – Decision making – Balancing work and life – Conflict Resolution

UNIT IV- Personality Development (5 hours)

Personality and its development – Self Discipline – Self Assessment – Personality and leadership

UNIT – V Evolution and Adaptation (4 hours)

Improving personality – Developing your memory power – Habits of highly effective people – understanding – Secrets of happiness.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Books

Soft Skills – Prof. S.A.W. Bukari – Sanjee Book House

Personality Development – John Aurther – Locus Press – New Delhi

Reference Book

Managerial Skills – Dr.K.Alex – S.Chand and Sons, New Delhi

Course Outcome

- On completion of the course students will become successful in social and professional interaction
- They will develop into well balanced individuals, team builders and catalysts of high performance

INTERDISCIPLINARY COURSES OFFERED

COURSE II

e. TRANSACTIONS

| | |
|--------------------------------|--|
| Credit:2 | U6R1CMIDC2 |
| Instructional hours: 24 | Internal:25, External:75, Total:100 |

Course Objectives

- To provide students the basic knowledge of the procedures of e- transactions and e-business
- To make them aware of the importance and advantages of e-business and online transactions
- To make them realize the risks involved in e-business and the need for security protocols

UNIT I Introduction To E-Transactions

(5 hours)

E- Transactions – emergence and variety – steps and processes involved – advantages and disadvantages – steps to ensure confidentiality and to prevent hacking

UNIT II Day To Day Transactions

(5 hours)

Placing orders, making payments, registering complaints, making enquiries etc . Procedures for such transactions - E-shopping – Paytm – Gas Booking – e.filing /Aadhar / Ration Card/Telephone – EB Payment

UNIT III E – Booking Of Tickets

(5 hours)

Online - Bus – Train – Air ticket reservation procedures

UNIT IV – E-Banking

(5 hours)

E- Banking – meaning, benefits, internet banking services, activities Mobile banking – ATM – features, benefits, challenges Credit card- benefits, constraints, cash deposit machine CDM, coin vending machine - MICR Cheques – benefits- tele banking – e banking in India.

Unit V – E-Learning

(4 hours)

Accessing information – Downloads – procedure for web based courses – application to examinations

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text book

1. E- Commerce – CSV. Murthy Himalaya Publishing House, Mumbai 1st Edition, 2002.
2. KPM. Sunharam and PN Varshney - Banking theory law and practice, S.Chand and Sons Publications, NewDelhi 2nd Edition, 2003
3. B. Santhanam - Banking theory law and practice, Margham Publications, Chennai

Course Outcome

- Students will be able to perform various tasks in e-transactions and e-business with ease and exactness
- They will be able to respond to newly emerging tasks and procedures with ease