DEPARTMENT OF B COM (CA)

CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES-BASED CURRICULAR FRAMEWORK (LOCF)

BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS

2021 – 2024 BATCH

College of Excellence, **nirf** 2021-6th Rank

Autonomous and Affiliated to Bharathiar University

Reaccredited with A++ grade by NAAC,

An ISO 9001: 2015 Certified Institution

Peelamedu, Coimbatore-641004

PROGRAMME LEARNING OUTCOMES (PLO's)

After completion of the programme, the student will be able to

PLO1: Acquire knowledge and skills specific to Accounting, finance, taxation, marketing and computer applications to contribute towards innovative business and environment sustainability.

PLO2: Assess the scope of commerce, computer applications and other relevant professional courses (CA, CMA, ACS, ACCA) for inter disciplinary and Trans disciplinary studies

PLO3: Imbibe new opportunities in emerging technologies including conceptual and creative thinking as an entrepreneur.

PLO4: Nurture employability skills in all areas of business by equipping themselves as a leader in different sectors of commerce and information technology

PLO5: Get transformed into an empowered individual with ethical standards and moral values in societal and professional lives.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

PSO1: Apply the knowledge and skills learnt in this programme towards the industrial scenarios of the real world.

PSO2: Apply the knowledge and skills gained in computer application software to meet the technological and creative requirements of the industry.

PSO3: Follow ethical values and principles as a responsible citizen and contribute towards society's development.

PSGR Krishnammal College for Women

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DEPARTMENT OF B COM (CA)

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CURRICULAR FRAMEWORK (LOCF)

BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS

2021-2024 BATCH

Sem	Part	Subject Code	Title of the Paper	Course Type	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	CA	ESE	TOTAL	Credits
I	I	TAM2101/ HIN2101/ FRE2101	Language I – Tamil I/ Hindi I/ French I	Language	6	86	4	3	50	50	100	3
	II	ENG2101	English Paper I	English	6	86	4	3	50	50	100	3
	III	BP21C01	Principles of Accounting	CC	4	56	4	3	50	50	100	4
	III	BP21C02	E-business Applications	CC	4	56	4	3	50	50	100	4
	III	TH21A07	Allied-Mathematics for Commerce	GE	6	86	4	3	50	50	100	5
	III	BP21CP1	Computer Application Practical I – Office Package	CC	2	27	3	3	50	50	*50	1
	IV	NME19B1/ NME19A1	Basic Tamil I/ Advanced Tamil I	AEC	2	28	2	2	50	50	100	2
	IV	NME21ES	Introduction to Entrepreneurship	AEC	2	26	4		100	--	100	

II	I	TAM2102/ HIN2102/ FRE2102	Language II– Tamil II Hindi II French II	Language	6	86	4	3	50	50	100	3
	II	ENG2102	English Paper -II	English	5	71	4	3	50	50	100	3
	III	BP21C03	Advanced Accounting	CC	6	86	4	3	50	50	100	5
	III	TH21A08	**Allied-** Statistics for Commerce	GE	6	86	4	3	50	50	100	5
	III	BP21CP2	Computer Application Practical II- Advanced Excel and Accounting Package	CC	4	57	3	3	50	50	*50	2
	IV	NME19B2/ NME19A2/	******Open Course (Self study Online) Basic Tamil II/ Advanced Tamil II	AEC	-	-	-	-	-	-	-	Gr
	VI		Personality Development		-	-	-	-	-	-	-	-
	VI	NM12GAW	General Awareness self study		Self Study	-	-	Online test	100	--	100	Gr.
	V	21PECM1	Professional English for Commerce and Management	AEC	3	40	5	2	50	50	100	2
III	III	BP21C04	Business Management and Ethics	CC	5	71	4	3	50	50	100	4
	III	BP21C05	Principles of Marketing	CC	5	71	4	3	50	50	100	4
	III	EC21C06	Relational Database Management System	CC	6	86	4	3	50	50	100	5

	III	BP21A01 EC21A02	Allied I 1Financial Markets & Institutions 2.Business Economics	GE	5	71	4	3	50	50	100	5
	III	EC21CP3	Computer Application Practical III – Database Programming	CC	4	57	3	3	25	25	50	2
	III	BP21SBP1/ BP21SBCE	SBS-I -Programming with Python Coursera- Graphic Design Elements for Non-Designers	SEC	3	43	2	2	40	60	100	3
	III	NM21EVS	Foundation Course-II (Environmental Studies)*	AECC	Self Study	-	-	-	100	-	100	Gr.
	III	NM21UHR	Foundation Course-III (Universal Human Values and Human Rights)	AECC	2	26	4	-	100	-	100	2
	IV	JOB18TA	Job Oriented Course - Tally	-	60	-	-	-	-	-	-	Gr.
IV	III	BP21C07	Software development with Visual Basic.net	CC	5	71	4	3	50	50	100	4
	III	CM21C08	Business Law	CC	6	86	4	3	50	50	100	4
	III	CM21C09	Business Finance	CC	6	86	4	3	50	50	100	4
	III	BP21A03 BP21A04	Allied-II 1.Human Resource Management 2. Banking Theory Law & Practice	GE	5	71	4	3	50	50	100	5
	III	BP21CP4	Computer Application Practical IV – Visual Basic.net	CC	3	42	3	3	25	25	50	2
	III	BP20SBCE	Skill Based Subject Coursera- Graphic Design Elements for Non-Designers	SEC	3	45	-	-	-	-	100	3
	III	NM21DTG	Foundation Course-IV Design Thinking	Finishing school level part -A	2	26	4	2	100	--	100	2

		Code	Course	Category					CA	ESE	Total	
		JOC18TA	Job Oriented Course Tally Prime	AEC	60	-	-	-	-	-	-	Gr
			Extension Activities NSS, NCC, YRC and Sports & Games, Eco Watch, YI Net, Rotaract		--	-	-	--	100	--	100	1
	V		Community Oriented Service		--	--	--	--	--	--	--	Gr.
V	III	BP21C10	Research Methodology	CC	5	73	2	3	50	50	100	5
	III	CM21C11	Management Accounting	CC	5	73	2	3	50	50	100	4
	III	CM21C12	Direct Taxation	CC	6	88	2	3	50	50	100	4
	III	BP21E01/ BP21E02/ CM21E03	Elective I 1.Auditing 2.Company law 3.Performance Management	GE	5	73	2	3	50	50	100	5
	III	BP21CP5	Computer Application Practical V–Statistical Package	CC	4	60	-	3	25	25	50	2
		NM21CS1	Cyber Security-I	FC	2	30	-	--	100	--	100	Gr.
	III	BP21SBP2	SBS-II-Practical in R Programming	SEC	3	41	4	2	100	--	100	3
			Advanced learners Course- Self Study									
	III	BP20AC1 EC20AC2	Business Communication Operating System	ALC	- -	-	-	3	25	75	100	5*
	III		Online Comprehensive Examination(Core Subjects)		- -	-	- -	--	--	100	100	Gr
		INST1	Fieldwork/Internship(15						100	--	100	2

CC – Core Courses   CA – Continuous Assessment

GE – Generic Elective   ESE - End Semester Examination

AEC – Ability Enhancing Course

**** Outside regular class hours

*100 marks converted to 50

Bloom's Taxonomy based Assessment Pattern

CA I & II: (Theory & Accounts)

Bloom's Category	Section	Marks		Total
Remember (K₁) **Understand (K₂)** **Apply, Analyse (K₃, K₄)**	A – 5x2 marks	10	1 or 2 sentences	
	B- 4x5 marks	20	250 words	**50**
	C – 2 out of 3x 10 marks	20	500 words	

UG – End Semester Examination Pattern

Bloom's Category	Section	Marks		Total
Remember (K₁) **Understand (K₂)** **Apply, Analyse (K₃, K₄)**	A – 11 out of 13x2 marks	22	1 or 2 sentences	
	B- 5 out of 7x6 marks	30	300 words	**100**
	C – 4 out of 6x 12 marks	48	600-800 words	

WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OFCONTINUOUS INTERNAL ASSESSMENT

Theory

	CI A I	CI A II	Model Exam	Assignment / Class Notes	Seminar	Quiz	Class Participation	Application Oriented/Inn. /Creativity Assignment	Attendance	Max. Marks
Core / Allied	7	7	10	4	5	4	5	5	3	50

Practical

	Model Exam	Lab Performance(Practical+ Interaction)	Regularity in Record Submission	Attendance	Maximum Marks
Core	15	24(12+12)	8	3	**50**

Internal Pattern – Introduction to Entrepreneurship

Foundation Course	CIA I	CIA II	Quiz	Assignment	Schemes for Entrepreneurs	Idea Pitch	Project (Business Plan Presentation)	Total Marks
	*50	*50	5	5	5	5	20	100

*CIA I and II –50 Marks(2 hrs)Each - 100 marks - Converted into 60 Marks

Question paper pattern for CIA-

Section	Marks		Marks	Total
A –4 out of 6x5 marks	20	Paragraph answers	20	50
B-2 out of 3x15 marks	30	Essay type	30	

Internal Pattern - Professional English for Commerce and Management

Question paper pattern for CIA

Section	Marks	Marks	Total
Internals Test 1 : Listening Test 2 : Speaking Test 3 : Reading Test 4 : Listening Test 5 : Speaking	5 tests x 10 marks each	50	50

Question paper pattern for ESE

Section	Marks	Total
A –5 x 2marks	10	50
B - 4 out of 6 x 5 marks	20	
C – 2 out of 3 x 10 marks	20	

ESE :Only Reading, Writing and Vocabulary components from all 5 units

WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT

	CIA I	CIA II	Model Exam	Assignment / Class Notes	Seminar	Quiz	Class Participation	Application Oriented/Inn./ Creativity Assignment	Attendance	Max. Mark
Core / Allied	7	7	10	4	5	4	5	5	3	**50**

Core Practical

Model Exam	Lab Performance(Practical+ Interaction)	Regularity in Record Submission	Attendance	Maximum Marks
7	12	3	3	**25**

SBS Practical

Model Exam	Lab Performance	Regularity in Record Submission	Attendance	Maximum Marks
12	20	5	3	40

Bloom's Taxonomy Based Assessment Pattern

CIA Question Paper Pattern (Theory and Accounts Paper): 2 x 25 = 50 Marks

One question from each unit with each question comprising of

- Two questions with a weightage of 2 marks (no choice)
- Two questions with a weightage of 6 marks (no choice)
- One question with weightage of 9 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern (Theory Paper): 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (Internal Choice at the same CLO level)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern (Accounts Paper): 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (no choice)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

From Semester V

CA pattern

CIA Test : 10 marks (Conducted for 60 marks after 50 days)
Model Exam : 20 marks (Conducted for after 85 days 100 marks)
(Each Units 20Marks)
Seminar/Assignment/Quiz : 10 marks Class
Participation : 7 marks
Attendance : 3 marks
       Total : 50 Marks

CA Question Paper Pattern and distribution of marks

Core and Allied - (First 3 Units)

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 3 = 6
One question with a weightage of 6 Marks
(Internal Choice at the same CLO level) : 6 x 3 =15
One question with a weightage of 12 Marks
(Internal Choice at the same CLO level) :12 x 3 = 36
       Total : 60 Marks

ESE Question Paper Pattern

Core and Allied courses-: 5 x 20 = 100 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5 = 10
One question with a weightage of 6 Marks
(Internal Choice at the same CLO level) : 6 x 5 = 30
One question with a weightage of 12 Marks
(Internal Choice at the same CLO level) : 12 x 5= 60
       Total : 100 Marks

ESE Question Paper Pattern:(for Accounts Paper) 5 x 20 = 100 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5 =10
One question with a weightage of 6 Marks : 6 x 5 =30
One question with a weightage of 12 Marks
(Internal Choice at the same CLO level) :12x5=60
Total: 100 Marks

Skill Based Subject : 100 Marks

Test 1 (Theory / Practical) : 50 marks
Test 2 (Theory / Practical / Project): 50 marks
       Total : 100 Marks

Departments can plan the above pattern according to their course as Test 1 & 2- Theory / one theory and one practical / both as practical / one theory or practical with one project.

Cyber Security I & II

Quiz : 60 Marks
Case Study : 20 Marks
Poster : 20 Marks
Total : 100 Marks

INTERNSHIP TRAINING:

Internship for a period of 15 days at the end of the semester IV during the vacation and report to be submitted in semester V which will be evaluated for 100 marks divided as follows:

EVALUATION:

Attendance : 10 Marks
Work Diary : 15Marks
Report : 50 Marks
Viva Voce : 25 Marks
Total : 100 Marks

RUBRIC ASSESSMENT TOOL
ASSIGNMENT
Maximum - 20 Marks (converted to 4 marks) – Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported Throughout	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style: Details and Examples	Large amounts of specific examples and detailed Description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

SEMINAR
Maximum - 20 Marks (converted to 5 marks) –Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows Awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style Details and Examples	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

CLASS PARTICIPATION
Maximum - 20 Marks (converted to 5 marks) – Scaled from 5 to 1

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributesto class by offering ideas
Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.
Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
Preparation	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.

QUIZ
Maximum - 20 Marks (converted to 4 marks)
APPLICATION ORIENTED/INNOVATION/CREATIVITY ASSIGNMENT

Criteria	Originality	Presentation	References or Library resources	Total Marks
Marks	2	2	1	5

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – BP21C01					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – BP21C02					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	M	S	M
COURSE – BP21CP1					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – BP21C03					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE –BP21CP2					
CLO1	S	S	S	S	M
CLO2	S	S	M	S	M
CLO3	S	S	S	S	M
CLO4	M	S	M	M	M
COURSE – BP21C04					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	M	M
COURSE – BP21C05					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – EC21C06					
CLO1	M	S	S	S	M

CLO2	S	M	S	S	M
CLO3	S	S	S	L	M
CLO4	M	S	M	M	M
COURSE -BP21A01					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE -EC21A02					
CLO1	S	M	S	S	S
CLO2	S	S	S	S	L
CLO3	S	M	S	M	S
CLO4	S	M	S	M	S
COURSE -EC21CP3					
CLO1	S	S	S	S	L
CLO2	S	S	S	S	L
CLO3	S	S	S	S	L
COURSE -BP21SBP1					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE-BP21C07					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE-CM21C08					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
COURSE-CM21C09					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
COURSE-BP21A03					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE-BP21A04					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE-BP21CP4					
CLO1	S	S	S	L	M
CLO2	S	S	S	S	M

CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE –BP21C10					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	L
COURSE –CM21C11					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE –CM21C12					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M
COURSE –BP21E01					
CLO1	S	S	L	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE –BP21E02					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE –CM21E03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE –BP21CP5					
CLO1	S	S	S	S	M
CLO2	S	S	S	L	L
CLO3	S	S	M	S	S
CLO4	S	S	S	L	M
COURSE – BP21SBP2					
CLO1	S	S	S	S	M
CLO2	S	S	M	S	M
CLO3	S	S	S	S	M
CLO4	S	M	L	S	M

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21C01	**PRINCIPLES OF ACCOUNTING**	THEORY	56	4	-	4

Preamble

- To enable the students to apply the conceptual principles and to develop an expertise in handling the accounts of specialized institutions and the consolidation of accounts through appropriate accounting techniques and policies.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the concepts and conventions in accounting	**K1**
CLO2	Interpret accounting statement using basic concepts	**K2**
CLO3	Apply the procedures of recording transactions and preparation of Reports	**K3**
CLO4	Analyse and prepare financial accounting reports to interpret the performance of a firm	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium

PRINCIPLES OF ACCOUNTING- BP21C01 (56 HRS)

Unit I (11 Hrs)

Basic Accounting Concepts- Final Accounts- Bank Reconciliation Statement

Unit II (11 Hrs)

Bills of exchange (trade bills only) -Joint Venture (AS-27)

Unit III (11 Hrs)

Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System–

Independent Branches only**)**

Unit IV (12 Hrs)

Hire purchase Accounts – Royalties (AS-19) (excluding sublease)

Unit V (11 Hrs)

Depreciation (excluding change in method of depreciation) - Departmental Accounts-

Basis for allocation of expenses

Distribution of Marks: Theory 20% and Problems 80%.

Text Book				
S. No	**Authors**	**Title**	**Publishers**	**Year of Publication**
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2015
2.	Jain S.P &Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
Reference Books				
S. No	**Authors**	**Title**	**Publishers**	**Year of Publication**
1.	RL Gupta &Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13th ed.
2.	MC Shukla, T.S. Grewal& S.C. Gupta	Advanced Accountancy	S. Chand & sons	2013 ed

Pedagogy

Lecture, PPT, e-content , Seminar, Assignment, Quiz &Group discussion

Course Designers:

1. Mrs.R.Jayasathya
2. Mrs.NithyaRamadass

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21C02	**E-BUSINESS APPLICATIONS**	**THEORY**	**56**	**4**	**-**	**4**

Preamble

To enable the students

> ➢ To understand about the fundamentals of computers and programming languages

> ➢ To provide in-depth understanding about Computer based Information system

> ➢ To impart knowledge about E-Commerce working models.

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the fundamentals concepts of computer applications and functioning of various types of e-Business models	K1
CLO2	Explain the role of computer application in abridging e-Business technology	K2
CLO3	Develop and interpret the technical framework required for an e-Business.	K3
CLO4	Analyse e-Business strategies, business transformation process and applications relevant to industry 4.0	K4

Mapping with Programme learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	M	S	M

S- Strong; M-Medium; L-Low

E-BUSINESS APPLICATIONS – BP21C02 (56 Hrs)

UNIT I   **(12 Hrs)**

Computer- Characteristics- Importance – Computer applications in various areas of Business – General applications of computers in various fields. Data and Information –-Data processing – Steps of data processing. **Programming Language** - Machine language, Assembly language, High Level Languages - Programming tools- Steps in developing a computer Program - Computer networks- Features-Network Structure-Types of networks-Multimedia tools.

UNIT II   **(11 Hrs)**

      Introduction to E-Commerce-Defining E-Commerce-Features, Importance, Objectives of E-commerce-E-Commerce industry framework-Types of E-Commerce-Levels- Need for E-commerce-Applications of E-Commerce-Challenges in E-Commerce application-E-Commerce and E-Business-Future of E-Commerce - EDI- Features of EDI- Introduction to cloud and grid computing-Android applications

UNIT III   **(11 Hrs)**

      E-commerce over the Internet-Concept of networking-Advantages of networking-classification of networking-LAN-WAN, Electronic payment methods-overview of EPS-modes of E-payment-Electronic Debit and Credit card payments-E-Cash-Smart cards-E-Money/cash.

UNIT IV   **(11Hrs)**

      E-Banking: Introduction Concepts and Meaning-Need for computerization-Electronic delivery channels-Automated teller machine - Electronic Fund Transfer -Uses-Computerization in clearing houses-Tele banking- Computer bank branches-E-Cheque-MICR Cheque-e-Banking in India.

UNIT V   **(11Hrs)**

      E-Business communication-Importance of E-Technology Introduction to Industry 4.0 - Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	R. Saravana Kumar, R. Parameswaran T. Jayalakshmi(unitI)	A text book of Information Technology	S. Chand & Co ltd New Delhi	16 th Edition 2016
2.	Rayudu C.S (unit II- V)	E Commerce – E-Business	Himalaya Publishing House.	1st Edition2015
3.	P. Kaliraj, T.Devi	Industry 4.0	Bharathiar University	Edition 2020

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Joseph PT,	E Commerce, an Indian Perspective	Margham Publications	5th Edition2015
2.	Murthy CSV	E Commerce – Concepts, Models, Strategies	Himalaya Publishing House.	1st Edition2016

Online Reference:

1. Martin Kutz- Introduction to e-Commerce, Bookboon.com, 2016, 1st Edition

2. S.K. Bansal- Text Book of Information Technology, A P H Publishing Corporation, 2004

Pedagogy

➢ Lecture through power point presentations, Discussion, Assignment, Quiz, and Seminar.

Course Designers:

1. Dr.A.Meenakshi
2. Mrs.A.Nithya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21CP1	**COMPUTER APPLICATION PRACTICAL I- OFFICE PACKAGE**	**PRACTICAL**	-	**3**	**27**	**1**

Preamble

To enable the students

➢ To give hands on training in basic computer applications.
➢ To inculcate programming ability to compute data.
➢ To aim at making experts in the most widely used application packages

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the various practical applications using MS office.	**K1**
CLO2	Demonstrate presentations using MS office package tools	**K2**
CLO3	Develop documents using the word package tools.	**K3**
CLO4	Analyse worksheets using advanced functions in MS office	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

OFFICE PACKAGE –BP21CP1 (27Hrs)

WORD

1. Type a paragraph and Perform:
   a. Font size, font style, line spacing etc.
   b. Insert page numbers at the bottom right alignment
   c. Insert header consisting of date and time, insert footer consisting of page Numbers.
   d. Change the paragraph into two or three columns
   e. Check the spelling and grammar
   f. Use bullets and numbering
   g. Use drop cap
   h. Find and replace a word
2. Prepare a class timetable using table option and merging cells.Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format
3. Prepare an application for a job with the bio-data using auto text.
4. Prepare a college day invitation using borders and shading option, word art and pictures.
5. Using mail merge, draft a shareholder's meeting letter for 5 members.
6. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

EXCEL

7.   Enter the data with following fields:
- a) Serial no
- b) Name
- c) Address
- d) City
- e) Date of Joining
- f) Salary
- g) Course
- h) Duration
- i) No of students
- j) Total fees

Perform the following:

- a. Change font as bold
- b. Arrange the alignment as center
- c. Rename the sheet
- d. Insert a new sheet
- e. Move a sheet
- f. Delete a sheet
- g. Hide/Unhide Column
- h. Change Column Width

8. Draw different graphs Column Chart, Line Chart, Pie Chart, Bar Chart, Area Chart, Scatter Chart, for a sample data.

9. Calculate Simple and Compound Interest. Prepare a statement of Bank customers account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions

10. Enter the semester marks and calculate total auto-sum and average using function wizard.

11. Sort: Sort by Color, Reverse List, Randomize List.

12. Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, Remove Duplicates, Outlining Data.

POWERPOINT

13. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc

14. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

15. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.

16. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.

17. Design presentation slides for the Seminar/Lecture Presentation using animation effects

and perform the following operations: Creation of different slides, changing background color, font color using wordart

➤ Lecture, Demo in System.

Course Designers:

1. Dr.S.Nithyasumathi
2. Dr.K.Mahalakshmi

FOUNDATION COURSE

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
NME21ES	**INTRODUCTION TO ENTREPRENEURSHIP**	FC	26	4	-	2

Unit 1:(5 hrs)

Nature of Entrepreneurship: (3 hrs)

Meaning –Need for Entrepreneurship –Qualities of Successful Entrepreneurs - Myths of Entrepreneurship

Activity: Assignment, Discussion (2 hrs)

Unit 2: (6 hrs)

Role of Entrepreneurs (4 hrs)

Significance of Entrepreneurship to the nation –Environmental Factors influencing Entrepreneurship – Entrepreneurial Process and Functions- Challenges faced by Entrepreneurs

Activity: Quiz / Role Play (2 hrs)

Unit 3: (6 hrs)

Formulation of Business Idea: (4 hrs)

Business Idea Generation - Entrepreneurial Imagination and Creativity – Role of Innovation – Opportunity Evaluation

Activity: Business Idea Pitch (2 hrs)

Unit 4: (6 hrs)

Business Planning: (4 hrs)

Need for Market Study – Securing Finance from various Sources - Significance of Business plan – Components of Business plan

Activity: Schemes available for Entrepreneurs

Unit 5: (7 hrs) (7 hrs)

Project:

Interface with Successful Entrepreneurs – 4 hrs

Business Plan Presentation – 3 hrs

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	D.F. Kuratko and T.V. Rao	Entrepreneurship- South Asian Perspective	Cengage Learning India Pvt. Ltd. Delhi	1st Edition, 2016
2.	Arya Kumar	Entrepreneurship: Creating and Leading an Entrepreneurial Organization	Pearson Education India	1st Edition, 2012

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21C03	ADVANCED ACCOUNTING	THEORY	86	4	-	5

Preamble

- To equip the students with accounting methods formatted for the Partnership firms and corporate bodies.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the accounting concepts of partnership firms and company accounts.	K1
CLO2	Understand the accounting principles involved in preparation of financial statements from the time of admission, retirement, death and dissolution and Companies Accounts.	K2
CLO3	Apply the accounting procedures formatted for Partnership accounts various corporate bodies	K3
CLO4	Examine the accounting concepts of company accounts as per the revised schedule.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

ADVANCED ACCOUNTING -BP21C03 (86 HRS)

Unit I (17Hrs)

Partnership Accounts – Division of profits-Fixed and fluctuating capital- Past adjustments-guarantee of profits.

Unit II (17Hrs)

Partnership Accounts – Admission – Retirement – Death – Dissolution.

Unit III (17Hrs)

Share Capital – Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares

– Rights Issue – Surrender of Shares - Buy-Back of shares (accounting entries only).

Unit IV   **(18Hrs)**

Issue and Redemption of Debentures (excluding own debentures)-Underwriting – Payment of Underwriting Commission - Pure Underwriting – Firm Underwriting.   Profits Prior to Incorporation – Meaning – Calculation of Profit with the help of Time – Sales – Weighted Ratios

Unit V   **(17Hrs)**

Final Accounts of Companies- Statement of Profit and Loss - Balance sheet as per revised schedule of Companies Act - Calculation of managerial remuneration

Distribution of Marks: Theory 20% and Problems 80%.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Gupta. R.L. &Radhaswamy.M	Advanced Accounting (vol I)	Sultan Chand	2014 ed
2	Reddy. T.S &. Murthy.A	Advanced Accounting	Margham publishers	Reprint 2015

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain . S.P &Narang K.L	Advanced Accounting	Kalyani Publishers	Reprint 2016
2.	S.N Maheshwari	Advanced Accounting	Vikash Publishers	10th Edition

Pedagogy

- ➢ Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Course Designers:

1. Mrs.R.Jayasathya
2. Mrs.M.Prem Grace

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21CP2	COMPUTER APPLICATION PRACTICAL II- ADVANCED EXCEL AND ACCOUNTING PACKAGE	PRACTICAL	-	3	57	2

Preamble

To enable the students

➢ To impart the knowledge and skill required in the usage of accounting software

➢ To introduce the practical usage of e-business applications

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall and work with spread sheets using advanced excel tools	K1
CLO2	Classify the accounting and statutory features of Tally	K2
CLO3	Develop the accounting records and extract the relevant financial Statements.	K3
CLO4	Examine the vouching procedures to facilitate easy compliance and Payment of taxes using Tally.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	M	S	M
CLO3	S	S	S	S	M
CLO4	M	S	M	M	M

S- Strong; M-Medium; L-Low

ADVANCED EXCEL &ACCOUNTING PACKAGE – BP21CP2 (57 Hrs)

Advanced Excel

1. Conditional Formatting: Manage Rules, Data Bars, Color Scales, Icon Sets, New Rule, Find Duplicates, Shade Alternate Rows, Compare Two Lists, Conflicting Rules, and Checklist.

2. Pivot Tables: Group Pivot Table Items, Multi-level Pivot Table, Frequency Distribution, Pivot Chart, Slicers, Update Pivot Table, and Calculated Field/Item.

3. Basic concepts related with user defined Macros by automating recording a Macro

4. Depreciation Case Study as financial model

5. EMI calculation as financial model

6. Advanced filtering with Multi criteria – including VLOOKUP, HLOOKUP

7. What-If Analysis: Data Tables, Quadratic Equation

Tally

1. To create Company, Groups and Ledgers

2. To prepare Receipt & Payment voucher entries

3. To prepare Purchase voucher and Debit note for a given list of transactions

4. To prepare Sale voucher and Credit note for a given list of transactions

5. To prepare contra and journal vouchers

6. To prepare simple Payroll voucher and to display payroll report(pay slip report, pay sheet report and payroll statements report)

7. To prepare final accounts for a given trial balance

8. To prepare stock summary and godown wise summary

9. To prepare Inventory management system (LIFO,FIFO)

10. To calculate GST

Pedagogy

➢ Lecture, Demo in System.

Course Designers:

1. Mrs.R.Jayasathya
2. Dr.M. Nithyasri

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
21PECM1	**PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT**	**THEORY**	**40**	**5**		**2**

Objectives

1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
3. To focus on developing students' knowledge of domain specific registers and the required language skills.
4. To develop strategic competence that will help in efficient communication
5. To sharpen students' critical thinking skills and make students culturally aware of the target situation.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
CLO4	Understand the importance of writing in academic life	K3
CLO5	Write simple sentences without committing error of spelling or grammar	K3

(Outcomes based on guidelines in UGC LOCF – Generic Elective)

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
CLO5	S	S	S	M	S

S- Strong; M-Medium

Syllabus	UNIT

1: COMMUNICATION   8 hours

Listening: Listening to audio text and answering question
         Listening toInstructions
Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures**.**

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION   8 hours

Listening: Listening to process description.-Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES   8 hours

Listening: Listening to interviews of specialists / Inventors in fields (Subject
              specific)

Speaking: Brainstorming.(Mind mapping).

              Small group discussions (Subject- Specific)
Reading: Longer Reading text.

Writing: Essay Writing (250 words)
Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS   8 hours

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages
Writing: Writing   Recommendations
              Interpreting Visuals inputs
Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS   **8 hours**

Listening: Listening comprehension- Listening for information.
Speaking: Making presentations (with PPT- practice).

Reading: Comprehension passages –Note making.
Comprehension: Motivational article on Professional Competence,
Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing
Vocabulary: Register specific - Incorporated into the LSRW tasks

Textbook

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	TamilNadu State Council for Higher Education (TANSCHE)	English for Commerce and Management Semester 1	--	--

Reference Book

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	Sreedharan, Josh	The Four Skills for Communication	Foundation books	2016
2	Pillai, G Radhakrishna, K Rajeevan, P Bhaskaran Nair	Spoken English for you	Emerald	1998
3	Pillai, G radhakrishna, K Rajeevan, P Bhaskaran Nair	Written English for you	Emerald	1998

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21C04	**BUSINESS MANAGEMENT AND ETHICS**	CORE	71	4	-	4

Preamble

- To provide the students with an understanding *of* the basic principles of management *in* the functional areas of business to pursue careers in management with ethics

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

CLOs	CLO Statement	Knowledge Level
CLO1	Recognize the fundamental concepts and principles of management, Planning, Organisation, leadership and control including the function and its nature.	**K1**
CLO2	Identify the management process and decision making in management functions	**K2**
CLO3	Apply the theories and identify various case studies for practical applications of management concepts	**K3**
CLO4	Demonstrate the process of management functions and evaluate the social responsibility and ethical issues in business situations	**K4**

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

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	M	M

S- Strong; M-Medium; L-Low

Syllabus

BUSINESS MANAGEMENT AND ETHICS- BP21C04 (71 HOURS)

UNIT I (14 Hrs)

Management –Definition - Nature and Scope – ***Functions– Managerial Skills– Levels of Management*** – Roles and Skills of a Manager- Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo-***Management as a Science, Art, Profession-Management and Administration***– Principles of Management

UNIT II (14 Hrs)

Planning: Meaning – Nature- ***Importance- Purpose of Planning***- Planning Process - Advantages and Limitations- Types of Plans – ***Objectives – Policies – Strategies – Procedures – Programmes – Obstacles to Effective Planning*** - Decision Making: Steps in Decision Making – Role of MIS for Decision Making. ***MBO – MBE - Policy and Strategy***.

UNIT III (15 Hrs)

Organization –Meaning - Nature and Importance – ***Process of organization– Organization structure– Organization chart–Organization manuals***–Types of Organization - Departmentation - Span of Management - ***Authority – Responsibility - Accountability*** - Power – Delegation – Centralization -Decentralization-Staffing-Case study

UNIT IV (14 Hrs)

Leadership –Meaning and Importance –***Functions of Leadership–Leadership styles– Qualities of good leader*** –Theories & Approaches of Leadership-Directing-Functions -***Coordination-Meaning-Definition-Principles-Advantages&Disadvantages***-Case study

UNIT V (14 Hrs)

Control –Meaning - and Importance –***Process & Techniques of control***-Ethics-Meaning– Importance Nature &***Relevance-Structure of ethics management-Ethics in business***-Factors affecting ethical practice in business-Social Responsibility of Business.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma &Shasi K Gupta	Principles of Management	Kalyani Publishers	2017 reprint
2.	DinkarPagre	Principles of Management	Sultan Chand & sons	2018 reprint

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.C.N Sonttakkai	Principles of Management	Kalyani Publishers,	2016 reprint
2.	PC tripathi& PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	10th Ed. 2017

Pedagogy

- Lecture, PPT presentation , Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Course Designers:

1. Dr.A.Meenakshi- Department of B Com (CA)
2. Dr.NithyaRamadass- Department of B Com(CA)

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21C05	PRINCIPLES OF MARKETING	CORE	71	4	-	4

Preamble

- To understand how organizations identify customers and their wants/needs.
- To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.
- To learn and to understand E-Marketing and its strategies.

Prerequisite

- No prerequisite knowledge required.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Identify marketing and market driven enterprises	K1
CLO2	Examine the basic elements of the marketing mix and to provide a framework to evaluate marketing decisions and initiatives	K2
CLO3	Formulate marketing strategies for products and services	K3
CLO4	Analysing the recent marketing strategies	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

PRINCIPLES OF MARKETING - BP21C05 (71 HOURS)

UNIT I (14 Hrs)

Market: - Meaning, Definition,***Classification of Markets. Marketing:- Meaning, Definition, Features, Importance, Evolution and Functions of Marketing*-** Difference between Marketing and Selling. Marketing Environment: -Micro and Macro Marketing Environment, Controllable and Uncontrollable Factors- Modern Marketing Concepts **–**

Marketing Mix – Definition and Elements – Market Segmentation.

UNIT II (14 Hrs)

Product: - Meaning, Definitions – Elements of Product Policy and Branding Strategies – ***Product Life Cycle and New Product Planning*.**Price: - Meaning, Definition, Importance,***Factors affecting pricing decisions*,** Kinds of Pricing.

UNIT III (15 Hrs)

Promotion Mix: - Sales Promotion, Meaning, Definition, Objectives, Advantages and Kinds of Sales Promotion. Advertising: - Meaning, Definition, Functions, Objectives, Advantages, Kinds of Advertising Media. Personal Selling: - Meaning, Definition, Objectives, Importance,***Qualities of a Good Sales Man*,** Features and***Process of Personal Selling*.**Channels of Distribution- Meaning, Definition, Importance, Types,***E-Channels of distribution - Factors Determining Choice of Channel of Distribution*.**

UNIT IV (14 Hrs)

Rural Marketing: - Meaning, Definition, Nature and Types - Agricultural Marketing in India – Types of agricultural goods - Problems and Remedies,***Regulated Markets-Functions and Advantages*.**Organized Markets - Characteristics, Commodity Exchange - Future Contracts – Hedging**.*Co-operative Marketing - Objectives – Features – Functions - Advantages and Limitations*.**

UNIT V (14 Hrs)

*E-Marketing – **Difference between e-marketing and e-business* –** E-Marketing past, present and future.–. E-Marketing plan: overview – Creating- Steps in E-marketing plan.***Services Marketing-Meaning and definition of service – Characteristics of service and types of services*.**Relationship Marketing –***International Marketing – Objectives, Importance and policies*.**

* Highlighted Content offered in Blended Mode (Link Provided)

Text Book

S. No.	Author Name	Book Name	Publisher	Year of Publication
1.	Pillai R.S.N. and Bagavathi	Modern Marketing Principles and Practices	S.Chand& Co. New Delhi	4th Revised Edition (Reprint 2017)
2.	J P Mahajan	Principles of Marketing	Vikas Publishing House Pvt Ltd	2nd Edition,2017.

Reference Books

S. No.	Author Name	Book Name	Publisher	Year of Publication
1.	Gupta C.B., Rajan Nair N.	Marketing Management	Sultan Chand and Sons, New Delhi	2018 Edition
2.	Philip Kotler, Gary Armstrong, Lioys C. Harris	Principles of Marketing	Pearson	8th Edition, 2020

Pedagogy

- Chalk and talk, Seminar, Group Discussion, Assignment, Power point presentation.

Course Designers:

1. Dr.R.Jayasathya
2. Mrs.M. Prem Grace

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
EC21C06	**RELATIONAL DATABASE MANAGEMENT SYSTEM**	**Theory**	**86**	**4**	**-**	**5**

Preamble

- Toprovidecomprehensiveknowledgeaboutrelationaldatabasemanagementsystem
- To enlighten about prominent commands used in structured query language

Prerequisite

- No prerequisite required

Course Learning outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Interpret about relational database management concepts	K1
CLO2	Develop the tables using normalization	K2
CLO3	Illustrate about the SQL operators and keys	K3
CLO4	Demonstrate the basic storage database structure and access techniques	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	S	S	S	M
CLO2	S	M	S	S	M
CLO3	S	S	S	L	M
CLO4	M	S	M	M	M

S-Strong; M-Medium; L-Low

Syllabus

RELATIONAL DATABASE MANAGEMENT SYSTEM- EC21C06 (86 HOURS)

UNIT I (18 Hrs)

Introduction to database management system-Data models*-*Database system architecture*- The SQL Language- Relational database Management System- Candidate key, primary tables key, Foreign key-Relational operators-Attribute domains and their implementations-New conventions for Database object-*Structure of SQL statements and SQL writing guidelines*-Creating tables-Describing the structure of a table-Populating tables.

UNIT II (17 Hrs)

Functional dependencies-*Normalization process*: 1NF-2NF-3NF-BCNF1. *The E-R model*-Entities and attributes-Relationships-Normalizing the model-Table instance charts.

UNIT III (17 Hrs)

Implementation of the selection operator-Using aliases to control column headings-
Implementation of the projection and join operators -Creating foreign keys and primary keys and check constraints - adding and modifying columns - Removing constraints from a table2.

UNIT IV (17 Hrs)

Built in functions-Numeric- ***Character conversion functions** - **Introduction to group functions***- sum, avg, max, min, count - combining single value and group functions- Displaying specific groups- Introduction to processing date and time- Arithmetic with dates- ***Date functions- Formatting dates and time.***

UNIT V (17 Hrs)

Sub queries-Correlated queries- Using sub queries to create, update, insert and delete rows from a table - Transaction – Commit, rollback, save point and auto commit-
Introduction to PL/SQL-user defined functions- Triggers3-***Stored procedures*.**

* Highlighted Content offered in Blended Mode (Link Provided)

Text Book

S.No	Author Name	Title of the Book	Publisher	Year of Publication
1	Ramon A Mata-Toledo Pauline K Cushman	Data base Management System	Tata McGraw-Hill Publishing company limited, New Delhi.	2010,2nd edition

Reference Books

S.No	Author Name	Title of theBook	Publisher	Year of Publication
1	Ramakrishnan & Gehrke	Database Management Systems	Tata Mc Graw Hill	2009,8th edition
2	Nilesh Shah	Database Systems using Oracle	PHI learning Pvt Ltd	2014, 2ndedition
3	Alexis Leon &Mathews Leon	Fundamentals of database Management systems	Tata Mc Graw Hill	2011,3rd Edition

Pedagogy

- Lecture, Assignment ,Group Discussion, PowerPointPresentation and Seminar

CourseDesigners

1.Dr.M.Sumathi, Department of B Com(e-Com)&(SF)

2.Dr.A.Anishprabha, Department of B Com (e-Com)&(SF)

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21A01	FINANCIAL MARKETS & INSTITUTIONS	Allied	71	4	-	5

Preamble

- To enable the students to know the functioning of Indian financial markets and institutions

Prerequisite

- No prerequisite knowledge required.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Relate the concepts of financial markets and investment institution in India	K1
CLO2	Interpret and Analyze the Capital market and Derivatives	K2
CLO3	Discuss investment opportunities based on the relevance of financial institutions	K3
CLO4	Examine the financial market instruments, mutual funds and derivations.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

FINANCIAL MARKETS & INSTITUTIONS- BP21A01 (71 HRS)

UNIT I (14 Hrs)

Indian Financial System:*Financial Market - Meaning - Need and Objectives*.Functions - Classifications of Financial Market.*Capital Market: Role of Capital Markets – Functions* - Capital market instruments - *Recent Trends in capital market in India* –Money Market: Money

market instruments.

UNIT II (15 Hrs)

Capital Market: New Issue Market - *Stock exchange – Distinction & relationship Between New Issue Market and Stock Exchange*–Functions of New Issue Market – Methods of Floating New Issues –*Guidelines for new issue market- Principal steps of a public issue - Instruments of Issue –Players in the New Issue Market- OTCEI*.

Secondary Market: *Introduction – Functions/Services of Stock Exchanges* –Recognition, Procedure & Organisation of Stock Exchange in India – Listing of Securities –*OTCEI - NSE - BSE -Achievements – Guidelines* - DEMAT - Objectives – Importance

UNIT III (14 Hrs)

Investment Institutions in India:*UTI - ICICI - IDBI - IFCI – SFC*. Commercial Banks - Role and functions - *Central Bank - Objectives and Functions*- Insurance Companies –History and Development of Insurance Companies -*kinds of Insurance* - IRDA - Powers and Functions – Debt Market - Types of Bonds**.**

UNIT IV (14 Hrs)

Mutual Fund - Meaning, Definition – Advantages – Types -*Mutual Fund Products
- Performance of Mutual Fund* - Role of Mutual Fund Sector - SEBI Regulations on Issue of Mutual Fund -*Recent Developments in Mutual Fund. Credit Rating - Features – Advantages - CRISIL & ICRA* - Domestic and Global Credit Rating Agencies.

UNIT V (14 Hrs)

Derivatives – Meaning – Definition – Importance - Kinds of Financial Derivatives – Forwards –Features - financial forward - Futures - Types of Futures – Options – Types – Benefits – Swap –Kinds - Derivatives in India – Securitization – Definition - Mechanism of Securitization – Securitization in India

* Highlighted Content offered in Blended Mode (Link Provided)

Text Books

Sl. No.	Author Name	Title of the book	Publisher	Year of Publication
1	Varshney P.N. & Mittal D. K.	Indian Financial System	Sultan Chand & Sons	2015 -12th edition

Reference Books

Sl. No.	Author Name	Title of the book	Publisher	Year of Publication
1	Avadhani V.A	Marketing of Financial Services	Himalaya Publishing House	3rd edition 2017
2	Gordan E, Natarajan K	Financial markets and services	Himalaya Publishing House	10th edition2018

3	Dr.Gurusamy S	Financial markets and Institutions	Tata McGraw Hill Publishing co.Ltd	2015 Edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers:

1. Mrs.R.Jayasathya
2. Dr. A. Meenakshi

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
EC21A02	**BUSINESS ECONOMICS**	**Theory**	**71**	**4**	**-**	**5**

Preamble

- To introduce microeconomic and macroeconomic concepts
- To familiarize various economic theories
- To interpret and examine the monetary and fiscal policy

Prerequisite

- Basic knowledge in economics

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define and understand the various laws and concepts of economics	K1
CLO2	Demonstrate and interpret different market structure,utility,production and pricing methods	K2
CLO3	Identify and develop economic theories and public finance system.	K3
CLO4	Analyse the functioning of economy at the macro level.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	S	S
CLO2	S	S	S	S	L
CLO3	S	M	S	M	S
CLO4	S	M	S	M	S

S- Strong; M-Medium; L-Low

BUSINESS ECONOMICS- EC21A02 (71 Hrs)

UNIT I (14 Hrs)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics. Definition Scope and Importance of Business Economics.**Concepts: Production Possibility frontiers – Opportunity Cost** – Accounting Profit and Economic Profit –Incremental and Marginal Concepts **– *Time and Discounting Principles –Concept of Efficiency**

UNIT II (14 Hrs)

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – *Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium*.Consumer Behaviour: Law of Diminishing Marginal utility– *Equi-marginal Utility* –Indifference Curve– Definition, Properties and equilibrium

UNIT III (14 Hrs)

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium–Economies of Scale.*Cost Classification Break Even Analysis*. Product Pricing: Price and Output Determination under Perfect Competition,*Monopoly–Discriminating monopoly* – Monopolistic Competition – *Oligopoly* – Pricing objectives and Methods

UNIT IV (15 Hrs)

National Income-Gross National Product-Net National Product– Gross Domestic Product-*Measurement of National Income - Consumptions, savings and investments*.Theory of Employment- Type of unemployment- *Labour and Population theories- Definition of capital and growth of capital*- Steps in capital formation. Money - Definition and functions of money-Quantity theory of money. *Public Finance - Principle of taxation* - Effect of taxation on production and distribution - Deficit financing system

UNIT V (14 Hrs)

Monetary and Fiscal Policies– Measures of money stock – *Policy and money supply – Instruments of monetary policy–Fiscal policy*–The union budget–State budgets– *Finances of the union and the states –The Finance commission*– Importance of the budget.

TextBook

Sl. No.	Author Name	Title of the book	Publisher	Year of Publication
1	Sundharam KPM Sundharam E N	Business Economics(Unit I-IV)	Sultan Chand & Sons -New Delhi – 02.	2015 Edition
2	Shankaran S	Business Economics(Unit IV)	Margham Publications Ch -17	2012, 3rd Edition

| 3 | Francis Cherunilam | Business Environment(UnitV) | Himalaya Publishing House, Mumbai – 04 | 2017,25th Edition |

ReferenceBooks

Sl. No.	Author Name	Title of the book	Publisher	Year of Publication
1	Chaudhary C.M	Business Economics	RBSAPublishers - Jaipur - 03.	2015 Edition
2	MehtaP.L	Managerial Economics–Analysis, Problems & Cases	Sultan Chand & Sons - New Delhi – 02.	2015, 14th Edition

CourseDesigners

1. Dr.A.Karthika
2. Dr.S.Yesodha

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
EC21CP3	COMPUTER APPLICATION PRACTICAL III – DATABASE PROGRAMMING	Practical	-	3	57	2

Preamble

- To enhance practical knowledge in Database Management

Course LearningOutcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Relate the access database application environment and queries using built-in functions and operators	K1
CLO2	Enumerate and demonstrate the database in Access in SQL	K2
CLO3	Construct data definition and data manipulation languages in SQL	K3

Mapping with Programme Learning Outcomes

CLOs	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
CLO1	S	S	S	S	L
CLO2	S	S	S	S	L
CLO3	S	S	S	S	L

S- Strong; M-Medium; L-Low

ACCESS

1.   Normalize and form a table structure for Student, Employee and Product.

2.   Create a table using Design View and Table Wizard for Student Database and enter values.

STRUCTURED QUERY LANGUAGE (SQL)

Programs 1-5 are to be worked out and executed using Oracle-SQL and MS-SQL

1) Data Definition Language Table: Student

Regno number (5) primary key

Studname   varchar2 (15)

Gender   char (6)

Deptname   char (15)

Address   char (25)

Percentage   number (4, 2)

Queries:

a)   To create a table

b)   To describe a table

c)   To alter a table

d)   To drop a table

e)   To truncate a table

2) Data Manipulation LanguageTable: Student

Regno number (5) primary key

Studname   varchar2 (15)

Gender   char (6)

Deptname   char (15)

Address   char (25)

Percentage   number (4, 2)

Queries:

a.   To insert values

b.   To retrieve records

c.   To update records

d.   To delete records

3) Create an Employee table Table: Employee

Eno   number (5) primary key

Enamevarchar2 (20) not null

Deptno   number (2) not null

Desig char (10) not null

Sal   number (9, 2) not null

Comm.   number (7, 2) null

Queries:

a)   Insert values and display the records

b)   Display sum, maximum amount of basic pay

c)   List the name of the clerks working in the department 20

d)   Display name that begins with „G‟

e)   List the names having „I‟ as the second character

f)   List the names of employees whose designation are „Analyst‟ and „Salesman‟

g)   List the different designation available in the Employee table without duplication(distinct)

4) Create a table "Company" with the following fields and insert the values for 10employees.

Compid   number (6) primary key

Compname varchar2 (15) not null

Proprietor varchar2 (15) not null

Address varchar2 (25) not null

Supname varchar2 (15)

Noofempl   number (4)

GPPercent   number (6, 2)

Queries:

a)   Display all the records of the company which are in the ascending order of GP percent.

b)   Display the name of the company whose supplier name is "Telco".

c)   Display the details of the company whose GP percent is greater than 20 and Order by GPPercent.

d)   Display the detail of the company having the employee ranging from 300 to 1000.

e) Display the name of the company whose supplier is same as the Tata's.

5) Create a student table Stuno number (5)primary key

Stunm Varchar2 (20)

Age   number (2)

Mark1 number (3)

Mark2 number (3)

Mark3 number (3)

Queries:

a)   Insert values and display the records

b)   List the names and age of the student whose age is more than 12

c)   Display total and average of marks

d)   Display the names of the maximum total & minimum total student

e)   List the names of the student that ends with „A‟

f)   List the names of student whose names have exactly 5 characters

(Programs 1 to 5 are to be worked out and executed in both Oracle SQL and Microsoft SQL)

6) Create a table "Product" with the following fields and insert the values:Prodno
        number (6)

Prodname   varchar2 (15)

Unitofmeasure   varchar2 (15)

Qty   number (6, 2)

Totamt   number (8, 2)

Queries:

a)   Using update statements calculate the total amount and then select the record.

b)   Select the records whose unit of measure is "Kg".

c)   Select the records whose quantity is greater than 10 and less than or equal to 20.

d)   Calculate the entire total amount by using sum operation.

e)   Calculate the number of records whose unit price is greater than 50 with count operation.

7) Create the table Payroll with the following fields and insert the values:Emplno
        number (8)

Emplname   varchar2 (8)

Dept   varchar2 (10)

Baspay   number (8, 2)

HRA number (6, 2)

DA   number (6, 2)

Pf   number (6, 2)

Netpay   number (8, 2)

Queries:

a)   Update the records to calculate the net pay.

b)   Arrange the records of the employees in ascending order of their net pay.

c)   Display the details of the employees whose department is "Sales".

d)   Select the details of employees whose HRA>= 1000 and DA<=900.

e)   Select the records in descending order.

8) Create a Table Publisher and Book with the following fields:Table: publisher

Pubcode   Varchar2 (5)

Pubname   Varchar2 (10)

Pubcity   Varchar2 (12)

PubState   Varchar2 (10)

Bookcode   Varchar2 (5)Table: Book

Booktitle   Varchar2 (15)

Bookcode   Varchar2 (5)

Bookprice   Varchar2 (5)

Queries:

a)   Insert the records into the table publisher and book.

b)   Describe the structure of the tables.

c)   Show the details of the book with the title "DBMS".

d)   Show the details of the book with price>300.

e)   Show the details of the book with publisher name "Kalyani".

f)   Select the book code, book title; publisher city is "Delhi".

g)   Select the book code, book title and sort by book price.

h)   Count the number of books of publisher starts with "Sultan chand".

i)   Find the name of the publisher starting with "S".

9) Create a table Deposit and loan with the following fields:Table: Deposit

Accno number (3)

Account   varchar2 (6)

Branch Name varchar2 (15)

Custname   varchar2 (20)

Balanceamt   varchar2 (10)Table: Loan

Loanno   number (5)

Branchnm   varchar2 (15)

Custnm   varchar2 (30)

Loanamt   number (10)

Queries:

a)   Insert the records into the table.

b)   Display the records of Deposit and Loan.

c)   Find the number of loans with amount between 10000 and 50000.

d)   List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.

e)   Find the average account balance at the Coimbatore branch.

f)   Update deposits to add interest at 5% to the balance.

g)   Arrange the records in descending order of the loan amount.

h)   Find the total amount of deposit in 'Erode' branch.

10)   Create a Route chart

with the following fields Routeno   number(2) unique

Origin varchar2(15)

Destn varchar2(15)

Fare   number (5)

Distance   number (5)

Queries:

a)   Insert values and display the records

b)   List the details whose origin are Chennai, Kerala, Coimbatore(use in operator)

c)   Display the records whose distance >20

d)   List the details not belonging to the origin Mumbai, Calcutta, Goa (use not in operator)

e)   List Routeno, Origin where fare between 1000 and 2000

11) Create the course and batch table with following fieldsTable: Course

Courseno number (5) primary key

Coursename varchar2(20)

Syllabus   varchar2(25)

Table: Batch

Batchno   number (5) primary key

Courseno number (5) foreign key

Startingdt date

Duration   varchar2 (15)

Income   number (5)

Queries:

a)   Insert values and display the records

b)   Display the records from batch table whose Courseno is „9"

c)   Display the Courseno, Coursename for the batch starting from „25 June 2000"

d)   List Batchno for the batch starting before „30th June 2001" and after

„December 2001"

e)   List the details of the batch who have joined before the end of „September 2001"

12.   Create Employee and Department table with following fieldsTable: Employee

Eno   number (5) primary key

Enamevarchar2 (20) not null

Deptno   number (2) not null

Desig char (10) not null

Sal   number (9, 2) not null

Comm.   number (7, 2) nullTable: Department

Deptno   varchar2 (15) primary key

Deptnm   varchar2 (15)

Queries:

a.   Display the details of department table

b.   List the name, salary and PF amount of all the employees(PF is calculated as 10$ of salary)

c.   List the department numbers and number of employees in each department(Group by)

d.   List the average salary from each job excluding managers

e.   List the jobs and the number of employees in each job. The result should be in descending order of the number of employees

f.   List the employees who are eligible for commission

g.   List the names of the employees who are not „managers‟

12)   Create Employee and Department table with following fields Table: Employee

Eno   number (5) primary key

Enamevarchar2 (20) not null

Deptno   number (2) not null

Desig char (10) not null

Sal   number (9, 2) not null

Comm.   number (7, 2) null Table: Department

Deptno   varchar2 (15) primary key

Deptnm   varchar2 (15)

Queries:

a)   List the department number and the total salary payable in each department

b)   List the total salary, maximum and minimum salary and the average salary of employees designation wise

c)   Display the empno, name whose shift is morning

d)   List average salary for all departments employing more than five people (having)

e)   List jobs of all the employees where maximum salary is greater than or equal to 5000(having)

f)   Raise employee salary by 0.15 for the employees working as „programmers‟

g)   Delete the records where commission is „null‟

h)   List the average salary and number of employees working in the department„20‟

13)   Create

Library with the following fields

Bookno   number (5)

Booknm   varchar2 (10)

Authornm   varchar2 (10)

Price   number (3, 8)

Status varchar2 (5)

Category   varchar2 (5)

Queries:

a) Display the author name, price of tax book

b) Display the price of book banking

c) Display the count of category commerce

d) List the book details in ascending order of price (order by)

e) List the book details in descending order of book no and price (order by)

15. Create Hospital details with the following fields Pid number (5) primary key Pnm varchar2 (20) not null Wardno number (5)

Doa   date

Dod   date

Disease varchar2 (25)

Fees number (9, 2)

Queries:

a) Insert values into the table

b) Append patient name and disease

c) Capitalise the first character of patient name to convert into upper and lower case

d) Display the records having phonetic representation like „Jai‟

e) Select four characters from the third position of patient name

f) Display the current date

g) Display date of discharge and add 7 months to it and deduct 7 months from it

h) To calculate number of days patient admitted

i) Display corresponding day of discharge of patient

CourseDesigners

1. Dr.M.Sumathi, Department of B Com (e-Com) & (SF)

2. Dr. A.Anish Prabha, Department of B Com (e-Com) & (SF))

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21SBP1	SBS - PROGRAMMING WITH PYTHON	SBS PRACTICAL	-	3	42	3

Preamble

To enable the students
- To enhance practical knowledge in Python Programming
- To understand the syntax and techniques in Python programming

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic syntax and statements of Python programming	K1
CLO2	Relate the various decision making and construct statement of Python programming.	K2
CLO3	Apply the concepts of Lists and built-in functions	K3
CLO4	Analyse the usage of string functions and implementing file concepts	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Programming With Python (45hrs)

1. Python program using conditional statements
2. Python program using functions
3. Python program to do arithmetical operations
4. Python program to swap two variables
5. Python Program to Check if a Number is Positive, Negative or Zero
6. Python Program to Find the Factorial of a Number
7. Python Program to Display the multiplication Table
8. Python program to display Calendar
9. Python Program implementing Tuples
10. Python Program using Lists
11. Python Program to Sort Words in Alphabetic Order
12. Python Program to concatenate two strings

13. Python program to print the sum of all elements in an array
14. Python program using strings and their built-in functions.
15. Python program implementing file concepts

Pedagogy

- Lecture, Demo in System.

Course Designers:

1. Mrs.M.Premgrace
2. Dr.A.Nithya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21C07	**SOFTWARE DEVELOPMENT WITH VISUAL BASIC.NET**	**CORE**	71	4	-	4

Preamble

➢ To provide knowledge about the implementation of vb.net concepts into programming
➢ To enlighten about prominent commands used in visual basic language

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the concepts of VB.Net and its functions	K1
CLO2	Demonstrate the various elements of VB.Net and settings to develop programs using them	K2
CLO3	Solve the real world problems using looping & branching and objects	K3
CLO4	Simplify Menus and Toolbar, Dialog Boxes, Procedures by developing programs	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

SOFTWARE DEVELOPMENT WITH VISUAL BASIC.NET-BP21C07 (71 HRS)

UNIT I **(15 HRS)**

Introduction **–** Evolution of .NET - *__Starting Visual Basic .NET__ – Creating and **Running the Very First Application** – **Using the Command Window*–** Setting in the Start Page **–** Creating a shortcut to Start VB.NET – IDE – Opening an Existing Project – Using the Auto Hide Facility – Resizing a Window – Creating a Useful Application – Placing the Controls on a form – *__Selecting a form and the Controls – Resizing a form the Controls – Using the Properties Window*__ – Setting the Properties of Form and Controls- Using the Solution Explores – Setting the Startup Object – *__Writing an Event Procedure – Executing the Project Using Explorer__ *– The Standard Toolbar

UNIT II **(14 HRS)**

Visual Basic .NET Programming Controls – Text Box Control –Command Button - Radio Button Control – *__List Box Control – Check Box Control*__ – Timer Control – Picture Box Control – Group Box Control – Combo – Box Control – *__Horizontal Scrollbar and Vertical Scrollbar Controls*__ – Numeric Up Down, Track bar, Progress bar Controls.

UNIT III **(14 HRS)**

Setting Properties Using the Properties Window: Classification of Properties – Various Properties of Form – Various Properties of Label. *__Setting Properties Using Event Procedures: Introduction – Setting the Text Property of Label and Button*__ – Infinite Loop – Do while – Do loop while – Do Until – Do loop until – For next statement, For each statement – Nesting for loop – Arrays –Control Arrays.

UNIT IV **(14 HRS)**

Visual Basic .NET Programming Language: *__Variables and Data Types*__ – Using Imports Statements – *__Functions – The MsgBox() Function*__ – Text Editor Toolbar – The Input Box() Function – *__MDI forms-Basic Elements of Menu*__ – Creating a simple Menu Application – Enhancing a simple Menu Application – Modifying the Exiting Menu – Assigning and Removing Shortcut Keys – Pop Up Menus – Using Dialog Boxes., Built-in Functions**:**

Mathematical functions – Strings functions – Date & Time function – Data type conversion functions – Financial functions – Option statements

UNIT V   (14 HRS)

Overview of ADO.NET - Connection Object - Command Object - **Data Readers - Data set & Data Adapters** - Execute NonQuery, Execute Scalar - Execute Reader – Data GridView Control.

* Highlighted Content offered in Blended Mode (Link Provided)

Links

UNIT I

https://www.youtube.com/watch?v=uQGrvyJAyio

https://www.youtube.com/watch?v=VpPqPtTjMzQ

https://www.slideshare.net/umeshpatil64/visual-basic-62148083

https://slideplayer.com/slide/5983893/

https://slideplayer.com/slide/5006402/

https://www.csub.edu/~ychoi2/MIS%20260/260Lecture/MS_VS.Net.ppt

https://www.youtube.com/watch?v=Czx01xAnmH4

https://slideplayer.com/slide/4334534/

https://www.slideshare.net/blpragya/vb-function-and-procedure

https://bettersolutions.com/vba/visual-basic-editor/toolbars-standard-toolbar.htm

https://www.youtube.com/watch?v=lrd_SxOGPjE

UNIT II

https://slideplayer.com/slide/5983893/

https://www.youtube.com/watch?v=RHZTlgPm9Jg

https://www.dotnetheaven.com/article/how-to-work-with-radiobutton-and-listbox-in-vb.net

https://www.youtube.com/watch?v=3raB00tlmtk

https://cptnotes.livejournal.com/5058.html

https://www.youtube.com/watch?v=qlwaGKzmJnM

https://www.javatpoint.com/vb-net-scrollbars-control

https://www.youtube.com/watch?v=_ir4i36s_os

https://www.w3computing.com/vb2008/vb-scrollbar-trackbar-controls/

https://www.youtube.com/watch?v=wHrPBczdfqI

UNIT III

https://www.youtube.com/watch?v=JAK6veamu8o

https://www.hscripts.com/tutorials/vbnet/properties-window.html

https://www.electroniclinic.com/vb-net-tutorial-buttons-labels-and-textbox-using-visual-basic/

https://www.youtube.com/watch?v=1cZmiQV7Ozg

https://www.tutorialspoint.com/vb.net/vb.net_do_loops.htm

https://www.youtube.com/watch?v=LPMRGKXAe-8

https://www.slideshare.net/ilakkiya/looping-statement-in-vbnet

https://www.youtube.com/watch?v=qRJGdPa9X24

https://www.just.edu.jo/~munzer/Courses/CS215/lec/Chapter07_PPT.ppt

https://slideplayer.com/slide/5111433/

https://www.just.edu.jo/~munzer/Courses/CS215/lec/Chapter07_PPT.ppt

UNIT - IV

https://slideplayer.com/slide/13831859/

https://slideplayer.com/slide/15225050/

https://www.youtube.com/watch?v=DKhMNydxss8

https://people.revoledu.com/kardi/tutorial/VB/lesson03/MDIForm.htm

https://www.csus.edu/indiv/c/chingr/mis015/chap005.ppt

http://www.cs.ucr.edu/~eamonn/teaching/cs5/cs5_04sum/slides/Chapter2.ppt

https://slideplayer.com/slide/4503286/

https://pdfslide.net/documents/built-in-functions-of-vb.html

https://www.youtube.com/watch?v=UJZsThQ7txY

https://www.youtube.com/watch?v=h8uR3zOjwUM

https://www.csus.edu/indiv/c/chingr/mis015/chap004.ppt

UNIT-V

https://slideplayer.com/slide/5124392/

https://www.youtube.com/watch?v=1T0U5mEv4ZA

https://slideplayer.com/slide/5183167/

https://slideplayer.com/slide/4928967/

https://www.youtube.com/watch?v=vDvV3KrRuMA

https://www.aspsnippets.com/Articles/Using-ADONet-ExecuteNonQuery-method-in-ASPNet-with-examples-in-C-and-VBNet.aspx

https://www.slideshare.net/F4R1DZ/visual-basicnet-adonet

https://slideplayer.com/slide/5183167/

https://learn.microsoft.com/en-us/dotnet/framework/data/adonet/retrieving-data-using-a-datareader

https://www.slideserve.com/giolla/using-a-datagridview-powerpoint-ppt-presentation

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	ShirishChavan	Visual Basic .Net	Pearson Education, Pvt. Ltd	2010,4th edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Thearon Willis, Bryan Newsome	Beginning Microsoft Visual Basic 2010	Wrox	1st Edition, 2011
2.	Kogent Solutions Inc	Visual Basic 2008 In Simple Steps	Dreamtech Press	2009

Pedagogy

- Lecture, PPT presentation , Quiz, Group Discussion, Seminar, Think, pair and share, Assignment, Case study

Course Designers:

1. Dr.A.Meenakshi
2. Dr.A.Nithya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21C08	**BUSINESS LAW**	**CORE**	**86**	**4**	**-**	**4**

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts
- To provide an insight into the sale of Goods Act.
- To familiarize with various types of Insurance and claim.

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the fundamental rules of commercial law applicable to all the business context	**K1**
CLO2	Understand the different elements of business and legal terminology of procedures in this current business scenario	**K2**
CLO3	Examine the rules regarding the administration of agreements relating to the business activities	**K3**
CLO4	Apply the various principles of contracts and interpret the legal issues	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

S- Strong; M-Medium; L-Low

BUSINESS LAW-CM21CO8 (86 HRS)

Syllabus

Unit I (17 Hrs)

Indian Contract Act 1872 – ***Meaning of Contract – Definition***–Obligation & Agreement – Nature of Contract & Classification– ***Components of Valid Contract- Offer & Acceptance***-Consideration –Capacity to Contract.

Unit II (17 Hrs)

Free Consent – Unlawful Agreements – ***Quasi Contracts - Different Modes of Discharge of Contract*** – Remedies of Breach – Principles for awarding Damages.

Unit III (17 Hrs)

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety.***Bailment & Pledge – Rights & Duties of Bailor & Bailee***–Rights and Liabilities of Finder of Lost Goods.

Unit IV (18 Hrs)

Sale of Goods Act 1930 – Sale & Agreements to Sell – ***Rules Regarding Passing of Property in Goods***– Conditions & Warranties – Actual & Implied -Principle of "Caveat Emptor" and its Limitations–***Rights of Unpaid Vendor**.*

Law of Agency – Kinds of Agency –***Rights & Liabilities of Principal and Agent.***

Unit V (17 Hrs)

Contract of Insurance - Nature and Fundamental Principles of Insurance – Life Insurance – Fire insurance –***Marine Insurance** - **Policy claims - IRDA and its functions.***

*Theory Only

*Highlighted Content offered in Blended Mode (Link Provided)

Text Book:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor N.D	Business Law	Sultan Chand & sons	Seventh Revised Edition 2020

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	Third Revised Edition 2015
2	P C Tulsian and Bharat Tulsian	Business Law	Tata McGraw-Hill	Third Revised Edition 2017

Pedagogy:

Powerpoint presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brainstorming, Activity, Case Study

Course Designers:

1. Dr. B.Thulasi Priya, Department of Commerce
2. Dr. S.Sujatha, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21C09	BUSINESS FINANCE	CORE	86	4	-	4

Preamble
- To Understand the Concepts of Business Finance and their Applications for Managerial Decision Making.
- To analyse the short term and long term decision making techniques
- To examine the various determinants of dividends

Prerequisite
- No prerequisite required

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the concepts and approaches in finance	K1
CLO2	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	K2
CLO3	Analyse the techniques required to select the feasible financial requirements of a Business Concern	K3
CLO4	Apply the concepts and tools of the financial decisionsfor adequate returns to the shareholders	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M

S- Strong; M-Medium; L-Low

BUSINESS FINANCE – CM21CO9 (86 HRS)

Syllabus

Unit I (17 Hrs)

Business Finance – Meaning and Definition – ***Approaches to Finance Function – Fixed and variable objectives of Financial Management*** – Scope – Financial Decisions. Sources of

Finance. Financial Planning – Objectives – Characteristics – ***Steps in financial planning –
Estimation of Long Term and Short-Term Financial Needs – Limitations of Financial
Planning.*** Time Value of money – Practical Applications of Time Value Techniques.

Unit II   (17 Hrs)

Capital Budgeting **–** Meaning – Need–***Importance – Kinds and Process of Capital
Budgeting***– Methods of Capital Budgeting (Traditional and Modern methods only). Cost of Capital –
Meaning – ***Significance – Classification of Cost***–Computation of Cost of Capital: Cost of Debt,
Preference, Equity, Retained Earnings and Weighted average Cost of Capital.

Unit III   (17 Hrs)

Capital Structure – Introduction – Importance – Factors Determining the Capital
Structure***Theories of Capital Structure: Net Income Approach- Net Operating Income
Approach-Traditional Approach and Modigliani and Miller Approach***. Leverage – Meaning
– Types of Leverage – Impacts of Financial Leverage - Significance and Limitations.

Unit IV   (18 Hrs)

Capitalisation – Concept – Need- Theories of Capitalisation – ***Fair capitalization – Over
Capitalization – Under Capitalization – Watered Stock – Over Trading and Under Trading.**
*****Working Capital Management – Meaning – Classification- ***Importance- Factors Determining the
Working Capital Requirements*** – Management of Working Capital – Methods of Estimating
Working Capital Requirements.

Unit V   (17 Hrs)

Receivables Management – Forming of credit policy. Inventory Management – Tools and
Techniques. Dividend Policy – Determinants of Dividend Policy – ***Types of Dividend Policy –
Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance***and
Irrelevance.

*Distribution of marks: Theory 40 % Problems 60 %
*Highlighted Content offered in Blended Mode (Link Provided)

Text Book

Sl.No.	Author name	Title of the book	Publisher	Year & Edition
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018

Reference Books

S. No.	Author name	Title of the book	Publisher	Year & Edition
1	Ravi. M. Kishore	Financial Management -	Taxmann Publications	2017 Edition

		Problems and Solutions	Pvt Ltd	
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	15th Edition 2019
4	Alan C. Shapiro Peter Moles	International Financial Management	Wiley	2016 Edition

Pedagogy

- Lecture, Group Discussion, Case study, Role playing, Activity based learning

Course Designers:

1. Dr. D. Vijayalakshmi, Department of Commerce
2. Dr. B. Thulasipriya, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21A03	**HUMAN RESOURCE MANAGEMENT**	**ALLIED**	**71**	**4**	**-**	**5**

Preamble

➢ To emphasize the skill, knowledge, ability and ethics required for the work force to work efficiently.

Prerequisite

- No Basic Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic concepts of human resource management, framework, analysis, evaluation, performance appraisal and placement induction play a key role in effective business administration.	K1
CLO2	Interpret the elements relate to various aspects of HRM, such as recruitment, placement, evaluation, compensation and employee welfare.	K2
CLO3	Identify the importance of HRM and organizational outcomes, recruitment, appraisal and stress management system to outline the practical situations.	K3
CLO4	Analyze the issues, strategies and welfare, performance, induction and incentives to develop manpower resources for effective human resource.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

HUMAN RESOURCE MANAGEMENT- BP21A03 (71 HRS)

Syllabus

Unit I   **(14hrs)**

Human Resource Management - Introduction - Characteristics - scope of HRM-Objectives -System approach to HRM- Importance and Functions of HRM - Qualities of human resource manager – Role of human resource manager. Human Resource Planning – Concept – Objective- Need and Importance – Process – Levels – Problems- Guidelines for effective human resource planning.

Unit II   **(14hrs)**

Job analysis-introduction, objectives - Significance– Process – techniques – Job description – Job specification – Role analysis. Job Design – Concept – Approaches - Methods. Recruitment: Introduction – Process – Policy - Sources of Recruitment – Techniques – Recruitment practices in India. Selection – Introduction – Steps – Testing and Competency Mapping.

Unit III   **(14hrs)**

Placement and Induction-Concept of placement and induction – objectives – advantages- Induction in Indian industries – Contents – Steps to make induction effective. Employee Training – Concept –Need –Importance- Types –Objective –Design – Methods –Evaluating training effectiveness. Career Planning and Development – Meaning –Objective – Process – Advantages – Limitations – Making career planning successful – Career Development. * Case Studies.

Unit IV   **(15hrs)**

Performance Appraisal– Concept – Objective – Importance – Process – Problems – Essentials – Methods – Performance appraisal through MBO – 360 degree appraisal techniques- Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations – Essentials

– Methods. Incentive Compensation – Meaning – Essentials – Types – wages incentives in India. * Case Studies

Unit V   **(14hrs)**

Employee Welfare- Meaning –Significance – Agencies – Types –Statutory provisions for employee welfare. Social Security – Concept –Scope – The workmen's compensation – State insurance – Provident fund – Maternity benefit – Payment of Gratuity – Group life insurance. Job Satisfaction – Concept – Measurement – Determinants. Quality of work life – Concept –Measure – Dimension – Principles. Management of Stress – Concept – Sources – Consequences – Coping with stress – Methods of stress management.

Text Book

S.No	Author Name	Book Name	Publisher	Year and Edition
1	Gupta C.B	Human Resource Management	Sultan Chand & Sons	16th Edition 2017

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1	Dwivedi R.S	Human Resource Management	Vikas Pub House – Noida	6th Edition 2009
2	Gary Dessler	Human Resource Management	Prentice Hall Of India	16h Edition 2020
3	Rao V.S.P	Human Resource Management	Excel Books	4 th Edition 2020

Pedagogy

➢ Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience

   Discussion, Brain storming, Activity, Case Study

Course Designers:

1. Dr.Nithya Ramadass
2. Dr.R.Eswari

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21A04	**BANKING THEORY LAW AND PRACTICE**	**ALLIED**	71	4	-	5

Preamble

- ❖ To understand the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.
- ❖ To provide exposure to the students with the latest developments in the banking field
- ❖ To acquire specialized knowledge of law and practice relating to Banking

Prerequisite

- • Basic Knowledge in Banking

Course Learning Outcomes

On the successful completion of the course, students will be able to prepare and present information regarding banking and technologies used

CLO Number	CLO Statement	Knowledge Level
CLO1	Define and Relate the conceptual framework of banking, central banking, cheques, Loans and advances and E-banking.	K1
CLO2	Classify and Explain the types of banks, deposit, cheques, E-banking services, loans and advances	K2
CLO3	Identify the functions of banks, Central bank, cheques ,lending policies and procedures, e-banking application	K3
CLO4	Analyse the various roles of commercial banks, central bank, negotiable instruments, cheques and e-banking/mobile banking	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

BANKING THEORY LAWAND PRACTICE- BP21A04 (71 HRS)

Unit I   **(15 Hrs)**

Banking-Meaning and Definition- Classification of Banks-Functions of Commercial Banks- Regional Rural banks – Concessions –Progress. Credit Creation – meaning – technique - limitation- Nationalization and Privatizations of banks in India-Role of banks in Money Market and Economic Development.

Unit II   **(14 Hrs)**

Central Banking – Meaning –Nature - Functions of Central Bank. Definition of banker and customer – General relationship - Rights and obligations of a banker - Ombudsman Scheme– General Precautions for opening accounts – KYC Norms-Types of deposit accounts - Negotiable Instruments Act – Definition and types. Endorsement – meaning, definition and kinds.

Unit III   **(14   Hrs)**

Cheques- Crossing of cheques –types – payment of cheques – precautions by paying bankers– statutory protection of the paying banker – collection of cheques – legal status – conversion – RBI instruction to banks. Truncated cheque and Electronic cheque.

Unit IV   **(14 Hrs)**

Loans and advances- Principles of sound lending- style of credit -types of loans– Modes of creating charge - Lien, mortgage, pledge and hypothecation- General principles of secured advances–Advances against goods and advances against document of title to goods

Unit V   **(14 Hrs)**

E –banking- Electronic delivery channels – Facets of E-banking – E-banking transactions – Mobile Banking –Need and importance of Mobile banking- Key benefits of Mobile Banking applications- Inter-bank mobile payment (IMPS) – virtual currency – Models of E-banking – Advantages – Constraints – Security measures –Electronic payment system– NEFT, RTGS, SWIFT, WIRE

Text Book:

S. No.	Authors	Title	Publishers	Year of Publication
1.	Varshney. P. N and Sundharam K.P.M.	Banking Theory Law and Practice	Sultan Chand & sons	20th Revised 2014

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr. S. Gurusamy	Banking Theory, Law and Practice	Vijay Nicole Imprints(p) Ltd	4th Edition 2017
2	E.Gordan and K.Natarajan	Banking Theory, Law and Practice	Himalaya publishing house	26th Revised 2017
3.	Kandasami. K.P Natarajan S. & Parameswaran	Banking Law and Practices	S Chand & Company	4th Revised 2010

Pedagogy

➢ Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Course Designers:

1. Dr.C.Essakiammal
2. Mrs.Prem Grace

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21CP4	COMPUTER APPLICATION PRACTICAL IV- VISUAL BASIC.NET	CORE PRACTICAL	-	3	42	2

Preamble

• To enhance practical knowledge in Visual Basic.Net.

Course Learning Outcomes

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

LO Number	CLO Statement	Knowledge Level
CLO1	Relate the VB.Net controls and their applications	K1
CLO2	Demonstrate VB applications with full functionality and a graphical user interface using data controls.	K2
CLO3	Construct the database to develop VB projects.	K3
CLO4	Examine database access utilizing Visual Basic ADO control and components such as data environment designer and data grid view.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Computer Applications Practical IV-Visual Basic.net - BP21CP4(42 HRS)

1. Write a program to generate prime numbers.
2. Write a program for calculator using VB.Net
3. Write a VB.Net application to calculate Simple Interest
4. Write a VB.Net application to implement the font style properties like changing the font color, font size, bold, italic and underline formatting options using check box and text box.
5. Write a VB.Net program to implement For….Next loop for displaying only even numbers from n given numbers
6. Write a VB.Net program to implement do … while loop for validating the age of vote for given number of persons
7. Write a VB.Net program to implement Menu Editor for displaying different types of shapes and its formulas
8. Write a VB.Net program to implement String Functions
9. Write a VB.net program to display the given date with different format
10. Create an Electricity Bill using VB.Net
11. Create a Student database with following fields (Table Name: student_details):

    Regno   varchar (7) primary key
    Studname   varchar (20)
    Gender   varchar (6)
    Dept   varchar (15)
    Address   varchar (40)

Insert few records into student_details table using VB.Net application and update student detail based on Regno

12. Create new form andshow complete student records using DataGridView and delete student record based on the *student register number* (display DataGridView with updated records)

Pedagogy

- Lecture, Demo in System

Course Designers:

1. Mrs.M. Prem Grace
2. Dr.ANithya

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
NM21DTG	**DESIGN THINKING**	Theory	26	2	-	2

Preamble:

1. To expose the students to the concept of design thinking as a tool for innovation
2. To facilitate them in analysing the design process in individual and business decisions
3. To impart the design thinking skills

Course Learning Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	Understand the concepts of Design thinking and its application in varied business settings	K1
CLO 2	Describe the principles, basis of design thinking and its stages	K2
CLO 3	Apply design thinking process in problem solving	K3
CLO 4	Analyze the best practices of design thinking and impart them in business and individual day to day operations.	K4

Mapping with Programme Outcomes

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
CLO 1	S	M	M	S	S
CLO 2	M	S	S	M	M
CLO 3	S	S	S	M	S
CLO 4	S	S	S	S	S

S-Strong; M-Medium; L-Low

DESIGN THINKING -NM21DTG (26 HRS)

Syllabus

UNIT – 1 (5 Hours)

Design Thinking Overview: ***Introduction to Design Thinking*** and Design Research Strategies -***Design Thinking Skills***

UNIT – II (5 Hours)

Design Thinking Mindset - ***Principles of Design Thinking - Basis for design thinking*** - ***Design Thinking Hats*** - Design thinking team

UNIT – III (5 Hours)

Empathize - definition - Listen & Empathize with the Customers and / or Users - Tools and Techniques

UNIT – IV (5 Hours)

Define - Definition - Defining the Problem - Tools and Techniques - Journey mapping and ***Ideate*** - definition - Ideation techniques

UNIT – V (6 Hours)

Prototype - Definition - Prototype Alternate Solutions - ***Test the Solutions*** - Visualization - Story Telling - Cautions and Pitfalls - Best Practices(*Seminar - Internal evaluation only)

Design Thinking – Finishing SchoolAssessment pattern
CA – 100 marksCIA I

Section A	(3/5) x 5 marks	15 marks
Section B	(1/2) x 10 marks	10 marks
	Total	**25 Marks**

CIA II

Section A	(3/5) x 5 marks	15 marks
Section B	(1/2) x 10 marks	10 marks
	Total	**25 Marks**

Project – 50 marks

Stage	**Marks**
Stage 1 – Empathize	10
Stage 2 – Define	10
Stage 3 – Ideate	10
Stage 4 – Prototype	10
Stage 5 – Test	10
Total	**50 Marks**

INTERNAL COMPONENT MARKS

CA I	25
CA II	25
Project	50
TOTAL	**100**

Blended Learning Links

UNIT	TOPICS	LINK
UNIT I	Introduction to Design Thinking	https://www.digimat.in/nptel/courses/video/109104109/L01.html
	Design Thinking skills	https://www.youtube.com/watch?v=b-9Id-Jt_PI
UNIT II	Principles & Basis of Design Thinking	https://youtu.be/6-NRiom8K9Y
	Design Thinking hats	https://www.youtube.com/watch?v=bc-BvFQDmmk
UNIT III	Empathize	http://acl.digimat.in/nptel/courses/video/109104109/L02.html http://acl.digimat.in/nptel/courses/video/109104109/L03.html https://youtu.be/ls2mqHs02B0
UNIT IV	Define	http://acl.digimat.in/nptel/courses/video/109104109/L04.html https://youtu.be/veixQsRnZZUhttps://youtu.be/6-bDSKZJEAM
	Ideate	http://acl.digimat.in/nptel/courses/video/109104109/L11.html http://acl.digimat.in/nptel/courses/video/109104109/L12.html http://acl.digimat.in/nptel/courses/video/109104109/L13.html
UNIT V	Prototype	http://acl.digimat.in/nptel/courses/video/109104109/L15.html
	Testing	http://acl.digimat.in/nptel/courses/video/109104109/L16.html http://acl.digimat.in/nptel/courses/video/109104109/L17.html http://acl.digimat.in/nptel/courses/video/109104109/L18.html http://acl.digimat.in/nptel/courses/video/109104109/L19.html

JOB ORIENTED COURSE

Course number	Course name	Category	L	T	P
JOB18TA	**TALLY**	**JOC**	**60**	**-**	**-**

Objective

➢ This course helps the students to impart accounting software knowledge

➢ To make self sufficient with professional skills

TALLY ACE Course Syllabus – Overview - The basic concepts of Tally, primarily the 'Company creation, Fundamentals of accounting, Inventory management, Receivables and Payables management, TDS, concepts of GST and GST related transactions for supply of goods and services to generation of Financial reports.

CHAPTER WISE DETAILS		
No.	Title	Description
1	01-ACE-01-Fundamentals of	Fundamentals of accounting. Accounting terms, concepts and principles, Types of accounts, Golden rules of accounting, Recording business

		CHAPTER WISE DETAILS
No.	Title	Description
	Accounting	transactions, Subsidiary Books & Control Accounts, Financial Statements.
2	01-ACE-02-Maintaining Chart of Accounts	Getting started with Tally, company creation, selecting and altering of the company. Also includes company features and configurations (F11: Company Features and F12: Configurations), Chart of Accounts such as, Ledger creation, Altering and displaying ledgers, Group creation, Altering and displaying groups, and Deletion of groups and ledgers.
3	01-ACE-03-Maintaining Stock Keeping Units	Creation of inventory masters such as stock groups, units of measure, stock item, godown, providing opening balance for stock item, stock category and inventory reports.
4	01-ACE-04-Recording Day to day transactions	How to record transactions such as Receipt, Contra, Payment, Purchase, Sales, Debit Note, Credit Note, and Journal Vouchers with the practical scenarios.
5	01-ACE-05-Accounts Receivable and Payable	Fundamentals and concepts of outstanding management, enabling Bill-wise, practical business scenarios on the given references such as, New Reference, Against Reference, Advance Reference, On account Reference with illustrations and Stock Category Report.
6	01-ACE-06-MIS Reports	All MIS reports in Tally which are ,Trail Balance, Balance Sheet, Profit and Loss account, Cash Flow Statement, Ratio Analysis, Daybook, Receipts and payments , purchase and sales register etc.
7	01-ACE-07-Getting Started with GST	Introduction to Goods and Services Tax. Enabling GST in Tally, Transfer of ITC credit, Supply of Goods and Services, Inclusive of GST transactions, Hierarchy of Applying Tax Rate Details in Tally, Tax payment and GST reports.
8	01-ACE-08-Recording vouchers with TDS	Introduction to Tax Deducted at Source. Basic concepts of TDS and enabling in Tally, Hierarchy of Applying Tax Rate Details in Tally, Booking expenses in journal and in purchase voucher and TDS reports.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21A05	BUSINESS ACCOUNTS	ALLIED	86	4	-	5

Preamble

➢ To impart the knowledge of basic Accounting methods
➢ To enhance the students knowledge on treatment of accounts practically
➢ To gain few aspects on the terms of cost accounting and calculation of the labour cost.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Examine the system of accounting& the rules for double entry.	K1
CLO2	Interpret the knowledge of Various books & various methods of depreciations.	K2
CLO3	Analyse the accuracy of profit & loss, balance sheet.	K4
CLO4	Practice preparation of cost sheet and its various methods	K3

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	M	M	L	S	M
CLO3	S	L	S	M	M
CLO4	S	S	M	S	M

Syllabus

BUSINESS ACCOUNTS –BP21A05 (86 HRS)

UNIT I (DL hrs=18)

Accounting definition and function – Accounting conventions, concepts and systems of accounting – Rules for double entry system of book-keeping – Preparation of journal and ledger accounts-Trial balance.

UNIT II (DL hrs=17)

Subsidiary books – Purchase book – Sales book – Purchase return book – Sales return book – Cash book – Single, Double, Three column and Petty cash book.

UNIT III (DL hrs=17)

Final accounts – Manufacturing, trading, Profit and loss accounts and Balance sheet with simple adjustments.

UNIT IV (DL hrs=17)

Depreciation - Methods of depreciation – Straight line method and diminishing balance method – Cost accounting – Elements of costing – (types of costing) – Preparation of simple cost sheet.

UNIT V (DL hrs=17)

Pricing of material issues – FIFO, LIFO, Simple and Weighted average methods – labour cost accounting –types of labour-labour cost-control over labour cost- labour turnover: separation, flux, replacement methods.

Distribution of marks – theory 40% problems 60%

Text book:

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jain S.P &Narang K.L	Principles of Accountancy	Kalyani Publications	Fourth edition 2009
2.	Jain S.P &Narang K.L	Cost Accountancy	Kalyani Publications	Reprint 2006

Books for Reference:

S. No	Author Name	Book Name	Publisher	Year and edition
1.	Grewal T.S	Introduction to Accountancy	Sultan Chand & Sons	Second edition 2007
2.	Iyengar S.P	Principles of cost Accountancy	Sultan Chand & Sons	Third edition Reprint 2006

Pedagogy

> ➢ Lecture through power point presentations and board, Discussion, Assignment, Practice Problems, Quiz, and Seminar.

Course Designers:

1. Dr.A.Meenakshi
2. Dr.S.Nithyasumathi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21C10	**RESEARCH METHODOLOGY**	**THEORY**	**73**	**2**	**-**	**5**

Preamble

- To understand the basics of Business Research

- To equip students with principles of quantitative and qualitative research.

- To acquaint about the fundamentals of research methods and statistical techniques

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define and describe the various conceptual knowledge associated with the research framework.	K1
CLO2	Outline the research problem, sampling design and scale techniques to be used for the analysis and interpretation.	K2
CLO3	Apply the interpretation techniques on the research problems using various statistical tools	K3
CLO4	Analyse the research process by identifying the appropriate sampling design and make inferences on the research problem using research techniques and list the report of the research	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	L

S- Strong; M-Medium; L-Low

RESEARCH METHODOLOGY- BP21C10 (73 Hrs)

UNIT I (14 Hrs)

Introduction to Business Research: Definition – Objectives of Research-***Types of Research*** – Significance of research- ***Process of Research*** – Criteria of good research-Research Problem-Selecting the Problem-Necessity of defining the problem-***Technique involved in defining a problem***

UNIT II (15 Hrs)

Research Design: Meaning-Need for Research Design-Features of a good design-***Types of research designs***- *Sampling Design*: Steps in Sampling design- ***Criteria of selecting a sampling procedure***- Characteristics of a good sample design- Types of sample design- ***Sample size and its determination***

UNIT III (15 Hrs)

Measurement scales: Nominal scale-Ordinal scale-Interval scale-Ratio scale-Scaling technique: ***Likert type scale***- Methods of data collection: ***Primary and secondary data***- Sources: ***Observation, Interview***, Questionnaire, Schedules - Internet sources-Data base- other methods. Data Processing: Fieldwork validation – Data Editing – Coding – ***Classification and Tabulation of Data*.**

UNIT IV (15 Hrs)

Statistical Techniques:-Frequencies – ***Descriptive*** – Cross tab –Multiple Response - ***Chi-square test*** – Compare Mean**:** one sample t-test, Independent sample t-test, One-way ANOVA, ***Correlation analysis*** – (includes simple problems)

UNIT V (14 Hrs)

Interpretation and Report writing: Technique of interpretation-Precautions in interpretation- ***Significance of Report writing***-Layout of the Research report-***Types of reports***-Mechanics of writing research report-***Precautions for writing research report*.**

*Distribution of marks: Theory 80 % Problems 20 %

*Highlighted Content offered in Blended Mode (Link Provided)

Text Book:

S.No	Author Name	Book Name	Publisher	Year and Edition
1	C.R.Kothari	Reasearch methodology Methods and Techniques	New Age International Publishers	Second Revised Edition,2019
2	C.Murthy	Research Methodology	Vrinda publication	Reprint2013

Books for Reference:

S.No	Author Name	Book Name	Publisher	Year and Edition
1	Uma Sekaran and Roger Bougie	Research Methods for Business	Wiley	7th Edition,2016
2	Donal.R.Cooper	Business Research Methods	TataMcGraw Hill	12th Edition,2018
3	Gupta S.P	Statistical Methods	Sultan Chand &Sons	46th Edition,2021

Pedagogy

- Lecture, PPT Presentation, Quiz, Group Discussion, Seminar, Think, Pair and Share, One Minute Paper, Chain Notes, Pro-Con Grids, Quescussion, Assignment

Course Designers:

1. Dr.Nithya Ramdass
2. Mrs.R.Sangeetha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21C11	**MANAGEMENT ACCOUNTING**	**THEORY**	73	2	-	5

Preamble

➢ To provide the fundamental knowledge and techniques in Management Accounting
➢ To apply the tools and techniques used to plan, control and make decisions
➢ To learn the Budgetary control procedures, reporting of organizational performance and calculation of variances

- Basic Knowledge in Financial Statements

Course Learning Outcomes

On the successful completion of the course, students will be able to prepare and present information for management decision making and control process

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the fundamental concept of management accounting and its objectives in facilitating decision making	**K1**
CLO2	Understand the different types of activity-based management tools through the preparation of estimates.	**K2**
CLO3	Analyze cost-volume-profit techniques using relevant costing and benefits to determine optimal managerial decisions.	**K3**
CLO4	Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.	**K4**

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M

S- Strong; M-Medium; L-Low **Syllabus**

MANAGEMENT ACCOUNTING –CM21C11

Unit I (15 Hrs)

Management Accounting- Meaning, ***Objectives & Scope – Need*** and Significance -***Relationship between Management Accounting, Cost Accounting & Financial Accounting**. **Financial Statement and the importance*-**Tools for Analysis and Interpretation- Common Size Statements, Comparative statement and Trend Analysis

Unit II (15 Hrs)

***Ratio Analysis - Significance of Ratios - Uses and Limitations of Ratios –**

Classification of Ratios* -Analysis of Short Term Financial Position - Analysis of Long Term Financial Position -Profitability Ratios– Leverage Ratios.

Unit III (14 Hrs)

*Fund Flow Analysis: Meaning and Concept of Funds and Flow of Funds- Difference between Fund Flow Statement, Income Statement and Balance Sheet- Uses, Importance and Limitations of Fund Flow Statement * - Statement / Schedule of Changes in Working Capital- Funds from Operation -Statement of Sources and Application of Funds. ***Cash Flow Analysis: Meaning- Classification of Cash Flows - Comparison between Fund Flow and Cash Flow Statement – Uses, Importance and Limitations of Cash Flow Statement**-*Preparation of Cash Flow Statement Using Direct and Indirect methods -Accounting Standard AS 3

Unit IV (15 Hrs)

Budgeting and Budgetary Control Definition, Importance, Essentials and Classification of Budgets- Preparation of Cash Budget, Sales Budget, Production Budget, Direct Labour Budget, Purchase Budget, Material Budget, Overhead Budgets– Flexible Budget -Master Budget-***Budgetary control – Steps in Budgetary Control– Zero Base Budgeting*.**

Unit V (14 Hrs)

Marginal Costing–Cost-Volume-Profit Analysis and Break-Even Analysis, Managerial Applications of Marginal Costing including transfer pricing- Significance and limitations of Marginal Costing.***Standard Costing-Meaning, suitability as a management tool-limitation-Variance Analysi**s*-Material and Labour Variances only

Distribution of Marks - Theory 20% and Problems 80%

*Highlighted Content offered in Blended Mode (Link Provided)

Text Book :

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers	Reprinted 2017, IV edition

Books for Reference:

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Jain and Narang	Cost and Management Accounting	Kalyani Publishers	2013, 21st Edition
2	Dr. Maheswari S.N & Dr.S.N.Mittal	Management Accounting	Sultan Chand and Sons	2020, Reprint
3	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications	2013, VIII Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers

1. Dr. G. Kavitha – Department of Commerce
2. Dr. G.Indrani - Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21C12	DIRECT TAXATION	THEORY	88	2	-	4

Preamble

- To gain expert Knowledge of the provisions of Income tax Act under different heads of incomes.

No prerequisite Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic principles of the Income Tax Act	K1
CLO2	Understand the assessment procedure of different heads of incomes	K2
CLO3	Apply the various procedures for submission of income tax return	K3
CLO4	Analyse the taxable income of an assessee	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M

 S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

 Basic Concepts - Assessment Year, Previous Year, Person, Assessee, Types of Assessee, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes, Incomes which do not form part of Total Income, Tax Rates, Difference between exemption and deduction, ***Capital and Revenue – Receipts, Expenditure, Losses***, - Problems on distinguishing between agricultural and non-agricultural income, capital and revenue- Residential Status and Incidence of Tax - Relationship between residential status and incidence of tax – Simple problems.

Unit II (18 Hrs)

 Income under the head 'Salaries'**: *Income under the head 'Salaries': Meaning, Basis of charge, Forms of Salary***, Allowances, Perquisites, Provident Fund,

Permissible deductions under section 16, Retirement benefits – *Death-cum-retirement Gratuity*, Leave Salary, Pension, Commuted pension.

Unit III (18 Hrs)

Income under the head 'Income from House property': *Definition of House Property, Basis of charge, Annual Value, Deductions out of annual value*, Income from let-out house property, income from self-occupied house property, unrealized rent, vacancy allowance, interest on loan, pre-construction interest, arrears of rent. *Profits and Gains of Business or Profession - Meaning of Business or Profession* - Computation of Profits and Gains of Business or Profession of Individual - Expenses Expressly Allowed –Expense Expressly Disallowed.

Unit IV (17 Hrs)

Income from Capital Gains - *Computation of Capital Gains* - Income from Other Sources - Computation of Income from Other Sources.

Unit V (17 Hrs)

Permissible deductions from gross total income : *Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U* – Set off and Carry Forward Set off losses - Computation of total income and tax liability- Assessment of Individuals. Introduction to e-Filing, Penalties, prosecution and appeals.

Distribution of Marks - Theory 20% and Problems 80%

*Highlighted Content offered in Blended Mode (Link Provided)

Text Book

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gaur V.P. and Narang D.B	Income Tax and Practice	Kalyani Publishers	Current Edition

Reference Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dinkar Pagare	Income Tax and Practice	Sultan Chand & Sons	Current Edition
2	Mehrothra	Income Tax and Practice	Sultan Chand & Sons	Current Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers

1. Dr. B. Thulasipriya– Department of Commerce
2. Dr. S. Sujatha - Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21E01	AUDITING	THEORY	73	2	-	5

Preamble

➢ Introduce the basic concepts of auditing, with the emphasis on the external and internal auditing contexts
➢ To gain a fair working knowledge in the areas of internal check in practice in various organizations
➢ To ensure a complete understanding of the importance of vouching of Financial Statements

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic auditing principles, concepts, planning an audit and due diligence.	**K1**
CLO2	Illustrate the steps required to perform Internal control and Internal check, Vouching and Verification and Valuation of Assets and Liabilities.	**K2**
CLO3	Develop knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds.	**K3**
CLO4	Analyze the auditing procedures relating to company audit and audit report, EDP in auditing process.	**K4**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	L	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S-Strong; M-Medium; L-Low

AUDITING-BP21E01 (73 Hrs)

Unit I (15 Hrs)

Definition- General Objectives of Auditing - ***Advantages and Limitations of Auditing** - Auditing and Investigation - Qualification of an Auditor – ***Auditors Vis-a Vis Errors and Frauds**. Various types of audit -Continuous audit - Final Audit – ***interim audit - Balance Sheet audit** - Merits and Demerits.

Unit II (15 Hrs)

Auditing in EDP Environment - Audit procedure - ***Planning of Audit** - Audit program e-Audit Note book - ***Audit Working Papers** - Internal Control - Internal Check. Internal Check as regards cash, wages, sales etc.,- ***Position of External Auditors as to Internal Auditor.**

Unit III (14 Hrs)

Vouching–***Vouching of Cash transactions**-Trading transactions-***Impersonal ledger**.

Unit IV (15 Hrs)

   *Verification and Valuation of Assets and Liabilities – Land & Buildings, Plant & Machinery, patents & Trademarks, Furniture, Investments, Stock ,Bills Receivable, Cash. ***Auditors' position & duty regarding Reserves and provisions-Depreciation**

Unit V (14Hrs)

   Company Audit **- *Audit of Share capital and Share Transfer** - Appointment and Removal of Auditors – Rights and Duties of Company Auditors – liabilities – Audit Report - ***Qualities of audit report.**

* Highlighted Content offered in Blended Mode (Link Provided)

TextBook

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dinkar Pagare	Principles and Practice of Auditing	Sultan Chand & Sons, New Delhi	Edition13th,2020

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Tandon.B.N, Sudharsanam and Sundarabahu.	A Hand Book of Practical Auditing	S.Chand & Company Ltd.	Edition,2016
2.	Kumar, Pardeep Sachdeva, Baldev Singh, Jagwant	Auditing Theory And Practice	Kalyani Publishers	Edition.,13th, 2014

Pedagogy

- Lecture, PPT presentation , Quiz, Group Discussion, Seminar, Think, pair and share, Assignment, Case study

Course Designers:

1. Dr.Nithya Ramadass
2. Dr.R.Eswari

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21E02	COMPANY LAW	THEORY	73	2	-	5

To enable the students

- To understand the legal procedures &practices in concern.
- To comprehend decisions, based upon the company laws.
- To enhance the knowledge in the share market.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the stringent provisions relating to the company promoters and company management	K1
CLO2	Understand the provisions relating to the form and contents of a prospectus, maintenance of accounts by companies, allotment and transfer of shares in accordance with the SEBI guidelines	K2
CLO3	Examine the various meetings held and the legal procedures of meetings, incorporation of companies and misstatement	K3
CLO4	Discuss the role of board of directors, association of articles, memorandum and company meeting	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S-Strong; M-Medium; L-Low

COMPANY LAW-BP21E02 (73 Hrs)

UNIT I   **(15Hrs)**

Company – Definition & Features - ***Distinction between Company and Partnership** – Kinds of Companies – Difference between Private and Public Company – Incorporation of a Company – ***Documents to be filed** – Memorandum of Association – ***Doctrine of Ultravires.**

UNIT II   **(15 Hrs)**

Articles of Association **– *Doctrine of Constructive Notice & Indoor Management** – Alteration of Article – ***Prospectus** – **Contents** – Misstatements – Liability for Misstatements – ***Certificate of Commencement of Business.**

UNIT III   **(15 Hrs)**

Shares – ***Debentures** – Allotment – Valid Allotment – Irregular Allotment – ***Transfer and Transmission of Shares** – ***SEBI Guidelines**- Membership of Company.

UNIT IV
(14Hrs)

Company Management – ***Board of Directors – *Appointment** – Qualifications – Powers – ***Duties** – **Liabilities** – Managing Director & Manager – Managerial Remuneration – ***company Secretary** – Appointment, Qualification, ***Powers and Duties.**

UNIT V   **(14Hrs)**

Company Meetings – ***Kinds** – ***Statutory Meeting**, Annual General Meeting – Extraordinary General Meeting – Board Meeting - Resolutions, Minutes, Quorum and Proxy – Winding up – Modes. ***Corporate Governance in Indian Scenario** – **need – importance** – ***Clause 49(listing requirements)**

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1	Gogna P.P.S	A Textbook of Company Law	Sultan Chand & Sons,	2016, Revised

			New Delhi	Edition
2	Kapoor N.D	Company Law and Secretarial Practice	Sultan Chand & Sons, New Delhi	2020, Revised Edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Bahi J.C	Secretarial Practice in India practices	N.M.Tripathi(p) Ltd	11th edition 2007
2.	Kapoor N.D	Elements Of Company Law	Sultan Chand & Company Ltd, New Delhi	2019,Revisied Edition

Pedagogy

➢ Lecture, Assignment, Group Discussion, Power Point Presentation and Seminar

Course Designers:

1. Dr.R. Eswari
2. Mrs. R. Sangeetha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21E03	**PERFORMANCE MANAGEMENT**	**THEORY**	73	2	-	5

Preamble

➢ To provide an in depth study of the both financial and non-financial performance measures in management and the difficulties in assessing performance in divisionalized businesses

Prerequisite

➢ No prerequisite Knowledge required

Course Learning Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the applications of modern techniques of costing in industrial settings	K1
CLO2	Illustrate how a business should be managed and controlled and how information systems can be used to facilitate this	K2
CLO3	Examine the problems surrounding scarce resource, pricing and make or buy decisions.	K3
CLO4	Apply how scarce resource and pricing relates to the assessment of performance	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

ABC, Calculate costs per driver and per unit using ABC, Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours. *Target costing* - Derive a target cost in manufacturing and service industries; Explain the difficulties of using target costing in service industries; *Suggest how a target cost gap might be closed. Life cycle costing* - *Identify the costs involved at different stages of the life-cycle*; Derive a life cycle cost in manufacturing and service industries; Identify the benefits of life cycle costing.

Unit II   **(15 Hrs)**

Specialist Management Accounting Techniques – Throughput accounting - Discuss and apply thetheory of constraints, Calculate and interpret a throughput accounting ratio (TPAR), Suggest how a TPAR could be improved, *Apply throughput accounting to a multi-product decision-making problem*. Environmental accounting - Discuss the issues business face in the management of environmental costs; *describe the different methods a business may use to account for its environmental costs*.

Unit III   **(15 Hrs)**

Decision Making Techniques – Relevant cost analysis - *Cost volume profit analysis* – Limiting Factors Pricing decisions - *Make-or- buy and other short-term decisions* - Dealing with risk and uncertainty in decision making.

Unit IV   **(15 Hrs)**

Budgeting and Control: Budgetary systems and types of budget - *Quantitative analysis in budgeting Standard costing* - *Material mix and yield variances* - *Sales mix and quantity variances* - Planning and operational variances

Unit V   **(14 Hrs)**

Performance Measurement and Control Performance management information systems - *Sources of management Information* - *Management reports* - Performance analysis in private sector organizations - *Divisional performance and transfer pricing* - *Performance analysis in not*- for - profit organizations and the public sector - *External considerations* and behavioral aspects

Distribution of Marks: Theory: 20% Problems: 80%

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1	Performance Management(ACCA),- Kaplan Publishing			

Books for References:

S. No	Authors	Title	Publishers	Year of Publication
1	R K Sahu	Performance Management System	Excel Books	2007
2	T V Rao	Performance Management: Toward Organizational Excellence	Sage Publications Pvt Ltd	2nd Edition 2016
3	Prem Chandha	Performance Management: It's About Performing - Not Just Appraising	Laxmi Publication	2003

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers

1. Dr. G. Kavitha– Department of Commerce
2. Dr. B. Thulasipriya – Department of Commerce.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21CP5	COMPUTER APPLICATION PRACTICAL V- STATISTICAL PACKAGE	PRACTICAL	-	-	60	2

Preamble

➢ To impart practical knowledge in PSPP

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic workings of PSPP, and perform basic statistical analyses.	K1
CLO2	Demonstrate a wide range of data management tasks in PSPP application	K2

CLO3	Develop the data sets using PSPP.	K3
CLO4	Build the sampling methods and Analyze the reports using various tests	K4

Mapping with Programme Learning Outcomes

LOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	L	L
CLO3	S	S	M	S	S
CLO4	S	S	S	L	M

S- Strong; M-Medium; L – Low

STATISTICAL PACKAGE BP21CP5 (60 HRS)

1. Levels of measurement of scales
   a. Nominal level
   b. Ordinal level
   c. Scale level
2. Working with missing values.
3. Reliability analysis.
4. Computing frequencies & multiple responses.
5. Creating basic graphs and charts
6. Creating basic descriptive statistics.
7. Chi square analysis.
8. One-way ANOVA and two-way ANOVA.
9. Testing samples using t-test.
10. Non-Parametric tests –Friedman Rank test.
11. Pearson's Correlation and Spearman's Correlation
12. Single and Multiple linear Regression analysis

Pedagogy

Lecture, Demo in System

Course Designers:

1. Dr.A. Meenakshi
2. Dr. J. Rini Mercy

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21SBP2	**PRACTICAL IN R PROGRAMMING**	**PRACTICAL**	-	4	41	3

Preamble

To enable the students to enhance practical knowledge in R Programming

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understanding fundamental programming concepts in r using vectors	**K1**
CLO2	Demonstrate mathematical operations and write Loop constructs in R explore, install, and utilize these packages expands the capabilities of R and allows you to leverage specialized functionality for your analysis.	**K2**
CLO3	Identify different distribution using R and to create plots and graphs	**K3**
CLO4	Analyze the concepts of correlation and various statistical analysis in R hypothesis testing, regression analysis, and ANOVA, enables you to analyze and interpret data accurately	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	M	S	M
CLO3	S	S	S	S	M
CLO4	S	M	L	S	M

S- Strong; M-Medium

Practical in R Programming (45 hrs)

1. R Program to Add Two Vectors and Matrices.
2. Summary statistics: Median, standard deviation and frequency test.
3. Find Sum, Mean and Product of Vector in R Programming
4. R Program to Find Minimum and Maximum
5. R Program to Take Input From User
6. R Program to Sort a Vector
7. R Program to display Multiplication Table
8. Check if a Number is Odd or Even in R Programming
9. Perform linear model and plot the graph.
10. R Program to Find the Factors of a Number.
11. Perform One Sample t Test and plot the graph.
12. Perform One Way ANOVA test and plot bar chart and pie chart.
13. Perform chi-square test and plot histogram.
14. Perform Correlation using R
15. Perform mann-whitney/rank test using R

Pedagogy

- Lecture, Demo in System

Course Designers:

1. Dr.A.Meenakshi
2. Dr.S.Nithyasumathi

ADVANCED LEARNERS COURSE – SELF STUDY

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20AC1	ALC - BUSINESS COMMUNICATION	THEORY			-	5*

Objective

➢ To enhance the student's knowledge with regard to effective communication

➢ To improve letter writing skills & characteristics of good report

➢ To know how media of communication is helpful for the business

BUSINESS COMMUNICATION-BP20AC1

UNIT I

Introduction to Communication – Objectives – Importance – Elements of Communication process – Internal and External Communication – Media of Communication –Electronic media-Barriers to Communication – Principles of Communication- Formal and Informal Communication – Upward, Downward, Lateral and Diagonal Communication – Communication network.

UNIT II

Essentials of Communication: Introduction – Objectives – Media – Types-Barriers. Need, function and kinds of a business letter- Planning Business message- Lay out.

UNIT III

Business Correspondence: Enquiries and Replies-Order and Execution. Circular letter- Sales Letters

UNIT IV

Banking, Insurance and Miscellaneous Correspondence: Banking letters, Insurance letters, Agency correspondence, Import &Export Correspondence, Letter to the Editors and Complaints of Personnel and Public Relations Letters.

UNIT V

Technological Correspondence: Text, E-Mail & Netiquette – Memorandums and Letters – Business Proposal – Report – Resume – Sales Message

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Rajendra Pal & J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & Sons, New Delhi	Reprint 2006, 9th edition

Books for Reference

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jain Omprakash V.K.Biyani	Business Communication	Sultan Chand & Company Ltd, New Delhi	Reprint 2009, 1st edition
2.	Pillai R.S.N. & Bagavathi	Modern Commercial Correspondence	Sultan Chand & Company Ltd, New Delhi	Reprint 2006, 1st edition
3.	Uma Narula	Business Communication practices-Modern trends	Atlantic Publishers and distributors	2006, First edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers:

1. Dr.R. Jayasathya

2 Dr.R.Eswari

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
EC20AC2	OPERATING SYSTEM	THEORY			-	5**

Objective

- To Examine the process involved in installation and configuration of different operating system

- To Demonstrate system recovery methods to manage the security and backup data from the system.

- To Analyse compatibility of operating systems for different computer Applications and software

UNIT I

Fundamental Concepts: What is an OS-Goals of an OS-Operating of an OS- Resource allocation and related functions- User Interface Related Functions, overview of OS: Classes of Operating Systems-OS and to Computer Systems – Batch Processing System– Multi programming Systems –Time Sharing Systems –Real Time Operating Systems- Distributed Operating Systems.

UNIT II

Structure of OS: Operating of an OS- Structure of the Supervisor- Configuring and Installing theSupervisor- Operating Systems with Monolithic Structure – Layered Design – Virtual Machine Operating Systems – Kernel Based Operating Systems- Micro Kernel Based Operating System- Architecture of Window2000.

UNIT III

Memory Management: Memory Allocation of Program- Memory Allocation Preliminaries. Virtual Memory: Virtual Memory Basics- Virtual Memory Using Paging - Demand Paging-Page Replacement Policies-Memory Allocation to a Program-Page Sharing- Unix Virtual memory-Virtual memory in Windows 2000– Virtual memory using segmentation.

UNIT IV

File System: File Systems and IOCS –files and directories –overview of I/O Organizations-Fundamental File Organization. Scheduling: Fundamentals of Scheduling- Long Term Scheduling – Medium and Short Term Scheduling– Real Time Scheduling

UNIT V

Process Management - Concurrency & Synchronization. Deadlocks: Definition- Deadlocks in Resource Allocation- Characterizing Resource Allocation- Characterizing resource Dead Locks. Distributed System: Architecture of Distributed System - Networking operating systems-Distributed operating systems-design issues in distributed operating systems.

Self Study

Text Book:

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Godhole	Operating Systems	Tata MC graw -Hill Publishing Company Ltd.	Current Edition

Books for Reference:

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	OM.Dhamdhere	Operating Systems-A Concept–Based Approach	Tata McGraw-Hill Company Ltd	Current Edition
2.	HM.Deital	Operating Systems	Pearson Education Asia	Current Edition

Course Designers:

1. Mrs.K.Ilavarasi
2. Mrs.R.Lakshmi Priya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM21CS1	**CYBER SECURITY 1**	Theory	30	-	-	Grade

Preamble

This course introduces fundamental concepts of Cyber Security in the digital era. It provides the knowledge of cybercrimes, cyber laws and also the security of digital devices. It helps to do secure digtal transactions and safe usage of social media.

CYBER SECURITY   30 Hrs

Syllabus

Unit I   **(6 Hrs)**

Principles of Cyber security: Introduction to Cyber security - Defining cyberspace - Architecture of cyberspace - Communication and web technology - Internet infrastructure for data transfer and governance - Regulation of cyber space - Concept of Cyber security - Issue and challenges of cyber security.

Unit II   **(6 Hrs)**

Cyber Crime: Introduction to Cybercrime - Classification of Cyber-crimes – Cyber-crime against women and children – Financial frauds - Social engineering attacks – Malware - Zero day and zero click attacks.

Unit III   **(6 Hrs)**

Cyber Law: Cyber Criminals modus-operandi – Reporting of cybercrimes – remedial and mitigation measures – Legal perspective of cybercrime– IT Act 2000 and its amendments – Organization dealing with cybercrimes and cyber security in India.

Unit IV   **(6 Hrs)**

Social Media Security: Introduction to social network – Types of social media – Social media platform – Hashtag – Viral content – Security issues related to social media. – **Cyber Security tools:** N map – Introduction to Nmap – Nmap scan types- Nmap command list.

Digital Transaction: Introduction to digital payments – Components of digital payments – Modes of digital payments – Banking cards – UPI (Unified Payment Interface) – e-Wallets. (Aligned 90% with UGC)

Unit V   **(6 Hrs)**

Digital Devices Security: End point device and Mobile phone security – Password policy – Security patch management – Data backup – Device security policy – Cyber security best practices. Installation and configurtion of Computer Anti-Virus.

Case studies: Illustrations of Financial frauds – Digital Signature. Prepare a checklist for secure net banking

Reference books:

1. Raef Meeuwisse , Cybersecurity For Beginners, Lulu Publishing Services,2nd Edition,2017
2. Scott Augenbaum, The Secret to Cybersecurity-A Simple Plan to Protect Your Family and Business from Cybercrime , Forefront Books Publisher,2019
3. Sumit Belapure and Nina GodBole, Cyber security understanding cyber crimes computer forensics and Legal perspectives, Wiley India Pvt Ltd, 2011
4. Christopher Hadnagy, Social Engineering: The Science of Human Hacking,Wiley Publisher, 2nd Edition,2018
5. Pavan Duggal, Artificial Intelligence, Cybercrimes & Cyberlaw,2018
6. Joe Gray, Practical Social Engineering: A Primer for the Ethical Hacker, 2022 Security in the digital age: social media security threads and vulgarabilities by Henry A. Oliver, Create Space Independence publishing platform.