



**PSGR  
Krishnammal College for Women**



**DEPARTMENT OF BCOM (e-COMMERCE)**

**CHOICE BASED CREDIT SYSTEM &**

**OUTCOME BASED EDUCATION SYLLABUS**

**BACHELOR OF COMMERCE WITH e-COMMERCE**

**2024 – 2027 BATCH**

**(I SEMESTER)**



**Autonomous and Affiliated to Bharathiar University**  
**Reaccredited with A++ grade by NAAC, An ISO 9001: 2015 Certified Institution**  
**Peelamedu, Coimbatore -641004**

### **PROGRAMME LEARNING OUTCOMES (PLOs)**

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

- PLO1** Acquire quality professional education and ethical practices adopted in the field of e-commerce to turn into an outstanding researcher/ teacher/ career woman and a responsible citizen
- PLO2** Impart knowledge through practical exploration of various tools, techniques and methods in e-commerce discipline to become a potential entrepreneur.
- PLO3** Analyze real e-business strategies and apply their specialist knowledge in complex decision making environment
- PLO4** Solve societal and practical issues in relation to e-business over internet to integrate ethical online business process and practices.
- PLO5** Facilitate organizations to integrate online business processes to launch their own e-commerce venture.

### **PROGRAMME SPECIFIC OUTCOME (PSOs)**

At the time of graduation the students will be able to:

- PSO1** Recognize the impact of information and communication technologies, especially of internet in business operations.
- PSO2** Gain a comprehensive understanding of the e-commerce landscape, business models and the technologies related to various businesses.
- PSO3** Promote entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively.



**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED  
CURRICULAR FRAMEWORK (LOCF)  
BACHELOR OF COMMERCE WITH e-COMMERCE  
2024-2027 BATCH & ONWARDS**

Sem	Part	Subject Code	Title of the Paper	Course Type	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I – Tamil Paper I/ Hindi Paper I/ French Paper I	L	4	58	2	3	25	75	100	3
	II	ENG2301A	English Paper I	E	4	58	2	3	25	75	100	3
	III	CM23C01	Core-I Principles of Accounting	CC	5	73	2	3	25	75	100	3
	III	EC24C02	Core-II Fundamentals of e-Commerce	CC	6	88	2	3	25	75	100	4
	III	TH24A07	Allied I-Mathematics for Commerce	GE	5	73	2	3	25	75	100	4
	III	EC24CP1	Computer Application Practical I – Advanced Data Analysis Techniques in Excel	CC	4	60	-	3	15	35	50*	2
	IV	Non Tamil Students										2
		NME23B 1 / NME23A 1	Basic Tamil I/ Advanced Tamil I	AEC	2	28	2	-	100	-	100	
		Students with Tamil as Language										
		NME23ES	Introduction to Entrepreneurship	AEC	2	30	-	-	100	-	100	
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	

L– Language

CC – Core Courses

GE– Generic Elective

AEC – Ability Enhancement Course

\*CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35

E - English

CA – Continuous Assessment

ESE–End Semester Examination

ACC – Additional Credit Course

## **Examination System**

One test for continuous assessment will be conducted on per-determined dates i.e., commencing on the 50<sup>th</sup> day from the date of reopening. The Model exam will be conducted after completing 85<sup>th</sup> working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows **23-24 Batch onwards**

### **CA Question Paper Pattern and distribution of marks UG Language and English**

Section A	5 x 1 (No choice)	:	5 Marks
Section B	4 x 5 (4 out of 6)	:	20 Marks (250 words)
Section C	2 x 10 (2 out of 3)	:	20 Marks (500 words)
<b>Total</b>		:	<b>45 Marks</b>

### **UG & PG- Core and Allied - (First 3 Units)**

#### **CA Question from each unit comprising of**

One question with a weightage of 2 Marks	:	2 x 3 = 6
One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	:	5 x 3 = 15
One question with a weightage of 8 Mark (Internal Choice at the same CLO level)	:	8 x 3 = 24
<b>Total</b>	:	<b>45 Marks</b>

### **End Semester Examination – Question Paper Pattern and Distribution of Marks**

#### **Language and English – UG**

Section A	10 x 1 (10 out of 12)	:	10 Marks
Section B	5 x 5 (5 out of 7)	:	25 Marks (250 words)
Section C	4 x 10 (4 out of 6)	:	40 Marks (600 - 700 words)
<b>Total</b>		:	<b>75 Marks</b>

### **UG & PG - Core and Allied courses:**

#### **ESE Question Paper Pattern: 5\*15=75**

#### **Question from each unit comprising of**

One question with a weightage of 2 Marks	:	2 x 5 = 10
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One question with a weightage of 5 Marks	: 5 x 5 = 25
One question with a weightage of 8 Mark (Internal Choice at the same CLO level)	: 8 x 5 = 40
<b>Total</b>	<b>: 75 Marks</b>

### **ESE Question Paper Pattern:(for Accounts Paper)**

One question with a weightage of 2 Marks	: 2 x 5 = 10
One question with a weightage of 5 Marks	: 5 x 5 = 25
One question with a weightage of 8 Mark (Internal Choice at the same CLO level)	: 8 x 5 = 40
<b>Total</b>	<b>: 75 Marks</b>

### **Continuous Internal Assessment Pattern Theory**

#### **I Year UG/PG (23 Batch)**

CIA Test	: 5 marks (conducted for 45 marks after 50 days)
Model Exam	: 7 marks (Conducted for 75 marks after 85 days)

#### **(Each Unit 15 Marks)**

Seminar/Assignment/Quiz	: 5 marks
Class Participation	: 5 marks
Attendance	: 3 marks
<b>Total</b>	<b>: 25 Marks</b>

#### **Practical**

Lab Performance	: 7 marks
Regularity	: 5 marks
Model Exam	: 10 marks
Attendance	: 3 marks

**Total : 25 marks**

### **ESE Practical Pattern**

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

### **Part IV**

#### **Introduction to Entrepreneurship**

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25 marks

**Total : 100 Marks**

**MAPPING OF PLOs WITH CLOs**

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE - CM23C01</b>					
<b>CLO1</b>	S	M	S	M	S
<b>CLO2</b>	S	M	S	M	M
<b>CLO3</b>	S	M	M	M	M
<b>CLO4</b>	S	M	S	M	S
<b>COURSE - EC24C02</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	S	S	S
<b>CLO4</b>	S	S	S	S	S
<b>COURSE – EC24CP1</b>					
<b>CLO1</b>	S	S	S	S	M
<b>CLO2</b>	S	M	S	S	S
<b>CLO3</b>	M	S	S	S	M
<b>CLO4</b>	S	S	S	S	S

S- Strong; M-Medium; L - Low

Course code	Course Name	Category	L	T	P	Credit
CM23C01	PRINCIPLES OF ACCOUNTING	Theory	73	2	-	3

### Preamble

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

### Prerequisite

- Basic Knowledge in Financial Statements

### Course Learning Outcomes

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

CLOs	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	Articulate the accounting concepts to interpret the performance of a Firm.	K4

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (14 Hrs)

Basic Accounting Concepts (AS-1) - Rectification of errors –Final Accounts- Bank Reconciliation Statement.

#### Unit II (14 Hrs)

Average due date – Bills of exchange (trade bills only)-Joint Venture (AS-27).



### Unit III (15 Hrs)

Departmental Accounts – Basis for allocation of expenses. Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System – Independent Branches only).

### Unit IV (15 Hrs)

Hire purchase Accounts: Default and Repossession – Hire purchase Trading Account – Installment purchase system.

### Unit V (15 Hrs)

Depreciation (excluding change in method of depreciation) – Investment Account (AS-13).

#### Text Book

S. No	Authors	Title	Publishers	Year & edition
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2021

#### Reference Books

S. No	Authors	Title	Publishers	Year & edition
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 <sup>th</sup> ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

#### Skill Components

- Identifying concepts and conventions adopted by a firm in their financial statement.
- Study a firm's financial statement and present a report on the accounting policies followed.
- To calculate the due date and amount on discounting of bills for a firm.
- Analysing the financial statement of a hire purchase company and present a report on the collection system.
- Analyse the treatment of depreciation for different firms.

#### Pedagogy

Module No.	Topic	No. of periods	Content delivery method	Participatory learning	CLO
<b>UNIT I</b>					
1	Introduction, Basic Accounting Concepts	1	Talk & Chalk	Interaction and	CLO1

				Discussion	
2	Introduction, Stages and types of errors,	1	Talk & Chalk	Interaction and Discussion	CLO1 CLO2
3	Effect of rectification on Net Profit, Suspense Account and Rectification of Errors During a Subsequent Accounting Period	3	Solving Problems		CLO2 CLO3
4	Preparation of Final Accounts, Suspense account, Final accounts with advanced adjustment entries	4	Solving Problems		CLO3 CLO4
5	Causes for Difference between cash book and pass book, Methods of preparation of Bank Reconciliation Statement	1	Talk & Chalk		CLO1 CLO2
6	Bank balance to be shown in Balance Sheet, Adjustments in cash book	4	Solving Problems	Assignment	CLO2 CLO3 CLO4
<b>UNIT II</b>					
7	Average due Date -Meaning, practical uses & determination of due date	1	Talk & Chalk		CLO1 CLO2
8	Average due date as basis for Calculation of interest, Drawings	2	Solving Problems		CLO3 CLO4
9	Bills of exchange - Introduction	1	Talk & Chalk		CLO1
10	Discounting of bill with a bank	1	Solving Problems		CLO2 CLO3
11	Endorsement of a bill	1	Solving Problems		CLO3
12	Sending a bill to bank for collection, Renewal of bill	1	Solving Problems		CLO3
13	Retirement of bills of exchange, Insolvency of Acceptor	1	Solving Problems		CLO3
14	Joint Venture- meaning, Introduction, Importance	2	Talk & chalk	Interaction and Discussion	CLO1 CLO2
15	Accounting for Joint Venture, Complete record method, Partial record method	4	Solving Problems	Assignment	CLO3 CLO4
<b>UNIT III</b>					
16	Departmental Accounts – Basis for allocation of expenses.	3	Talk & Chalk, Solving Problems		CLO1 CLO2

17	Branch accounts – meaning, objectives, types & features , Debtors system – Cost Price Method	2	Talk & Chalk	Group Discussion	CLO1
18	Debtors System – Invoice price method	4	Solving Problems		CLO3 CLO4
19	Stock & debtors system - Cost Price Method, Invoice Price Method	3	Solving Problems		CLO4
20	Independent Branch	3	Solving Problems		CLO3 CLO4
<b>UNIT IV</b>					
21	Hire purchase Accounts – Introduction, Hire purchase system	1	Talk & Chalk		CLO1 CLO2
22	Calculation of Interest	2	Solving Problems		CLO2
23	Accounting treatment in the books of hirer & hire vendor	1	Talk & Chalk		CLO3
24	Default and repossession – Complete Repossession	2	Solving Problems		CLO3 CLO4
25	Partial repossession	2		Activity based Learning	CLO4
26	Hire purchase trading account – debtors System	1	Solving Problems		CLO1 CLO4
27	Hire purchase trading account – Stock & debtors system	2	Solving Problems		CLO3 CLO4
28	Royalties – Introduction, Objectives & Features	1	Solving Problems		CLO1 CLO2
29	Short workings, recoupment of short Workings	1	Solving Problems		CLO3 CLO4
30	Fixed recoupment, flexible recoupment & short workings lapsed or written off	1	Solving Problems		CLO3 CLO4
31	Adjustment of minimum rent due to stoppage of strike & lockout	1	Solving Problems		CLO3
<b>UNIT V</b>					
32	Depreciation – Introduction, Meaning -,Definition	1		Seminar	CLO1
33	Causes of depreciation, features, Objectives & necessity for providing Depreciation	1		Seminar, Assignment	CLO1 CLO2
34	Methods of recording depreciation – Straight line method	1	Solving Problems		CLO3 CLO4

35	Diminishing value method	2	Solving Problems		CLO3 CLO4
36	Annuity method ,Sinking fund method	2	Solving Problems		CLO3 CLO4
37	Insurance policy & revaluation method	1	Solving Problems		CLO3 CLO4
38	Depletion & Machine hour method	1		Seminar	CLO3 CLO4
39	Investment accounts – Introduction, Types of securities	1	Solving Problems	Interaction and Discussion	CLO1
40	Calculation of cum-interest	2	Solving Problems		CLO2
41	Calculation of ex-interest	2	Solving Problems		CLO2
42	Investment in equity & rights	1	Solving Problems		CLO2 CLO3

#### Course Designers

1. Dr.S.Sujatha, Department of Commerce
2. Dr.G.Indrani, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
EC24C02	FUNDAMENTALS OF e-COMMERCE	THEORY	88	2	-	4

#### Preamble

- To establish knowledge about and acquaint the basic concepts of e-commerce.
- To in still idea of convergence of business relationship through recent technologies.
- To identify, define and differentiate the various modes of electronic commerce.
- To demonstrate an awareness of the main components and concepts of Industry 4.0, and the vital role it plays in e-business practice.

## Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the fundamental concepts of e-commerce and the functioning of various types of e-business models	K1
CLO2	Explain the role of e-commerce in abridging payment process through RPA	K2
CLO3	Develop a technological framework required for an e-business & M-Commerce	K3
CLO4	Analyse e--business strategies, business transformation processes and AI applications relevant to Industry 4.0	K4

## Mapping with Programme Learning Outcomes

CLOS	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S- Strong

## Syllabus

### UNIT I (18 hours)

**Introduction to e-Commerce** – Definition – Perspectives – History of e-Commerce –e-Commerce drivers – **Nature & Scope of e-Commerce** – **Characteristics** - Categories of e-Commerce - Electronic data interchange - Electronic funds transfer – 6 P's in e-Commerce –types of e-commerce models- Comparison between traditional and electronic commerce – **advantages and disadvantages of e-commerce**- Security Issues in e-Commerce –Security measures in e-commerce- futures in e-Commerce.

### UNIT II (18 hours)

**Introduction to e-business –business models in e-Commerce:** B2C – B2B – relationship between B2B e-Commerce with other perspectives –B2B e-Commerce and EDI - difference between

B2B & B2C e-Commerce – C2C – C2B – B2G. Introduction to e-Services: Categories of e-Services – Web enabled services – Match making services – Information selling on the web – e-Entertainment – Auctions & other specialized services.

E-Commerce Technology: Introduction – Electronic Commerce Framework – Electronic Commerce and Media convergence. The Network Infrastructure for Electronic Commerce – The Network Infrastructure for Electronic Commerce: Components of the I-Way-Working models of I-way network infrastructure- Network Access Equipment-Global Information Distribution Networks. NSFNET- National Research & Educational Network. **Corporate Digital Library**

### **UNIT III (18 hours)**

Dimension of Internal Electronic Commerce Systems - Types of Digital Documents. **Corporate data Warehouse** - Types of data warehouse. Electronic payment system – Introduction – Problems with traditional payment system – **features of e-payment system – Types of e-payment system:** e-token – e-cash – e-money - e-cheque – Credit cards – Debit cards – Smart cards. Credit Cards based e-Payment system - Application of Electronic payment system including online cashless transaction-Advantages of EPS –Designing e-Payment system.

### **UNIT IV (17 hours)**

**Robotic Process Automation:** Introduction- Inventory Management-Order process automation-Customer Service Automation -price monitoring and competitive analysis-fraud detection and data entry management-marketing and sales automation. Internet Payment System: Characteristics of Payment system – 4C Payment methods – **SET Protocol for credit card payment** - Micropayment system. **Overview of smart card and Mondex** – e-commerce security & secure messaging - Information Security- Security Threats - V-commerce – Introduction and features - M-Commerce – Products and Services in M-Commerce - Mobile Commerce Risk, Security and Payment Methods

### **UNIT V (17 hours)**

Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e-Care. [e-Commerce Laws And Regulations In India](#) and guidelines for consumer protection. **Examples of the types of e-Commerce: Intel - Amazon – e-bay – Priceline.** Introduction to Artificial Intelligence in Industry 4.0 - Need to use AI – Reasons for Adopting AI in Industry 4.0 - Definition – Goals and Design Principles - Technologies of AI in Industry 4.0- AI Skills required for Industry 4.0- Advancements Artificial Intelligence in Industry 4.0 – Impact of AI in Industry 4.0 on Society, Business, Government and People - Introduction to 5.0

### **Text Books**

<b>Sl.No.</b>	<b>Author Name</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year and Edition</b>
<b>1</b>	Dr. U.S. Pandey Er. SaurabhShukla	e-Commerce and Mobile Commerce Technologies	S. Chand	2015 Revised Edition
<b>2</b>	P. Kaliraj, T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0	Bharathiar University	2020

#### **Reference Books**

<b>Sl.No.</b>	<b>Author Name</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year and Edition</b>
<b>1</b>	Ravi Kalakota and Andrew B. Whinston	Frontiers of Electronic commerce	Pearson Publication Ltd	2013, Revised Edition
<b>2</b>	V. Rajaraman	Essentials of E-Commerce Technology	PHI Learning Private Limited	2015 Revised Edition

Course Designers

1. Dr.M.Deepalakshmi
2. Mrs.T.Subamathi

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>EC24CP1</b>	<b>COMPUTER APPLICATION PRACTICAL I- ADVANCED DATA ANALYSIS TECHNIQUES IN EXCEL</b>	<b>PRACTICAL</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>2</b>

#### **Preamble**

- 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

#### **Course Learning Outcomes**

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Define the various practical applications using advanced excel to import and export data	K1
CLO2	Demonstrate charts using power BI package tools	K2
CLO3	Develop data list using outline, auto-filters, and pivot table	K3
CLO4	Construct advanced functions and productivity tools to assist in developing worksheets.	K3

#### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	S	S	M
<b>CLO2</b>	S	M	S	S	S
<b>CLO3</b>	M	S	S	S	M
<b>CLO4</b>	S	S	S	S	S

S- Strong; M-Medium



## Syllabus

1. Enter the data with following fields:

- a) Serial no
- a) Name
- b) Address
- c) City
- d) Date of Joining
- e) Salary
- f) Course
- g) Duration
- h) No of students
- i) 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
2. Draw different graphs [Column Chart](#), [Line Chart](#), [Pie Chart](#), [Bar Chart](#), [Area Chart](#), [Scatter Chart](#), for a sample data.
3. 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
4. Enter the semester marks and calculate total auto-sum and average using function wizard.
5. Sort: [Sort by Color](#), [Reverse List](#), [Randomize List](#).
6. Filter: [Number and Text Filters](#), [Date Filters](#), [Advanced Filter](#), [Data Form](#), [Remove Duplicates](#), [Outlining Data](#)
7. Calculate the total profit margin for each sales and create a dual axis chart showing both sales revenue and profit margin by month using power BI

8. Perform predictive analysis to forecast future sales using power BI
9. Create a tree map to visualize sales revenue by product category and sub category using power BI
10. Explore different types of merging of queries in Power Query with two tables. We will combine two years of sales data (2020 and 2021) with the key field "Cust\_ID"
11. Calculate descriptive statistics such as mean, median, standard deviation and Pivot table
12. Create a simple infographic for displaying sales of Apples and Oranges with a background Grey image using infogram.
13. Create a financial model for a business, including income statements, balance sheets.
14. Develop an interactive dashboard with dynamic charts, graphs, and slicers to visualize key performance indicators (KPIs) for a business or project.
15. Performing alphanumeric functions in Excel involves manipulating text strings that contain both letters and numbers using LEFT, RIGHT, MID, FIND and SEARCH.

**Course Designers**

1. Mrs.T.Subamathi
2. Mrs.K.Ilavarasi



**PSGR  
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**CHOICE BASED CREDIT SYSTEM**

**&**

**LEARNING OUTCOME BASED EDUCATION SYLLABUS**

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**(II SEMESTER)**



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

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- PLO2** Impart knowledge through practical exploration of various tools, techniques and methods in e-commerce discipline to become a potential entrepreneur.
- PLO3** Analyze real e-business strategies and apply their specialist knowledge in complex decision making environment
- PLO4** Solve societal and practical issues in relation to e-business over internet to integrate ethical online business process and practices.
- PLO5** Facilitate organizations to integrate online business processes to launch their own e-commerce venture.

### **PROGRAMME SPECIFIC OUTCOME (PSOs)**

At the time of graduation, the students will be able to:

- PSO1** Recognize the impact of information and communication technologies, especially of internet in business operations.
- PSO2** Gain a comprehensive understanding of the e-commerce landscape, business models and the technologies related to various businesses.
- PSO3** Promote entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively.



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									CA	ESE	Total	
II	I	TAM2302A/ HIN2302A/ FRE2302A	Tamil Paper II/ Hindi Paper II/ French Paper II	L	4	58	2	3	25	75	100	3
	II	ENG2302A	English Paper-II	E	4	58	2	3	25	75	100	3
	III	EC24C03	Web Page Designing	CC	6	88	2	3	25	75	100	4
	III	CM23C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
	III	TH24A16	Statistics for Commerce	GE	5	73	2	3	25	75	100	4
	III	EC24CP2	Web Designing Practical	CC	4	60	-	3	15**	35**	50	2
	IV	*NME23B2/ NME23A2	Basic Tamil II/ Advanced Tamil II	AEC	SS	-	-	-	100	-	100	Gr
	V	NM24UHR	Universal Human Values and Human Rights	AEC	2	30	-	-	100	-	100	2
I- IV	VI	NM23GAW	General Awareness	AEC	-	-	-	-	100	-	100	Gr.
	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I- V	VI	24BONL1	Online Course 1	ACC	-	-	-	-	-	-	-	-
		24BONL2	Online Course 2									
		24BONL3	Online Course 3									

L- Language E- English CC-Core Courses GE- Generic Elective GC- General Code

SS- Self Study ACC- Additional Credit Code AEC – Ability Enhancement Course \*After class hours

CA– Continuous Assessment ESE-End Semester Examination

\*\*ESE conducted for 75 converted to 35, CA conducted for 25 converted to 15

## **Examination System**

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50<sup>th</sup> day from the date of reopening. The Model exam will be conducted after completing 85<sup>th</sup> working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows **23-24 Batch onwards**

### **UG & PG- Core and Allied - (First 3 Units)**

#### **CA Question from each unit comprising of**

One question with a weightage of 2 Marks :2 x 3 = 6

One question with a weightage of 5 Marks (Internal Choice at the same CLO level) :5 x 3 =15

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :8 x 3 =24

**Total :45 Marks**

### **UG & PG - Core and Allied courses:**

#### **ESE Question Paper Pattern: 5 x 15 = 75 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 5 Marks (Internal Choice at the same CLO level):5x5=25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level):8x5=40

#### **ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 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 5 Marks :5 x 5=25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level):8x5 =40

## **Continuous Assessment Pattern Theory**

### **I Year UG / PG (23 Batch)**

CA Test : 5 marks (Conducted for 45 marks after 50 days)

Model Exam : 7 marks (Conducted for 75 marks after 85 days

**(Each Unit 15 Marks))**

Seminar/Assignment/Quiz : 5 marks

Class Participation : 5 marks

Attendance : 3 marks

**Total : 25 Marks**

### **Practical**

Lab Performance : 7 marks

Regularity : 5 marks

Model Exam : 10 marks

Attendance : 3 marks

**Total : 25 marks**

### **ESE Practical Pattern**

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

### **Part IV**

#### **Introduction to Entrepreneurship / Women Studies / Universal Human Values and Human Rights / Environmental Studies/ Design Thinking**

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25 marks

**Total : 100 Marks**

**MAPPING OF PLOs WITH CLOs**

<b>COURSE</b>	<b>PROGRAMME OUTCOMES</b>				
	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>COURSE – EC24C03</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	S	S	S
<b>CLO4</b>	S	S	S	S	S
<b>COURSE – CM23C04</b>					
<b>CLO1</b>	S	S	M	M	S
<b>CLO2</b>	S	S	M	M	S
<b>CLO3</b>	S	S	S	S	M
<b>CLO4</b>	S	S	S	S	M
<b>COURSE – EC24CP2</b>					
<b>CLO1</b>	S	M	M	M	S
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	M	M
<b>CLO4</b>	S	S	S	S	S



<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>EC24C03</b>	<b>WEB PAGE DESIGNING</b>	<b>THEORY</b>	<b>88</b>	<b>2</b>	<b>-</b>	<b>4</b>

### **Preamble**

- To introduce the concepts, terms and technologies used in web page designing.
- To provide the necessary knowledge on using the various technologies and tools for developing web sites.
- To facilitate the students to know the importance of SEO and to build e-commerce applications based on security guidelines.

### **Course Learning Outcomes**

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Relate basic concepts of web page designing with real-time web pages using HTML.	K1
<b>CLO2</b>	Demonstrate the use of tools for web page development and explore the implications of AI Systems on businesses and work force dynamics.	K2
<b>CLO3</b>	Develop web pages that present information, graphics and hypertext links to other web pages in a cohesive manner.	K3
<b>CLO4</b>	Examine web design challenges and effectiveness, using AI with web frame works to improve technology and functionality.	K4

### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CLO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CLO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CLO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S- Strong  
Syllabus

### **Unit I (17 Hrs)**

Introduction to HTML – Information files creation – Web Client / Browser – **\*Hyper Text**

**Markup Language (HTML)\*** – Commonly used HTML commands – **\*Lists – Adding**

graphics to HTML documents – Tables – **Linking Documents\*** – Frames – Projects in HTML.

#### **Unit II ( 17 Hrs)**

Cascading CSS – Introduction to CSS – Where to add CSS Rules – **\*CSS Properties – Controlling Fonts – Text Formatting\*** – Text Pseudo-Classes – Selectors – Lengths – **\*Introduction to Box Model – Links\*** – Backgrounds – Lists – Tables – Outlines - **\*focus and active Pseudo-Classes Generated Content\*** – Miscellaneous Properties – Additional Rules – Positioning with CSS

#### **Unit III (18 Hrs)**

Search Engine Optimization (SEO):- Introduction-Importance of SEO-History of Search Engines- How search Engines Operate- Crawling Techniques- **\*Basic types of Search Tools- How People use search engines and portals\***- page rank- anatomy of hyperlink- keywords and Queries- Website Design: - Introduction- Role of Website in B2C E-commerce- Website strategies and Goals- Website Specification-Design principles-push and pull approaches- **\*E-mail- E-mail Etiquette- E-mail Security-Online Marketing and promotion. Tools for Website Design: - Introduction- HTML- Front page- ASP- MS-Access.\***

#### **Unit IV (18 Hrs)**

AI-Powered Web Design Tools and User Personalization- AI Tools for Web Design- AI-based design tools-**AI in content creation (NLP for text generation, computer vision for image recommendations)**- Chatbots and Virtual Assistants for customer interaction- User Personalization with AI-**\*AI-driven personalization: gathering and using user data-Recommender systems\*** - AI's role in A/B testing and conversion optimization- AI for Web Performance Optimization- AI-driven performance optimization tools- Page load speed optimization and core web vitals-Using AI for analytics and visitor tracking

#### **Unit V (18 Hrs)**

Future Trends in AI and Web Development, Capstone Project- Emerging AI Trends in Web Development- Voice-based search and voice UI design- AI-powered immersive experiences (AR/VR in web design)- Autonomous design and AI-driven UI creation-Ethics and Privacy in AI-Powered Web Design- Data privacy issues in personalized AI web applications-Security Guidelines for Developing E-Commerce Applications: -Introduction-**\*Information Security- Security Threats- Security Checklist for web Server\***- Session Hijacking- Database Encryption Concepts. E-Commerce Testing Process:- Introduction- **\*Setting Up an E-commerce System- Need for Testing- Types of Testing- Testing Web Tier\***-Testing Middle Tier- Testing Data Tier- Other Tests.

## Text Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ivan Bayross	Web Enabled Commercial Application Development Using HTML, Java script, DHTML and PHP(Unit–I,II)	BPB Publications	2021 Revised Edition
2.	Frain Ben	Responsive Web Design with HTML5 and CSS3	Packt Publications	2020
3.	Joshi Nisheeth	Artificial Intelligence with Beginners	Packt Publishing Limited	2022

## Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Gor Varun	Websites using HTML & CSS	APress	Latest Edition
2	Cook Craig Jason Garber	Dynamic HTML in Action	Springer-Verlag Berlin and Heidelberg GmbH & Co. KG	2022

## Related Online Content

1.e-commerce and M-commerce technologies , P. Candace Deans , Zlibrary / IRM

Press, 2005 , [1lib.in/book/460226/0d5266?dsorce=recommend](http://1lib.in/book/460226/0d5266?dsorce=recommend)

2.Social media marketing workbook 2019 , Schaffner, Adam , Zlibrary / Social Media Guru , 2019 , [1lib.in/book/5979259/aaa42e](http://1lib.in/book/5979259/aaa42e)

## Pedagogy

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

## Course Contents and Lecture Schedule

Module No.	Topic	CLOs	No. of hours	Content delivery methods	Learning methods
<b>Unit I ( 17 Hours)</b>					
1	Introduction to HTML	<b>CLO1</b>	<b>2</b>	PPT & Lecture	Participatory learning
2	Information files creation – Web Client / Browser	<b>CLO2</b> <b>CLO3</b>	<b>2</b>	Board, chalk & talk, videos	Participatory learning
3	<b>Hyper Text Markup Language (HTML)</b>	<b>CLO1</b> <b>CLO2</b>	<b>3</b>	PPT & Lecture, Links	Blended , Participatory learning

4	Commonly used HTML commands	CLO2 CLO3	2	Board, chalk & talk, videos	Participatory learning
5	<b>Lists – Adding graphics to HTML Documents</b>	CLO2	3	Chalk and talk, PPT & Lecture, Links	Blended , Participatory learning
6	<b>Tables – Linking Documents</b>	CLO2 CLO3	2	Board, chalk & talk, videos, Links	Blended , Participatory learning
7	Frames – Projects in HTML.	CLO4	3	PPT & Lecture	Problem Based Learning
<b>Unit II ( 17 Hours)</b>					
8	Cascading CSS – Introduction to CSS – Where to add CSS Rules	CLO1 CLO2	2	PPT & Lecture	Participatory learning
9	<b>CSS Properties – Controlling Fonts – Text Formatting</b>	CLO2	3	Board, chalk & talk, videos, Links	Blended , Participatory learning
10	Text Pseudo Classes –Selectors – Lengths	CLO2 CLO3	2	PPT & Lecture	Problem Based Learning
11	<b>Introduction to Box Model – Links</b>	CLO2 CLO3	2	Board, chalk & talk, videos, Links	Blended , Participatory learning
12	Backgrounds – Lists – Tables – Outlines	CLO1 CLO2	2	Chalk and talk & PPT	Participatory learning
13	<b>Focus and active Pseudo-Classes Generated Content</b>	CLO3 CLO4	3	Board, chalk & talk, videos, Links	Blended , Participatory learning
14	Miscellaneous Properties– Additional Rules – Positioning with CSS.	CLO2 CLO3	3	PPT & Lecture	Problem Based Learning
<b>UNIT III (18 hours)</b>					
15	Search Engine Optimization (SEO) Introduction- Importance of SEO - History of Search Engines	CLO2 CLO3	2	PPT & Lecture	Participatory learning
16	How search Engines Operate- Crawling Techniques	CLO1 CLO2	2	Board, chalk & talk, videos	Participatory learning
17	<b>Basic types of Search Tools- How People use search engines and portals</b>	CLO2, CLO3	3	PPT & Lecture, Links	Blended , Participatory learning
18	Page rank- anatomy of hyperlink- keywords and Queries	CLO2, CLO3	2	Board, chalk & talk, videos	Participatory learning
19	Website Design: - Introduction- Role of Website in B2C E-commerce- Website strategies and Goals	CLO3 CLO4	3	PPT	Participatory Learning
20	Website Specification-Design principles-push and pull approaches- *E-mail- E-mail Etiquette- E-mail Security-	CLO2, CLO3	3	PPT, Links	Blended , Participatory learning

	<b>Online Marketing and promotion.</b>				
21	<b>Tools for Website Design: - Introduction- HTML- Front page- ASP- MS-Access.*</b>	<b>CLO3 CLO4</b>	<b>3</b>	Board, chalk & talk, videos, Links	Blended , Participatory learning
<b>UNIT IV (18 hours)</b>					
22	AI-Powered Web Design Tools and User Personalization	<b>CLO2 CLO3</b>	<b>2</b>	PPT	Experimental learning
23	AI Tools for Web Design- AI-based design tools- <b>AI in content creation (NLP for text generation, computer vision for image recommendations)</b>	<b>CLO2 CLO3</b>	<b>3</b>	PPT & Lecture, Links	Blended , Participatory learning
24	Chatbots and Virtual Assistants for customer interaction- User Personalization with AI	<b>CLO1 CLO3</b>	<b>3</b>	PPT & Lecture	Participatory learning
25	<b>*AI-driven personalization: gathering and using user data- Recommender systems*</b>	<b>CLO2 CLO3</b>	<b>3</b>	Board, chalk & talk, videos, Links	Blended , Participatory learning
26	AI's role in A/B testing and conversion optimization- AI for Web Performance Optimization	<b>CLO1 CLO2</b>	<b>2</b>	PPT & Lecture	Experimental learning
27	AI-driven performance optimization tools- Page load speed optimization and core web vitals	<b>CLO3 CLO4</b>	<b>3</b>	PPT & Lecture	Participatory learning
28	Using AI for analytics and visitor tracking	<b>CLO2 CLO3</b>	<b>2</b>	Board, chalk & talk, videos	Participatory learning
<b>UNIT V (18 hours)</b>					
29	Future Trends in AI and Web Development, Capstone Project- Emerging AI Trends in Web Development- Voice-based search and voice UI design	<b>CLO1 CLO2</b>	<b>3</b>	PPT	Experimental learning
30	AI-powered immersive experiences (AR/VR in web design)- Autonomous design and AI-driven UI creation	<b>CLO2 CLO3</b>	<b>2</b>	Board, chalk & talk, videos	Participatory learning
31	Ethics and Privacy in AI-Powered Web Design- Data privacy issues in personalized AI web applications	<b>CLO2 CLO3</b>	<b>3</b>	PPT	Problem Based Learning
32	Security Guidelines for Developing E-Commerce Applications: -Introduction- <b>*Information Security- Security Threats</b>	<b>CLO2 CLO3</b>	<b>2</b>	In Class Lecture using chalk and talk, Links	Blended , Participatory learning
33	<b>Security Checklist for web Server*- Session Hijacking-</b>	<b>CLO1 CLO2</b>	<b>2</b>	In class Discussion using PPT & Lecture,	Participatory learning

	Database Encryption Concepts			Links	
34	E-Commerce Testing Process:- Introduction- <b>*Setting Up an E-commerce System</b>	<b>CLO2</b> <b>CLO3</b>	<b>2</b>	Board, chalk & talk, videos, Links	Blended , Participatory learning
35	<b>Need for Testing- Types of Testing- Testing Web Tier</b>	<b>CLO3</b> <b>CLO4</b>	<b>2</b>	Board, chalk & talk, videos, Links	Blended , Experimental learning
36	Testing Middle Tier- Testing	<b>CLO3</b> <b>CLO4</b>	<b>2</b>	In class Discussion using PPT	Problem Based Learning

### Blended Learning Links

UNIT	TOPIC	REFERENCELINK
I	Hyper Text Markup Language (HTML)	<a href="https://youtu.be/G5GRPdqV_Ds">https://youtu.be/G5GRPdqV_Ds</a>
	Lists – Adding graphics to HTML Documents	<a href="https://youtu.be/G5GRPdqV_Ds?feature=shared">https://youtu.be/G5GRPdqV_Ds?feature=shared</a>
	Tables–Linking Documents	<a href="https://www.youtube.com/watch?v=iDA0kF5lrVk">https://www.youtube.com/watch?v=iDA0kF5lrVk</a>
II	CSS Properties –Controlling Fonts – Text Formatting	<a href="https://www.youtube.com/watch?v=3Fd11f00zOs">https://www.youtube.com/watch?v=3Fd11f00zOs</a>
	Introduction to Box Model – Links Focus and active Pseudo-Classes Generated Content	<a href="https://www.youtube.com/watch?v=nSst4-WbEZk">https://www.youtube.com/watch?v=nSst4-WbEZk</a>
III	Basic types of Search Tools- How People use search engines and portals	<a href="https://study.com/academy/lesson/video/search-engines-keywords-web-portals.html">https://study.com/academy/lesson/video/search-engines-keywords-web-portals.html</a>
	*E-mail- E-mail Etiquette- E-mail Security- Online Marketing and promotion.	<a href="https://www.wisestamp.com/blog/email-etiquette/">https://www.wisestamp.com/blog/email-etiquette/</a>
	Tools for Website Design: - Introduction- HTML- Front page- ASP- MS-Access.*	<a href="https://www.youtube.com/watch?v=8_eMgS6UszY&amp;list=PLIY8eNdw5tW_ZQawyxK0Dd1cZXwcNFWn8">https://www.youtube.com/watch?v=8_eMgS6UszY&amp;list=PLIY8eNdw5tW_ZQawyxK0Dd1cZXwcNFWn8</a>
IV	AI in content creation (NLP for text generation, computer vision for image recommendations)	<a href="https://www.youtube.com/watch?v=lbGugemmozk">https://www.youtube.com/watch?v=lbGugemmozk</a>
	*AI-driven personalization: gathering and using user data-Recommender systems*	<a href="https://www.youtube.com/watch?v=U-yq3I9QugQ">https://www.youtube.com/watch?v=U-yq3I9QugQ</a>
V	*Information Security- Security Threats Security Checklist for web Server*	<a href="https://www.youtube.com/watch?v=tH5BXm_rVSg&amp;t=49s">https://www.youtube.com/watch?v=tH5BXm_rVSg&amp;t=49s</a>
	*Setting Up an E-commerce System	<a href="https://www.youtube.com/watch?v=tKwPzva-tOc">https://www.youtube.com/watch?v=tKwPzva-tOc</a>
	Need for Testing- Types of Testing- Testing Web Tier	<a href="https://www.youtube.com/watch?v=YaXJeUkBe4Y">https://www.youtube.com/watch?v=YaXJeUkBe4Y</a>

### Course Designers

1. Ms. S. Janani

2. Mrs.T.Subamathi

### Learning Methodology

S. No	Learning methods	Percentage
1.	Participatory learning	80
2.	Experimental learning	10
3.	Problem Based Learning	10

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C04	FINANCIAL ACCOUNTING	THEORY	73	2	-	3

### Preamble

- To enable the students to apply the conceptual principles in financial Accounting
- To develop an expertise in handling the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, insurance claims & insolvency.
- To enhance knowledge in partnership, insurance and insolvency accounting

### Prerequisite

Basic Knowledge in accountancy

### Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K1
CLO2	Describe the accounting treatment of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K2
CLO3	Apply the procedures related to partnership firms, calculation of insurance claims and Insolvency Accounts	K3
CLO4	Analyze and prepare financial accounts for partnership firms in different situations, Insurance claims and Insolvency Accounts	K4

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (15Hrs)

**Partnership Accounts:** Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission of a partner - **Limited Liability Partnership:** Introduction-

Definition – LLP Act 2008 - Features – Advantages and Disadvantages (Theory Only)

## **Unit II (14Hrs)**

**Retirement of a Partner:** Retirement Cum Admission -Death of a partner- Joint Life Policy – Accounting Treatment

## **Unit III (15Hrs)**

**Dissolution of a Firm:** Insolvency– Rule in Garner Vs Murray – Piece –Meal Distribution.(Maximum Loss Method only).Sale of Partnership to a Limited Company.

## **Unit IV (15Hrs)**

**Fire Insurance Claims:** Computation of Claim for Loss of Stock and loss of profit (excluding normal & abnormal loss)

## **Unit V (14Hrs)**

**Insolvency Accounts:** Relevant Act- Statement of Affairs – Deficiency Accounts - The Insolvency & Bankruptcy code 2016

### **Text Book**

S. No	Authors	Title	Publishers	Year of Publication & Edition
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2023

### **Reference Books**

S. No	Authors	Title	Publishers	Year of Publication & Edition
1.	RL Gupta &Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, & 13 <sup>th</sup> Edition
2.	Jain S.P &Narang K.L	Principles of Accountancy	Kalyani Publishers	2018 & 12 <sup>th</sup> Edition
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2019 & 13 <sup>th</sup> Edition

### **Pedagogy**

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

### **Contents & Lecture Schedule**

Module No.	Topic	CLOs	No. of Hours	Content delivery Methods	Learning Methods
<b>UNIT I</b>					
1.	<b>Partnership Accounts:</b> Division of Profits - Fixed & Fluctuating Capital – Past adjustments - Problems	CLO1, CLO2, CLO3,CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
2.	Guarantee of Profits - Admission of a	CLO1, CLO2, CLO3,CLO4	5	Chalk and Talk, PPT	Participatory Learning, Experiential Learning



	partner - Problems				
3.	<b>Limited Liability Partnership:</b> Introduction - Definition - LLP Act 2008 - Features – Advantages and Disadvantages (Theory Only)	CLO1, CLO2	5	Chalk and Talk, PPT	Participatory Learning
	<b>UNIT II</b>				
4.	Retirement of a Partner - Retirement Cum Admission - Problems	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
5.	Death of a Partner - Problems	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
6.	Joint Life Policy – Accounting Treatment - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
	<b>UNIT III</b>				
7.	Dissolution of a Firm - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
8.	Insolvency– Rule in Garner Vs Murray - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
9.	Piece –Meal Distribution (Maximum Loss Method only) - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
10.	Sale of Partnership to a Limited Company - Problems	CLO1, CLO2 CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
	<b>UNIT IV</b>				
11.	Fire Insurance Claims: Meaning - Types of Fire Insurance Policies	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
12.	Computation of Claim for Loss of Stock - Problems	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
13.	Computation of claim for loss of profits - Problems	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based

					Learning
	<b>UNIT V</b>				
14.	Insolvency Accounts: Relevant Act	CLO1,CLO2	2	Chalk and Talk, PPT	Participatory Learning
15.	Preparation of Statement of Affairs - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Problem Based Learning
16.	Deficiency Accounts - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
17.	The Insolvency & Bankruptcy code 2016	CLO1,CLO2	4	Chalk and Talk, PPT	Participatory Learning

### Learning Methodology

S.No.	Learning Methods	Percentage
1	Participatory Learning	30
2	Experiential Learning	30
3	Problem Based Learning	40

### Course Designers

1. Dr. S. Sujatha, Department of Commerce
2. Dr. L. Nithya, Department of Commerce

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
EC24CP2	WEB DESIGNING PRACTICAL	PRACTICAL	-	-	60	2

### Preamble

- To learn the language of the web: HTML and CSS.
- To design web pages with well-structured HTML and correct CSS layout/styling patterns.
- To develop personalize web pages using text formatting, graphics, audio, and video elements.
- To develop skills in analyzing the usability of a web site.

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the HTML and CSS elements and its attributes	K1
CLO2	Understand HTML and CSS code and demonstrate it with a HTML editor	K2
CLO3	Develop Websites for an organization based on their requirements using AI Techniques.	K3
CLO4	Analyse web page coding to identify errors	K4

## Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Web Page Designing Programs

1. Create a web page using list tags for manufacturing company to publish its information on the Web to draw user attention to its list of products.

2. Create a web page giving the following train details

- Train name
- Starting Place
- Destination
- Arrival and Departure Time
- Fare

Place a border for the table and use cell padding to present the cell data with clarity. Align the table in the center of the screen. Use a Caption saying 'Time Table and Fare list'.

3. Create a document with two links to an external document. The first should lead to the beginning of the external document. The second link should lead to a particular section in the external document.

4. Create a specimen of a corporate web page. Divide the browser screen into two frames. The frames on the left will be a menu consisting of hyperlinks. Clicking on any one of these links will lead to a new page, which must open in the target frame, which is on the right-hand side.

5. Create a web page, which accepts user information and user comments on the web site. Design the web page using form elements and checks if all the text fields have been entered with data else display an alert.

6. Create a web page for Silicon Chip Technologies using Cascading Style sheets with various attributes.

7. Create a web page with audio and video embedding using simple HTML5 program.

8. Develop a HTML document which displays your name as heading and displays any four of your

friends. Each of your friend's names must appear as hot text. When you click your friend's name, it must open another HTML document, which tells about your friend.

9. Develop a HTML document to display a Registration Form for an inter-collegiate function.

10. Develop a Complete Web Page using Frames and Frame sets which gives the Information

11. Create an E-mail Newsletter using HTML and Cascading Style sheets

12. Create how to set the margins of a paragraph element using cascading style sheets.

13. Create to add a Google Translate Button on your web page.

14. Design a web page for pop-up advertisement using AI integrated with HTML and cascading style sheet.

15. Design a website using AI with a minimum of five pages for an educational institution.

### **Pedagogy**

Demonstration through System, Demonstration through PPT.

### **Course Contents and Lecture Schedule**

<b>Module No</b>	<b>Topic</b>	<b>CLOs</b>	<b>No. of Periods</b>	<b>Content delivery methods</b>	<b>Learning Methods</b>
1	Create a web page using list tags for manufacturing company to publish its information on the Web to draw user attention to its list of products.	CLO1	4	Presentation	Participatory Learning, Experimental Learning
2	Create a web page giving the following train details <ul style="list-style-type: none"> <li>• Train name</li> <li>• Starting Place</li> <li>• Destination</li> <li>• Arrival and Departure Time</li> <li>• Fare</li> </ul> Place a border for the table and use cell padding to present the cell data with clarity. Align the table in the center of the screen. Use a Caption saying 'Time Table and Fare list'.	CLO1	4	Presentation	Participatory Learning, Experimental Learning
3	Create a document with two links to an external document. The first should lead to the beginning of the external document. The second link should lead to a particular section in the external document.	CLO1	4	Presentation	Participatory Learning, Experimental Learning

4	Create a specimen of a corporate web page. Divide the browser screen into two frames. The frames on the left will be a menu consisting of hyperlinks. Clicking on any one of these links will lead to a new page, which must open in the target frame, which is on the right-hand side.	CLO1	4	Presentation	Participatory Learning, Experimental Learning
5	Create a web page, which accepts user information and user comments on the web site. Design the web page using form elements and checks if all the text fields have being entered with data else display an alert.	CLO1	5	Presentation	Participatory Learning, Experimental Learning
6	Create a web page for Silicon Chip Technologies using Cascading Style sheets with various attributes.	CLO1	4	Presentation	Participatory Learning, Experimental Learning
7	Create a web page with audio and video embedding using simple HTML5 program.	CLO1	4	Presentation	Participatory Learning, Experimental Learning
8	Develop a HTML document which displays you name as heading and displays any four of your friends. Each of your friend's names must appear as hot text. When you click your friend's name, it must open another HTML document, which tells about your friend.	CLO2	4	Presentation	Participatory Learning, Experimental Learning
9	Develop a HTML document to display a Registration Form for an inter-collegiate function.	CLO3	5	Presentation	Participatory Learning, Experimental Learning
10	Develop a Complete Web Page using Frames and Frame sets which gives the Information	CLO3	4	Presentation	Participatory Learning, Experimental Learning
11	Create an E-mail Newsletter using HTML and Cascading Style sheets	CLO2	4	Presentation	Participatory Learning, Experimental Learning
12	Create how to set the margins of a paragraph element using cascading style sheets..	CLO3	4	Presentation	Participatory Learning, Experimental Learning
13	Create to add a Google Translate Button on your web page.	CLO2	3	Presentation	Participatory Learning, Experimental Learning

14	Design a web page for pop-up advertisement using AI integrated with HTML and cascading style sheet.	CLO2	4	Presentation	Participatory Learning, Experimental Learning
15	Design a website using AI with a minimum of five pages for an educational institution.	CLO2	3	Presentation	Participatory Learning, Experimental Learning

#### **Course Designers**

1. Dr. R. Lakshmi Priya
2. Ms. S. Janani

#### **Learning Methodology**

<b>S.No</b>	<b>Learning methods</b>	<b>Percentage</b>
1.	Participatory Learning	<b>50</b>
2.	Experimental learning	<b>50</b>



**PSGR  
Krishnammal College for Women**



**DEPARTMENT OF BCOM (e-COMMERCE)**

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

**BACHELOR OF COMMERCE WITH e-COMMERCE**

**2024– 2027 BATCH**

**(III SEMESTER)**



**BACHELOR OF COMMERCE WITH e-COMMERCE**  
**CHOICE BASED CREDIT SYSTEM (CBCS) &**  
**LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)**  
**SCHEME & SYLLABUS OF EXAMINATION**  
**2024-2027 BATCH**  
**SEMESTER III**

Sem	Part	Course Code	Title of the Course	Course Type	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
<b>III</b>	I	TAM2303A/ HIN2303A/ FRE2303A	Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2403A	English Paper III	E	4	58	2	3	25	75	100	3
	III	BP24C05	Fundamentals of Corporate Accounting	CC	5	73	2	3	25	75	100	4
	III	EC24C06	Relational Database Management System	CC	4	58	2	3	25	75	100	3
	III	EC24A01/ EC23A02/ BP23A01	Company Law / Banking Law and Practice/ Business Management and Ethics	GE	5	73	2	3	25	75	100	4
	III	EC24CP3	Database Programming Practical	CC	3	45	-	3	15	35	50*	2
	III	EC24SBP1	Digital Marketing Analytics In e-Commerce	SEC	3	41	4	-	100	--	100	3
	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
<b>I-III</b>	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
<b>I – V</b>	VI	24BONL 1 24BONL 2 24BONL 3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

**L – Language E – English CC – Core Courses CA – Continuous Assessment**  
**GE – Generic Elective ESE - End Semester Examination**  
**AEC – Ability Enhancement Course SEC- Skill Enhancement Course**  
**ACC- Additional Credit Course GC- General Course**

**\*CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35**



## **Examination System**

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50<sup>th</sup> day from the date of reopening. The Model exam will be conducted after completing 85<sup>th</sup> working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

### **CA Question Paper Pattern and distribution of marks UG**

#### **Language and English**

Section A 5 x 1 (No choice) : 5 Marks

Section B 4 x 5 (4 out of 6) : 20 Marks (250 words)

Section C 2 x 10 (2 out of 3) : 20 Marks (500 words)

**Total : 45 Marks**

#### **UG - Core and Allied - (First 3 Units)**

CA Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 3 = 6

One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : 5 x 3 = 15

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 3 = 24

**Total : 45 Marks**

#### **CA Question Paper Pattern:(for Fundamentals of Corporate Accounting )**

##### **Question from each unit comprising of**

One question with a weightage of 2 Marks : 2 x 3 = 6

One question with a weightage of 5 Marks : 5 x 3 = 15

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 3 = 24

**Total : 45 Marks**

### **End Semester Examination – Question Paper Pattern and Distribution of**

#### **Marks Language and English – UG**

Section A 10 x 1 (10 out of 12) : 10 Marks

Section B 5 x 5 (5 out of 7) : 25 Marks (250 words)

Section C 4 x 10 (4 out of 6) : 40 Marks (600 - 700 words)

**Total : 75 Marks**

### **End Semester Examination – Question Paper Pattern and Distribution of Marks UG - Core and Allied courses:**

#### **ESE Question Paper Pattern: 5 x 15 = 75 Marks**

One question with a weightage of 2 Marks : 2 x 5 = 10

One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : 5 x 5 = 25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 5 = 40

**Total : 75 Marks**

Question from each unit comprising of

**ESE Question Paper Pattern:(for Fundamentals of Corporate Accounting) 5 x 15 = 75**

**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 5 Marks	:	5 x 5 = 25
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	:	8 x 5 = 40
<b>Total</b>	:	<b>75 Marks</b>

**Continuous Internal Assessment Pattern Theory**

CIA Test (conducted for 45 marks after 50 days)	:	5 marks
Model Exam(Conducted for 75 marks after 85 days , Each Unit 15Marks)	:	7 marks
Seminar/Assignment/Quiz	:	5 marks
Class Participation	:	5 marks
Attendance	:	3 marks
<b>Total</b>	:	<b>25 Marks</b>

**ESE Practical Pattern**

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

**Core Practical**

Lab Performance	:	7 marks
Regularity	:	5 marks
Model Exam	:	10 marks
Attendance	:	3 marks
<b>Total</b>	:	<b>25 marks</b>

**Skill Based Practical course**

Test I	30 Marks (Conducted for 50 marks and converted to 30 Marks)
Test II	50 Marks
Lab Performance	10 Marks
Regularity	10 Marks
<b>Total</b>	<b>100 Marks</b>

**Part IV- Design Thinking**

Quiz	: 50marks
Assignment	: 25marks
Project/Case study	: 25marks
<b>Total</b>	<b>:100 Marks</b>

**MAPPING OF PLOs WITH CLOs**

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE – BP24C05</b>					
<b>CLO1</b>	S	S	S	M	S
<b>CLO2</b>	S	S	M	S	S
<b>CLO3</b>	S	M	S	M	S
<b>CLO4</b>	M	S	S	S	M
<b>COURSE – EC24C06</b>					
<b>CLO1</b>	M	S	S	S	M
<b>CLO2</b>	S	M	S	S	M
<b>CLO3</b>	S	S	S	L	M
<b>CLO4</b>	M	S	M	M	M
<b>COURSE – EC24A01</b>					
<b>CLO1</b>	S	L	S	S	M
<b>CLO2</b>	M	S	M	S	S
<b>CLO3</b>	S	S	S	S	S
<b>CLO4</b>	S	S	S	S	S
<b>COURSE – EC23A02</b>					
<b>CLO1</b>	S	S	L	L	L
<b>CLO2</b>	S	S	L	M	M
<b>CLO3</b>	S	M	M	L	L
<b>CLO4</b>	S	S	L	M	S
<b>COURSE – BP23A01</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	M	S
<b>CLO3</b>	S	S	M	S	S
<b>CLO4</b>	S	S	M	M	M
<b>COURSE – EC24CP3</b>					
<b>CLO1</b>	S	S	S	S	L
<b>CLO2</b>	S	S	S	S	L
<b>CLO3</b>	S	S	S	S	L
<b>CLO4</b>	S	S	S	S	L
<b>COURSE – EC24SBP1</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	S	M
<b>CLO4</b>	S	S	S	S	M

S- Strong; M-Medium; L - Low

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>BP24C05</b>	<b>FUNDAMENTALS OF CORPORATE ACCOUNTING</b>	<b>THEORY</b>	<b>73</b>	<b>2</b>	<b>-</b>	<b>4</b>

### Preamble

- ❖ To explore a comprehensive understanding of corporate accounting principles, focusing on key areas such as share issuance, forfeiture, redemption, financial statements, business reconstruction, and company liquidation.
- ❖ It emphasizes legal and regulatory compliance in line with the Companies Act.

### Prerequisite

- Basic Knowledge in Company Accounts

### Course Learning Outcomes

On the successful completion of the course, students will be able to understand the accounting procedures and the key role in business operations.

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Recall fundamental concepts and legal provisions related to issue, forfeiture, reissue, redemption, and liquidation of shares and debentures as per the Companies Act.	<b>K1</b>
<b>CLO2</b>	Explain the principles and regulatory framework of corporate financial transactions including right issue, bonus issue, underwriting, amalgamation, and internal reconstruction.	<b>K2</b>
<b>CLO3</b>	Apply accounting procedures to prepare final accounts of companies and compute financial statements in compliance with Schedule III of the Companies Act, 2013	<b>K3</b>
<b>CLO4</b>	Analyze various methods of amalgamation and internal reconstruction to evaluate their impact on company structure and shareholder interests	<b>K4</b>

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	S	M	S
<b>CLO2</b>	S	S	M	S	S
<b>CLO3</b>	S	M	S	M	S
<b>CLO4</b>	M	S	S	S	M

S- Strong; M-Medium

## Syllabus

### Unit I

(14 Hrs)

**Issue, Forfeiture and Reissue of shares:** – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

### Unit II

(14 Hrs)

**Issue and Redemption of Preference Shares and Debenture:** – Provisions of Companies Act – Capital – Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption (Basic problems only).

### Unit III

(15 Hrs)

**Final Accounts of Companies:** - Introduction – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.

### Unit IV

(15 Hrs)

**Amalgamation and Internal Reconstruction:** - Amalgamation – Meaning - Purchase Consideration - Lump Sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings) Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability

### Unit V

(15 Hrs)

**Liquidation of Companies:** Types of Liquidation - Preparation of Liquidators Final Statement of Accounts – Order of Payment – Liquidator's Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs). Indian Accounting Standards (AS 1-6, 10-15, 20-23) - Elementary Introduction to International Financial Reporting Standard. (Theoretical Aspects only)

**Distribution of Marks: Theory 20% Problem 80%**

### Text Book

S.No	Authors	Title	Publishers	Year and Edition
1	Reddy.T S and Murthy.A	Corporate Accounting	Margham Publications	2023,7 <sup>th</sup> Edn, Reprint

### Reference Books

S.No	Author Name	Title	Publishers	Year and Edition
1	S.P.Jain & K.L.Narang	Corporate Accounting	Kalyani Publishers	2018, 19 <sup>th</sup> Edn
2	Gupta.RL and.Radhasamy.M	Corporate Accounting Vol-II	SultanChand &Sons	2021,14 <sup>th</sup> Edn
3	Pillai.RSN, Bhagavathy and Uma.S	Advanced Accountancy Vol-II	S Chand Publisher	2016, 2 <sup>nd</sup> Edn

## Pedagogy

- PowerPoint Presentations, Group Discussion, Seminar, Quiz Assignment, Experience Discussion, Brainstorming, Activity, Case Study

## Course Content and Lecture Schedule

Unit I (14 Hours)					
Module No	Topic	CLO Level	No. of Hours	Content Delivery Methods	Learning Methods
1	Issue, Forfeiture and Reissue of shares	CLO1, CLO2, CLO3	2	PPT, Demo	Experiential Learning
2	Pro-rata Allotment	CLO1, CLO2, CLO3, CLO4	2	Lecture, PPT	Participatory Learning
3	Right Issue	CLO3, CLO4	2	Link, Demo	Experiential Learning
4	Bonus Issue	CLO1, CLO2, CLO3	2	Chalk and Talk, PPT	Participatory Learning
5	Underwriting of Shares and Debentures	CLO1, CLO2, CLO3	2	PPT, Demo	Experiential Learning
6	Underwriting Commission	CLO1, CLO2, CLO3, CLO4	2	Flipped Class, PPT	Problem based Learning
7	Types of Underwriting	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
Unit II (14 Hours)					
8	Issue and Redemption of Preference Shares and Debenture	CLO1, CLO2, CLO3, CLO4	3	PPT, Demo	Participatory Learning
9	Provisions of Companies Act – Capital - Redemption Reserve	CLO2, CLO3, CLO4	3	Lecture, Demo	Problem based
10	Minimum Fresh Issue	CLO2, CLO3, CLO4	3	Link, Demo	Problem based

11	Redemption at Premium. Debentures	CLO1, CLO2, CLO3	3	Flipped Class, PPT	Problem based learning
13	Issue and Redemption	CLO1, CLO2, CLO3	2	Lecture, PPT	Experiential Learning
<b>Unit III (15 Hours)</b>					
14	Final Accounts of Companies Introduction	CLO1, CLO2, CLO3, CLO4	3	Link, Demo	Participatory Learning
15	Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013	CLO2, CLO3, CLO4	4	Link, Demo	Problem based
16	Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss	CLO1, CLO2, CLO3, CLO4	4	Flipped Class, PPT	Participatory Learning
17	Ascertaining Profit for Managerial Remuneration.	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Experiential Learning
<b>Unit IV (15 Hours)</b>					
18	Amalgamation and Internal Reconstruction, Amalgamation – Meaning	CLO1, CLO2, CLO3, CLO4	2	PPT, Demo	Participatory Learning
19	Purchase Consideration	CLO1, CLO2, CLO3	2	PPT, Demo	Experiential Learning
20	Lump Sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
21	Types of Methods of Accounting for Amalgamation	CLO1, CLO2, CLO3, CLO4	2	Link, Demo	Problem based
22	The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings)	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
23	Internal Reconstruction	CLO2,	2	PPT, Demo	Problem based

		CLO3, CLO4			
24	Conversion of Stock – Increase and Decrease of Capital	CLO2, CLO3, CLO4	2	Flipped Class, PPT	Participatory Learning
25	Reserve Liability	CLO1, CLO2, CLO3, CLO4	1	Lecture, Demo	Experiential Learning
<b>Unit V (15 Hours)</b>					
25	<b>Liquidation of Companies:</b> Types of Liquidation	CLO1, CLO2, CLO3, CLO4	3	Link, Demo	Participatory Learning
26	Preparation of Liquidators Final Statement of Accounts – Order of Payment	CLO1, CLO2, CLO3, CLO4	3	In Class Lecture using chalk and talk	Problem solved learning
27	Liquidator's Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs).	CLO2, CLO3, CLO4	3	PPT, Demo	Experiential Learning
28	Indian Accounting Standards (AS 1-6, 10-15, 20-23)	CLO3, CLO4	3	Lecture, Demo	Problem based Learning, Blended Learning
29	Elementary Introduction to International Financial Reporting Standard.	CLO2, CLO3, CLO4	3	Group Discussion, PPT	Participatory Learning

### Reference Links

Unit	Reference Link
I	<a href="https://unacademy.com/content/cbse-class-11/study-material/accountancy/forfeiture-of-shares/">https://unacademy.com/content/cbse-class-11/study-material/accountancy/forfeiture-of-shares/</a>
	<a href="https://cleartax.in/s/rights-issue-companies-act-2013?utm_source">https://cleartax.in/s/rights-issue-companies-act-2013?utm_source</a>
	<a href="https://gargicollege.in/wp-content/uploads/2020/03/Underwriting-of-shares-part-1.pdf">https://gargicollege.in/wp-content/uploads/2020/03/Underwriting-of-shares-part-1.pdf</a>
II	<a href="https://www.youtube.com/watch?v=hZ6Tv3YL0mk">https://www.youtube.com/watch?v=hZ6Tv3YL0mk</a>
	<a href="https://in.video.search.yahoo.com/search/video;_ylt=AwrKDoNj7Q1oQwIAMuK7HAX.;_ylu=Y29sbwNzZzMEcG9zAzEEdnRpZAMEc2VjA3BpdnM-?p=Provisions+of+Companies+Act%E2%80%933Capital+-+Redemption+Reserve&amp;fr2=piv-web&amp;type=E210IN1316G0&amp;fr=mcafee#id=4&amp;vid=4af7d613920b199bff23f22186ed011f&amp;action=view">https://in.video.search.yahoo.com/search/video;_ylt=AwrKDoNj7Q1oQwIAMuK7HAX.;_ylu=Y29sbwNzZzMEcG9zAzEEdnRpZAMEc2VjA3BpdnM-?p=Provisions+of+Companies+Act%E2%80%933Capital+-+Redemption+Reserve&amp;fr2=piv-web&amp;type=E210IN1316G0&amp;fr=mcafee#id=4&amp;vid=4af7d613920b199bff23f22186ed011f&amp;action=view</a>



	<a href="https://www.gc11.ac.in/uploads/elearning/Redumption%20of%20Preference%20Shares-1553331361.pdf">https://www.gc11.ac.in/uploads/elearning/Redumption%20of%20Preference%20Shares-1553331361.pdf</a>
III	<a href="https://egyankosh.ac.in/bitstream/123456789/80354/1/Unit-4.pdf">https://egyankosh.ac.in/bitstream/123456789/80354/1/Unit-4.pdf</a>
	<a href="https://www.youtube.com/watch?v=mr_hdCNMvGE">https://www.youtube.com/watch?v=mr_hdCNMvGE</a>
	<a href="https://egyankosh.ac.in/bitstream/123456789/73964/1/Unit-13.pdf">https://egyankosh.ac.in/bitstream/123456789/73964/1/Unit-13.pdf</a>
IV	<a href="https://www.slideshare.net/slideshow/amalgamation-absorption-and-purchase-consideration/235524907">https://www.slideshare.net/slideshow/amalgamation-absorption-and-purchase-consideration/235524907</a>
	<a href="https://www.slideshare.net/slideshow/as-14-accounting-for-amalgamation/38160080">https://www.slideshare.net/slideshow/as-14-accounting-for-amalgamation/38160080</a>
	<a href="https://testbook.com/ugc-net-commerce/internal-reconstruction-of-company">https://testbook.com/ugc-net-commerce/internal-reconstruction-of-company</a>
V	<a href="https://thkjaincollege.ac.in/onlineStudy/commerce/1stSem/FA1/Unit-2B_ii-Reserves%20and%20Provisions.pdf">https://thkjaincollege.ac.in/onlineStudy/commerce/1stSem/FA1/Unit-2B_ii-Reserves%20and%20Provisions.pdf</a>
	<a href="https://www.legalwiz.in/blog/modes-of-winding-up-of-a-company?utm_source">https://www.legalwiz.in/blog/modes-of-winding-up-of-a-company?utm_source</a>
	<a href="https://www.youtube.com/watch?v=74S-OW4ETgI">https://www.youtube.com/watch?v=74S-OW4ETgI</a>
	<a href="https://ddugu.ac.in/ePathshala_Attachments/STUDY374@972751.pdf">https://ddugu.ac.in/ePathshala_Attachments/STUDY374@972751.pdf</a>

### Skill Components

- Familiarity with fundamental principles like consistency, prudence, and accruals.
- Creating and managing a structured list of accounts for categorizing financial transactions.
- Understanding changes in equity due to profits, losses, dividends, and other factors.
- Recognizing and recording dividends declared and paid by the company, Ability to handle transactions related to the issuance and repurchase of stock.
- Adhering to corporate governance principles and financial reporting standards (e.g., IFRS, GAAP).
- Identifying financial risks and employing hedging or other techniques to manage financial uncertainty.

### Course Designers

1. Dr.M.Deepalakshmi
2. Dr.R. Eswari

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem Solving	30
3	Experimental Learning	20

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>EC24C06</b>	<b>RELATIONAL DATABASE MANAGEMENT SYSTEM</b>	<b>THEORY</b>	<b>58</b>	<b>2</b>	<b>-</b>	<b>3</b>

### **Preamble**

- To provide comprehensive knowledge about relational database management system
- To enlighten about prominent commands used in structured query language

### **Prerequisite**

No prerequisite required

### **Course learning outcomes**

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Interpret about DBMS , Relational database management concepts and normalization	K1
<b>CLO2</b>	Develop the tables using normalization and knowledge about Key relationships, Demonstrate PL/SQL built in functions	K2
<b>CLO3</b>	Demonstrate PL/SQL built in functions, know the basic storage database structure and extract database using data warehouse and datamart.	K3
<b>CLO4</b>	To understand the architecture, data distribution, query optimization, and advanced features of Distributed and Object-Oriented Database Management Systems.	K4

### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	M	S	S	S	M
<b>CLO2</b>	S	M	S	S	M
<b>CLO3</b>	S	S	S	L	M
<b>CLO4</b>	M	S	M	M	M

S- Strong, M- Medium, L- Low

## **Syllabus**

### **UNIT I (12 Hrs)**

Data, Databases, Database Management System – Components of Database – Data Dictionary – Architecture: Overall Architecture of DBMS, Three level architecture. Data Models Types of Database models: Hierarchical Database Model, Network Database Model. Introduction Relational Database Management System : Relational Database Model, E-R model: Entities - Attributes – Relationships – E-R diagram – Samples.

### **UNIT II (11 Hrs)**

CODD's rules – Components of DBMS – Table Structure – Records, rows, tuples, attributes. Keys: Primary key, foreign key, composite key. Metadata – Data Dictionary – Data Integrity – Data constraints and validation – Types of constraints. Normalization Benefits – Normal forms: 1st Normal form, 2nd Normal form, 3rd Normal form.

### **UNIT III (12 Hrs)**

Introduction to SQL: SQL data types - Data Definition Commands – Data Manipulation Commands – Data retrieval commands. MySQL Operators and Expressions Types of Operators – Arithmetic, Comparison and logical operators –Pattern matching.

### **UNIT IV (11 Hrs)**

Built-in Functions Single row functions – Aggregate functions – Conversion functions. Querying the table selecting rows using Where, Order by, group by & having clauses. Sub-queries – correlated sub-queries.

Introduction to PL/SQL- user defined functions- Triggers and Stored procedures.

Introduction to Data warehousing and Data mining – Applications – Data marts. Big Data: Definition – Characteristics – Various Technologies used – Applicatiois

### **UNIT V (12 Hrs)**

Distributed Database Management Systems (DDBMS) – Components, Architecture, and Data Distribution – Data Fragmentation, Replication, and Allocation – Distributed Query Processing & Optimization – Concurrency Control & Transaction Management – Parallel

Databases: Query Execution, Load Balancing – Sorting & Indexing in DDBMS – Object-Oriented Databases: Features, Data Modeling, and Real-World Applications.

### Text Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Ramon A Mata-Toledo Pauline KCushman	Database Management System	Tata Mc Graw- Hill Publishing company limited, NewDelhi.	2010, 2 <sup>nd</sup> Edn.
2	Riktesh Sri Vastava, Rajita SriVatsava	Relational Database Management	New Age International Publications	January 2014 1 <sup>st</sup> Edn.

### Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Ramakrishnan &Gehrke	Database Management Systems	Tata Mc Graw Hill	2009, 8 <sup>th</sup> Edn.
2	Nilesh Shah	Database Systems using Oracle	PHI learning Pvt Ltd	2014, 2 <sup>nd</sup> Edn.
3.	Spectrum all in One	Relational Database Management System	SIA Publishers and Distributors	2021, 2 <sup>nd</sup> Edn.

### Skill Components

- Design basic databases and draw ER diagrams using data modeling techniques.
- Normalize tables and apply data integrity rules using appropriate constraints.
- Write SQL queries for creating, modifying, and retrieving data from databases.
- Use SQL functions, subqueries, and write basic PL/SQL procedures and triggers.
- Understand distributed databases, query optimization, and object-oriented database applications.

### Pedagogy

Lecture, Assignment, Group Discussion, PowerPoint Presentation and Seminar

### Reference Links

#### UNIT I

- <https://www.youtube.com/watch?v=CZfmqC9dMJA>
- <https://www.youtube.com/watch?v=WI9dE8-TFAc>
- <https://www.youtube.com/watch?v=vuXnRRG-m5M>

## UNIT II

- <https://www.youtube.com/watch?v=tOohitf2CNE>
- <https://www.youtube.com/watch?v=qOlhsLIc0IA>

## UNIT III

- <https://www.youtube.com/watch?v=m1pCQCCGWoQ>
- <https://www.youtube.com/watch?v=3eToWRq6qQw>
- <https://www.youtube.com/watch?v=T2sf4zYx67A>

## UNIT IV

- <https://www.youtube.com/watch?v=tce7ptXZYwg>
- <https://www.youtube.com/watch?v=94ODobZsaCA>
- <https://www.youtube.com/watch?v=ewlv-rmIwZw>

## UNIT V

- <https://www.youtube.com/watch?v=vv0ReKrEQf4>
- <https://www.youtube.com/watch?v=xEmrFePGjEg>
- <https://www.youtube.com/watch?v=bAyrObI7TYE&t=225s>
- <https://www.youtube.com/watch?v=Pyo4RWtxsQM>

### Course Content and Lecture Schedule

UNIT – I (12 Hours)					
Module No	Topic	CLO Level	No of hrs	Content delivery methods	Learning Methods
1	Data, Databases, Database Management System	CLO1,CLO2	2	Chalk & Talk, Flipped Class	Participatory Learning
2	Components of Database and Data Dictionary	CLO1,CLO2	2	PPT, Links	Participatory Learning ,Blended Learning
3	Architecture: Overall Architecture of DBMS, Three Level architecture.	CLO2, CLO3	2	PPT,PDF	Experiential Learning
4	Data Models Types of Database models: Hierarchical Database Model, Network Database Model.	CLO2, CLO3	2	Chalk & Talk, PPT	Participatory Learning
5	Introduction Relational Database Management System :Relational Database Model	CLO1, CLO2 CLO3, CLO4	2	Links,PPT	Experiential Learning ,Blended Learning
6	E-R model: Entities, Attributes	CLO1, CLO3 CLO4	2	Flipped Class,PPT	Participatory Learning

	relationships, E-R diagram, Samples				
<b>UNIT – II (11 Hours)</b>					
7	CODD's rules	CLO3, CLO4	2	Chalk & Talk, PPT	Participatory Learning
8	Components of DBMS	CLO3 CLO4	2	Chalk & Talk Board	Experiential Learning
9	Table Structure Records, rows, tuples	CLO1, CLO2 CLO3	1	Videos, PPT, Link	Participatory Learning, Blended Learning
10	Attributes Keys: Primary key, foreign key, composite key. Meta data	CLO2, CLO3	1	Chalk & Talk, PPT	Experiential Learning
11	Data Dictionary and Data Integrity	CLO1, CLO2 CLO 4	1	Board, PPT, Links	Experiential Learning, Blended Learning
12	Data constraints and validation, Types of constraints. Normalization Benefits	CLO1, CLO2 CLO 4	2	Board, PPT, Links	Experiential Learning, Blended Learning
13	Normal forms: 1 <sup>st</sup> Normal form, 2 <sup>nd</sup> Normal form, 3 <sup>rd</sup> Normal form.	CLO1, CLO2 CLO 4	2	Board, PPT, Links	Experiential Learning, Blended Learning
<b>UNIT – III (12 Hours)</b>					
14	Introduction to SQL: SQL data types and Data Definition Commands	CLO1, CLO2 CLO3	3	PPT, Videos	Experiential Learning, Blended Learning
15	Data Manipulation Commands, Data Retrieval Comments	CLO1, CLO2 CLO3	3	Chalk & Talk	Participatory Learning
16	MySQL Operators and Expressions	CLO3, CLO4	3	PPT, Videos, Links	Participatory Learning, Blended Learning
17	Types of Operators Arithmetic, Comparison and logical operators, Pattern matching.	CLO3, CLO4	3	Board, PPT	Experiential Learning
<b>UNIT –IV (11 Hours)</b>					
18	Built-in Functions Single row functions	CLO1, CLO2 CLO3	1	Board, PPT, Links	Experiential Learning, Blended

					Learning
19	Aggregate Functions and Conversion functions.	CLO1, CLO2 CLO4	1	Chalk & Talk Board	Participatory Learning
20	Querying the Table selecting rows using Where	CLO3, CLO4	1	PPT, Links	Problem based learning, Blended Learning
21	Order by, group By & having clauses.	CLO3, CLO4	1	Board, PPT	Experiential Learning
22	Sub queries, Correlated and sub-queries.	CLO3, CLO4	1	Videos, PPT	Participatory Learning
23	Introduction to PL/SQL-user defined functions	CLO3, CLO4	1	Board, PPT	Participatory Learning
24	Triggers Stored procedures. Introduction to Data warehousing and Data mining	CLO2, CLO3	1	Chalk & Talk , PPT	Experiential Learning
25	Applications -Data marts	CLO1, CLO2 CLO 4	1	Board, PPT, Links	Experiential Learning, Blended Learning
26	Big Data: Definition, Characteristics	CLO1, CLO2 CLO 4	2	Board, PPT, Links	Experiential Learning, Blended Learning
27	Various Technologies used and Application	CLO1, CLO2 CLO 4	1	Board, PPT, Links	Experiential Learning, Blended Learning
<b>UNIT – V (12 Hours)</b>					
28	Distributed Database Management Systems (DDBMS) – Components, Architecture, and Data Distribution	CLO1, CLO2 CLO3	2	Chalk & Talk Board	Participatory Learning
29	Data Fragmentation, Replication, and Allocation	CLO1, CLO2 CLO3	2	PPT, Videos, Links	Participatory Learning, Blended Learning
30	Distributed Query Processing & Optimization	CLO1, CLO2 CLO3, CLO4	2	Board, PPT	Experiential Learning
31	Concurrency Control & Transaction Management – Parallel Databases: Query Execution, Load	CLO2, CLO3 CLO 4	3	Links, PPT	Participatory Learning

	Balancing				
32	Sorting & Indexing in DDBMS – Object-Oriented Databases: Features Data Modeling, and Real-World Applications	CLO1, CLO2 CLO3	3	PPT, Videos, Links	Experiential Learnings, Blended Learning

### Course Designers

1. Mrs.T.Subamathi, Department of BCom (e-Com) & (SF)
2. Mrs.A.Sasikala, Department of BCom (CA)

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Experimental Learning	30
3	Problem Solving	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
EC24A01	COMPANY LAW	THEORY	73	2	-	4

### Preamble

- To familiarize the fundamental concepts of Companies Act 2013
- To provide an insight into the different types of Companies and their provisions
- To familiarize with various documents involved in a Joint Stock Company.

### Prerequisite

- Basic Knowledge on Joint Stock Companies

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge on basics in Joint Stock company and its documentation procedures for incorporation.	K1
CLO2	Examine the legal norms relating to the internal affairs of the company.	K2
CLO3	Elucidate the corporate legal framework relating to business operations in compliance with Companies Act 2013.	K3
CLO4	Critically think and apply the provisions that are prevailing in the current trends of corporate governance.	K4



### Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

### Syllabus

#### Unit I (15 Hrs)

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 Ultra vires.

#### 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–Membership of Company.

#### Unit IV (14 Hrs)

Company Management – Board of Directors – Appointment – Qualifications – Powers – Duties – Liabilities–Managing Director & Manager– Managerial Remuneration– Due Diligence in Managerial Remuneration - **\*Company Secretary–Appointment, Qualification, Due Diligence in Defining Powers and Duties\***.

#### Unit V (14 Hrs)

**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- Due Diligence in corporate governance – Clause 49 (listing requirements) National Company Law Tribunal and Appellate Tribunal.

**\*Highlighted Content offered in Blended Mode (Link Provided)**

**Text Books**

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Kapoor N.D	Company Law & Secretarial Practice	Sultan Chand & Sons, New Delhi	2024 & 11 <sup>th</sup> Edn.
2	Gogna P.P.S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	2020 & 10 <sup>th</sup> Revised Edn

**Reference Books**

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Bahi J.C	Secretarial Practice in India Practices	N.M. Tripathi(p) Ltd	2016 & 2 <sup>nd</sup> Edn,
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book agency	2016 & 23 <sup>rd</sup> Edn.

**Skill Components**

- Prepare different types of organisation charts
- Construct a standing plan for a new business venture
- Demonstrate different leadership styles through role play
- Study the ethical practices followed in an organization and analyze their role in decision making.
- Select any one company and prepare a SWOT analysis
- Prepare a report of CSR activities followed in an organisation.

**Pedagogy**

- Lecture, Assignment, Group Discussion, PowerPoint Presentation and Seminar

**Blended Learning Links**

UNIT	TOPIC	REFERENCE LINKS
I	Distinction between Company and Partnership – Kinds of Companies	<a href="https://www.youtube.com/watch?v=3mjNMwfBHyE">https://www.youtube.com/watch?v=3mjNMwfBHyE</a> <a href="https://keydifferences.com/difference-between-partnership-firm-and-company.html">https://keydifferences.com/difference-between-partnership-firm-and-company.html</a>
	Difference between Private and Public Company –	<a href="https://www.investopedia.com/ask/answers/difference-between-publicly-and-privately-held-companies/">https://www.investopedia.com/ask/answers/difference-between-publicly-and-privately-held-companies/</a> <a href="https://www.shaalaa.com/question-bank-solutions/distinguish-between-private-company-public-company-concept-company_1958">https://www.shaalaa.com/question-bank-solutions/distinguish-between-private-company-public-company-concept-company_1958</a>

	Incorporation of a Company– Documents to be filed	<a href="https://blog.ipleaders.in/incorporation-of-company/">https://blog.ipleaders.in/incorporation-of-company/</a> <a href="https://www.ansarada.com/business-readiness/corporate/incorporation-registration-information">https://www.ansarada.com/business-readiness/corporate/incorporation-registration-information</a>
II	Articles of Association	<a href="https://www.youtube.com/watch?v=aebYX3aZ3Qo">https://www.youtube.com/watch?v=aebYX3aZ3Qo</a> <a href="https://corporatefinanceinstitute.com/resources/equities/articles-of-association/">https://corporatefinanceinstitute.com/resources/equities/articles-of-association/</a>
	Doctrine of Constructive Notice & Indoor Management	<a href="https://www.legalserviceindia.com/legal/article-7523-doctrine-of-constructive-notice-and-indoor-management.html">https://www.legalserviceindia.com/legal/article-7523-doctrine-of-constructive-notice-and-indoor-management.html</a> <a href="https://www.toppr.com/guides/business-laws/companies-act-2013/doctrine-of-indoor-management/">https://www.toppr.com/guides/business-laws/companies-act-2013/doctrine-of-indoor-management/</a>
III	Shares	<a href="https://www.indiaonline.com/knowledge-center/share-market/what-are-shares-and-types-of-shares">https://www.indiaonline.com/knowledge-center/share-market/what-are-shares-and-types-of-shares</a>
	Debentures	<a href="https://www.wallstreetmojo.com/debentures/">https://www.wallstreetmojo.com/debentures/</a>
	Allotment – Valid Allotment – Irregular Allotment	<a href="https://www.wallstreetmojo.com/debentures/">https://www.wallstreetmojo.com/debentures/</a> <a href="https://www.indialawoffices.com/knowledge-centre/allotment-of-shares">https://www.indialawoffices.com/knowledge-centre/allotment-of-shares</a> <a href="https://www.acra.gov.sg/how-to-guides/shares-and-updating-share-information/allotment-of-shares">https://www.acra.gov.sg/how-to-guides/shares-and-updating-share-information/allotment-of-shares</a>
IV	Company Secretary– Appointment, Qualification	<a href="https://www.youtube.com/watch?v=xm1bHERtEKE">https://www.youtube.com/watch?v=xm1bHERtEKE</a> <a href="https://www.youtube.com/watch?v=TSBDO-qDSwk">https://www.youtube.com/watch?v=TSBDO-qDSwk</a>
	Due Diligence in Defining Powers and Duties	<a href="https://en.wikipedia.org/wiki/Company_Secretary_(India)">https://en.wikipedia.org/wiki/Company_Secretary_(India)</a> <a href="https://leverageedu.com/blog/duties-of-company-secretary/">https://leverageedu.com/blog/duties-of-company-secretary/</a>
V	Company Meetings–Kinds	<a href="https://www.youtube.com/watch?v=FrXwr4ALjjY">https://www.youtube.com/watch?v=FrXwr4ALjjY</a> <a href="https://www.brainkart.com/article/Kinds-of-Company-Meetings_40943/">https://www.brainkart.com/article/Kinds-of-Company-Meetings_40943/</a>
	Winding up – Modes	<a href="https://www.youtube.com/watch?v=_zDp-rNHdK">https://www.youtube.com/watch?v=_zDp-rNHdK</a> <a href="https://www.iniafilings.com/winding-up-of-a-company">https://www.iniafilings.com/winding-up-of-a-company</a>

### Course Content and Lecture Schedule

UNIT I (15 Hrs)					
Module No	Topic	CLO Level	No of Hours	Content Delivery Methods	Learning Methods
1	Company – Definition & Features	CLO1, CLO2	3	Lecture, PPT	Participatory Learning
2	Distinction between Company and Partnership <b>Kinds of Companies</b>	CLO1, CLO2	3	Link	Experiential Learning, Blended Learning
3	Difference between Private and Public Company	CLO1, CLO2	3	Link	Experiential Learning, Blended Learning

4	Incorporation of a Company– Documents to be filed	CLO1, CLO2	3	Chalk and Talk, PPT	Participatory Learning
5	Memorandum of Association , Doctrine of Ultravires	CLO1, CLO2	3	Flipped Class, PPT	Problem based Learning, Blended Learning
<b>UNIT II (15 Hrs)</b>					
6	Articles of Association	CLO1, CLO2	3	Link	Experiential Learning, Blended Learning
7	Doctrine of Constructive Notice & Indoor Management	CLO1, CLO2	3	Link	Experiential Learning, Blended Learning
8	Alteration of Article – Prospectus	CLO1, CLO2	3	Chalk and Talk, PPT	Participatory Learning
9	Contents – Misstatements – Liability for Misstatements	CLO2, CLO3	3	Chalk and Talk, PPT	Participatory Learning
10	Certificate of Commencement of Business.	CLO2, CLO3	3	Link, Demo	Participatory Learning, Blended Learning
<b>UNIT III (15 Hrs)</b>					
11	Shares – Debentures	CLO2, CLO3	3	Link	Experiential Learning, Blended Learning
12	Allotment – Valid Allotment – Irregular Allotment	CLO2, CLO3	3	Link, Video	Participatory Learning, Blended Learning
13	Transfer of Shares	CLO2, CLO3	3	Lecture, PPT	Participatory Learning, Blended Learning

14	Transmission of Shares	CLO2, CLO3	3	Lecture, PPT	Participatory Learning, Blended Learning
15	Membership of Company.	CLO2, CLO3	3	Lecture, PPT	Problem based Learning
<b>UNIT IV (14 Hrs)</b>					
16	Company Management	CLO2, CLO3	3	Lecture, PPT	Participatory Learning
17	Board of Directors – Appointment – Qualifications	CLO2, CLO3	3	Chalk and Talk	Participatory Learning
18	Powers – Duties –Liabilities	CLO2, CLO3	3	Chalk and Talk	Participatory Learning
19	Managing Director& Manager– Managerial Remuneration Due Diligence in Managerial Remuneration	CLO2, CLO3	3	Chalk and Talk, Video	Experiential Learning, Participatory Learning
20	Company Secretary– Appointment ,Qualification, Due Diligence in Defining Powers and Duties	CLO2, CLO3	2	Chalk and Talk	Participatory Learning
<b>UNIT V (14 Hrs)</b>					
21	Company Meetings–Kinds	CLO2, CLO3	2	Link, Video	Participatory Learning, Blended Learning
22	Statutory Meeting, Annual General Meeting–Extraordinary General Meeting – Board Meeting	CLO3, CLO4	3	Lecture, PPT	Participatory Learning
23	Resolutions, Minutes, Quorum and Proxy	CLO3, CLO4	3	Chalk and Talk	Participatory Learning
24	Winding up – Modes	CLO3, CLO4	3	Link, Video	Participatory Learning, Blended Learning
25	Corporate Governance in Indian Scenario–need–importance– Due Diligence in corporate governance Clause49 (listing requirements) National Company Law Tribunal and Appellate Tribunal.	CLO2, CLO4	3	Chalk and Talk	Participatory Learning

**Course Designers:**

1. Dr.M.Deepalakshmi,
2. Dr.R.Lakshmi Priya

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	60
2	Experimental Learning	20
3	Problem Solving	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
EC23A02	BANKING LAW AND PRACTICE	THEORY	73	2	-	4

**Preamble**

- To update the students with the knowledge of banking law.
- To create awareness among the students in commercial bank lending policies.
- Students will get exposure for banking operations.

**Prerequisite**

- Basic knowledge in practical applications of banking aspects in real life situations.

**Course Learning Outcomes**

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the banking law's historic development and bank regulatory regime.	K1
CLO2	Understand the various underlying legal and regulatory regimes applicable to Banks and bank holding companies.	K2
CLO3	Apply the theoretical knowledge in solving real time Banking Issues.	K3
CLO4	Examine the various modes of advances and credits issued by banks against Valid collateral securities.	K4

## Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

## Syllabus

### UNIT I

(15 Hrs)

Banking system in India-Commercial Banks- New Private Banks- **\*the Co-operative Banks – The Regional Rural Banks\*** – Unit Trust of India – Reserve Bank of India: Reserve Bank as Banker to government– **\*Reserve Bank as Banker to Bank\*** – Relationship between Reserve Bank and Commercial Banks

### UNIT II

(15 Hrs)

Special Type of Bankers Customers-**\*Negotiable Instruments Act,1881\***– Endorsement - meaning Definition – Legal Provisions regarding Endorsement- General Rules regarding the form of Endorsement- Regular Forms of Endorsement–Kinds of Endorsement.

### UNIT III

(15 Hrs)

Crossing of Cheques - types – Liability of paying banker on Crossed cheques – **\*Not negotiable crossing- Account payees Crossing – Double Crossing – Obliterating Crossing- Opening of Crossing-Payment of Cheques–Precautions to be taken by the paying banker\*** – Statutory protection to the paying banker – When the banker must refuse Payment of cheques- Suitable replies to dishonoured cheques – Collection of cheques- Bills of Exchange and promissory notes-kinds of bills of exchange– Present of Bills of Exchange.

### UNIT IV

(14 Hrs)

Secured Advances – Modes of Creating Charge – Lien – Pledge- Hypothecation- Mortgage- -forms of Mortgages – Legal Mortgage Vs Equitable Mortgage- Sub Mortgage- Assignment.-**\*Types of securities–General principles of secured advances–Advances against Goods\***–Advances against Documents of title to goods-Advances Against Stock exchange Securities, government Securities, Corporate securities, Advances against real estate – Advance against Fixed deposit receipts–Advances Against book debts – Advances against supply bills– Advances against Gold Ornaments and Jewellery -NEFT, SWIFT,IMPS.

### UNIT V

(14 Hrs)

Letter of Credit - Travellers letter of credit – Letters of Commercial Credit- Types of Letters of Commercial Credit- Transfer Guarantee for the Confirming Bank- The Liability of the

issuing Banker – Opening of letter of credit- Uniform Customs and Practice for Documentary Credits-Guarantee – **\*Liability of the Surety- Rights of Surety-Purchase and Discounting Bills- Collection of Bills- Sanctioning credit limits for purchase or Discounting of bills\*** - renewal of Credit limits for Bills–Discounting of Bills of India–Bills Rediscounting Scheme.

**\*Highlighted Content offered in Blended Mode (Link Provided)**

#### **Text Book**

<b>Sl. No.</b>	<b>Author Name</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year and Edition</b>
1.	P.N Varshney	Banking Law and Practice	Sultan Chand & sons	2021 & 25 <sup>th</sup> Edn.

#### **Reference Books**

<b>Sl. No.</b>	<b>Author Name</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year and Edition</b>
1.	S.N. Maheswari	Banking Theory, Law and Practice	S.Chand & Co.Ltd.	2010 & 9 <sup>th</sup> Edn.
2.	Tannanm. Lrt. Honourable, M.R. Tayakars	Banking Law And Practice In India	Thacker And Co Ltd -Bombay	2012 & 23 <sup>rd</sup> Edn., Reprint

#### **Skill Components**

- Familiarity with the structure and types of banks in India, including commercial banks, cooperative banks, and the role of RBI.
- Understanding the functions of the Reserve Bank of India as banker to the government and to other banks.
- Recognizing the legal relationship between RBI and commercial banks, and its implications on monetary control and financial stability.
- Understanding the characteristics and legal provisions of Negotiable Instruments under the NI Act, 1881.
- Identifying different types of endorsement and applying rules for proper endorsement practices.
- Ability to recognize different types of cheque crossing and understanding the liabilities of a paying banker.

#### **Pedagogy**

- Lecture, Assignment, Group Discussion, PowerPoint Presentation and Seminar

#### **Blended Links**

<b>Units</b>	<b>Topic</b>	<b>Link</b>
<b>UNIT – I</b>	The Co-operative Banks– the Regional Rural Banks	<a href="https://testbook.com/banking-awareness/rrb-regional-rural-banks">https://testbook.com/banking-awareness/rrb-regional-rural-banks</a>



	Reserve Bank as Banker to government	<a href="https://unacademy.com/content/bank-exam/study-material/general-awareness/banker-to-the-government/">https://unacademy.com/content/bank-exam/study-material/general-awareness/banker-to-the-government/</a>
<b>UNIT – II</b>	Negotiable Instruments Act, 1881	<a href="https://www.indiacode.nic.in/bitstream/123456789/15327/1/negotiable_instruments_act%2C_1881.pdf">https://www.indiacode.nic.in/bitstream/123456789/15327/1/negotiable_instruments_act%2C_1881.pdf</a>
<b>UNIT – III</b>	Not negotiable crossing- Account payees Crossing - Double Crossing - Obliterating Crossing- Opening of Crossing- Payment of Cheques – Precautions to be taken by the paying banker	<a href="https://klesjgcc.edu.in/wp-content/uploads/2020/04/Law-and-Practice-of-Banking-B.Com-IV.pdf">https://klesjgcc.edu.in/wp-content/uploads/2020/04/Law-and-Practice-of-Banking-B.Com-IV.pdf</a>
<b>UNIT – IV</b>	Assignment.- Types of securities – General principles of secured advances–Advances against Goods	<a href="https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf">https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf</a>
<b>UNIT – V</b>	Liability of the Surety-Rights of Surety-Purchase and Discounting Bills- Collection of Bills- Sanctioning credit limits for purchase or Discounting of bills	<a href="https://www.toppr.com/guides/business-laws-cs/indian-contract-act-1872/rights-and-discharge-of-surety/">https://www.toppr.com/guides/business-laws-cs/indian-contract-act-1872/rights-and-discharge-of-surety/</a>

### Course Content and Lecture Schedule

UNIT – I (15 Hours)					
Module No	Topic	CLO Level	No of hrs	Content delivery methods	Learning Methods
1	Banking system in India-Commercial Banks-New Private Banks	CLO1,CLO2	2	Chalk & Talk, Flipped Class	Participatory Learning
2	<b>The Co-operative Banks– the Regional Rural Banks</b>	CLO1,CLO2	2	PPT, Links	Participatory Learning , Blended Learning
3	Unit Trust of India–Reserve Bank of India	CLO2, CLO3	2	PPT,PDF	Experiential Learning
4	Reserve Bank as Banker to government	CLO2, CLO3	3	Chalk & Talk, PPT	Participatory Learning

5	Reserve Bank as Banker to Bank	CLO1, CLO2 CLO3, CLO4	3	Links,PPT	Experiential Learning ,Blended Learning
6	Relationship between Reserve Bank and Commercial Banks	CLO1, CLO3 CLO4	3	Flipped Class,PPT	Participatory Learning
<b>UNIT – II (15 Hours)</b>					
7	Special Type of Bankers Customers	CLO3, CLO4	3	Chalk & Talk, PPT	Participatory Learning
8	<b>Negotiable Instruments Act, 1881</b>	CLO3 CLO4	3	Chalk & Talk Board	Participatory Learning, Blended Learning
9	Endorsement-meaning Definition– Legal Provisions Regarding Endorsement	CLO1, CLO2 CLO3	3	Videos,PPT , Link	Participatory Learning ,Blended Learning
10	General Rules regarding the form of Endorsement	CLO2, CLO3	3	Chalk & Talk , PPT	Experiential Learning
11	Regular Forms of Endorsement– Kinds of Endorsement.	CLO1, CLO2 CLO 4	3	Board, PPT, Links	Experiential Learning, Blended Learning
<b>UNIT – III (15 Hours)</b>					
12	Crossing of Cheques-types–Liability of paying banker on Crossed cheques	CLO1, CLO2 CLO3	3	PPT, Videos	Experiential Learning, Blended Learning
13	<b>Not negotiable crossing-Account payees Crossing -Double Crossing - Obliterating Crossing- Opening of Crossing- Payment of Cheques – Precautions to be taken by the paying banker</b>	CLO1, CLO2 CLO3	4	Chalk & Talk	Participatory Learning, Blended Learning
14	Statutory protection to the paying banker – When the banker must refuse Payment of cheques- Suitable replies to dishonoured cheques	CLO3, CLO4	4	PPT, Videos, Links	Participatory Learning, Blended Learning
15	Collection of cheques- Bills of Exchange and promissory notes- kinds of bills of exchange – Present of	CLO3, CLO4	4	Board, PPT	Experiential Learning

	Bills of Exchange.				
<b>UNIT – IV (14 Hours)</b>					
16	Secured Advances–Modes of Creating Charge–Lien–Pledge - Hypothecation-Mortgage—forms of Mortgages–Legal Mortgage Vs Equitable Mortgage-Sub Mortgage	CLO1, CLO2 CLO3	2	Board, PPT, Links	Experiential Learning, Blended Learning
17	<b>Assignment.- Types of securities – General principles of secured advances–Advances against Goods</b>	CLO1, CLO2 CLO4	3	Chalk & Talk Board	Participatory Learning, Blended Learning
18	Advances against Documents of title to goods- advances Against Stock exchange Securities	CLO3, CLO4	3	PPT, Links	Problem based learning, Blended Learning
19	Government Securities, corporate securities, Advances against realestate–advances against Fixed deposit receipts–Advances Against book debts	CLO3, CLO4	3	Board, PPT	Experiential Learning
20	Advances against supply bills – Advances against Gold Ornaments and Jewellery - NEFT,SWIFT,IMPS.	CLO3, CLO4	3	Videos, PPT	Participatory Learning
<b>UNIT – V (14 Hours)</b>					
21	Letter of Credit-Travellers letter of credit–Letters of Commercial Credit-Types of Letters of Commercial Credit	CLO1, CLO2 CLO3	3	Chalk & Talk Board	Participatory Learning
22	Transfer Guarantee for the Confirming Bank-The Liability of the issuing Banker– Opening of letter of credit	CLO1, CLO2 CLO3	3	PPT, Videos, Links	Participatory Learning
23	Uniform Customs and Practice for Documentary Credits-Guarantee	CLO1, CLO2 CLO3, CLO4	3	Board, PPT	Experiential Learning
24	<b>Liability of the Surety-Rights of Surety-Purchase and Discounting Bills- Collection of Bills- Sanctioning credit limits for purchase or Discounting of bills</b>	CLO2, CLO3 CLO 4	3	Links, PPT	Participatory Learning, Blended Learning
25	Renewal of Credit limits for Bills Discounting of Bills of India–Bills Re discounting Scheme.	CLO1, CLO2 CLO3	2	PPT, Videos, Links	Experiential Learning

**Course Designers**

1. Dr.M.Deepalakshmi

2. Mrs.K.Ilavarasi

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	60
2	Experimental Learning	20
3	Problem Solving	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BP23A01	BUSINESS MANAGEMENT AND ETHICS	THEORY	73	2	-	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**

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

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

**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

## Syllabus

### UNIT I

(15 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

(15 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.

**\* Highlighted Content offered in Blended Mode (Link Provided)**

#### Text Books

S. No	Authors	Title	Publishers	Year & Edition
1.	R K Sharma &Shasi K Gupta	Principles of Management	Kalyani Publishers	2017 reprint – 1 <sup>st</sup> Edn.

2.	DinkarPagre	Principles of Management	Sultan Chand & sons	2018 reprint – 1 <sup>st</sup> Edn.
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#### Reference Books

S. No	Authors	Title	Publishers	Year & Edition
1.	Dr.C.NSonttakkai	Principles of Management	Kalyani Publishers,	2016 reprint – 1 <sup>st</sup> Edn.
2.	PC Tripathi& PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 - 1 <sup>st</sup> Edn.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2017- 10 <sup>th</sup> Edn.

#### Skill Components

- Preparation of different types of organisation charts
- Construct a standing plan for a new business venture
- Demonstrate different leadership styles through role play
- Study the ethical practices followed in the organization
- Select any one company and prepare SWOT analysis
- Prepare a report of CSR activities followed in an organisation

#### Pedagogy

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

#### Contents and Presentation Schedule

UNIT I (15 Hrs)					
Module I	Topic	CLO Level	No of Hours	Content Delivery Methods	Learning Methods
1	Management-Definition Nature and Scope	CLO1	3	Lecture, PPT	Participatory Learning
2	<b>Functions – Managerial Skills – Levels of Management</b>	CLO1, CLO3	2	Link, Demo	Experiential Learning, Blended Learning

3	Roles and Skills of a Manager	<b>CLO2, CLO3</b>	2	Chalk and Talk, PPT	Participatory Learning
4	Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo	<b>CLO2, CLO3</b>	3	Chalk and Talk, PPT	Participatory Learning
5	<b>Management as a Science, Art, Profession</b>	<b>CLO1, CLO4</b>	2	Flipped Class, PPT	Participatory Learning, Blended Learning
6	<b>Management and Administration</b>	<b>CLO2, CLO3,</b>	2	Chalk and Talk, PPT	Participatory Learning, Blended Learning
7	Principles of Management	<b>CLO1, CLO2 CLO4,</b>	1	Flipped Class, PPT	Experiential Learning
<b>UNIT II (15 Hrs)</b>					
8	Planning of Meaning and Nature	<b>CLO1</b>	2	Flipped Class, PPT	Participatory Learning
9	<b>Importance- Purpose of Planning</b>	<b>CLO1, CLO3</b>	2	Lecture, PPT	Participatory Learning, Blended Learning
10	Planning Process - Advantages and Limitations	<b>CLO3, CLO4</b>	1	Chalk and Talk, PPT	Participatory Learning
11	Types of Plans	<b>CLO2, CLO3,</b>	1	Chalk and Talk, PPT	Participatory Learning
12	<b>Objectives, Policies– Strategies, Procedures – Programmes, Obstacles to Effective Planning</b>	<b>CLO2, CLO3,</b>	3	Link, Demo	Participatory Learning, Blended Learning
13	Decision Making: Steps	<b>CLO2,CLO4,</b>	2	Flipped Class, PPT	Experiential

					Learning
14	Role of MIS for Decision Making	<b>CLO3,CLO4,</b>	2	PPT	Experiential Learning
15	<b>MBO- MBE- Policy and Strategy</b>	<b>CLO4</b>	2	Lecture, Video	Problem based Learning
<b>UNIT III (15 Hrs)</b>					
16	Organisation - Meaning - Nature and importance	<b>CLO1</b>	2	Chalk and Talk, Video	Participatory Learning
17	<b>Process of organization</b>	<b>CLO1, CLO2</b>	2	Lecture, PPT	Participatory Learning, Blended Learning
18	<b>Organization structure</b>	<b>CLO1, CLO2</b>	1	Lecture, PPT	Participatory Learning, Blended Learning
19	<b>Organization chart– Organization manuals</b>	<b>CLO1, CLO2, CLO4</b>	2	Link, Video	Participatory Learning, Blended Learning
20	Types of Organization- Departmentation- Span of Management	<b>CLO3</b>	3	Lecture, PPT	Experiential Learning
21	<b>Authority- Responsibility- Accountability</b>	<b>CLO4</b>	2	Link, Demo	Experiential Learning, Blended Learning
22	Power-Delegation- Centralization- Decentralization- Staffing- case study	<b>CLO1, CLO3, CLO4</b>	3	Lecture, PPT	Participatory Learning
<b>UNIT IV (14 Hrs)</b>					
23	Leadership -Meaning	<b>CLO1</b>	1	Lecture, PPT	Participatory Learning
24	Importance of Leadership	<b>CLO1, CLO2</b>	1	Chalk and Talk	Participatory Learning
25	<b>Functions of</b>	<b>CLO1, CLO3</b>	3	Demo	Experiential Learning,



	<b>Leadership–Leadership styles–Qualities of good leader</b>				Blended Learning
26	Theories & Approaches of Leadership	<b>CLO4</b>	2	Chalk and Talk, Video	Experiential Learning
27	Directing-Functions	<b>CLO1, CLO2</b>	2	Chalk and Talk	Participatory Learning
28	<b>Coordination-Meaning-Definition-Principles</b>	<b>CLO2</b>	2	Lecture, PPT	Participatory Learning, Blended Learning
29	Advantages and disadvantages of Coordination-Case study	<b>CLO4</b>	3	Link, Video	Problem based Learning
<b>UNIT V (14 Hrs)</b>					
30	Control –Meaning - and Importance	<b>CLO1</b>	2	Chalk and Talk	Participatory Learning
31	<b>Process &amp; Techniques of control</b>	<b>CLO1, CLO3</b>	2	Lecture, PPT	Participatory Learning, Blended Learning
32	Ethics-Meaning– Importance Nature-Relevance	<b>CLO1, CLO2, CLO4</b>	2	Chalk and Talk	Participatory Learning
33	<b>Structure of ethics management</b>	<b>CLO1, CLO2,</b>	2	Lecture, PPT	Participatory Learning, Blended Learning
34	<b>Ethics in business</b>	<b>CLO1, CLO2,</b>	1	Link, Video	Participatory Learning, Blended Learning
35	Factors affecting ethical practice in business	<b>CLO1, CLO2,CLO4</b>	2	Demo	Experiential Learning
36	Social Responsibility of Business	<b>CLO1, CLO2,</b>	3	Link, Video	Problem based Learning

## Blended Links

UNIT	TOPIC	REFERENCE LINKS
I	<b>Functions – Managerial Skills</b>	<a href="https://study.com/academy/lesson/management-in-organizations-top-middle-low-level-managers.html">https://study.com/academy/lesson/management-in-organizations-top-middle-low-level-managers.html</a> <a href="https://www.youtube.com/watch?v=aWV8w-coyhM">https://www.youtube.com/watch?v=aWV8w-coyhM</a>
	<b>Levels of Management</b>	<a href="https://www.managementstudyguide.com/management_levels.htm">https://www.managementstudyguide.com/management_levels.htm</a>
	<b>Management as a Science, Art, Profession</b>	<a href="https://www.google.com/url?sa=t&amp;source=web&amp;rct=j&amp;opi=89978449&amp;url=https://www.youtube.com/watch%3Fv%3DWeqAivattEU&amp;ved=2ahUKEwi6x-64t_yMAxX9k68BHaD8CRsQtwJ6BAgQEAI&amp;usg=AOvVaw0XbJBvnaWGmAC3S78Z5R5r">https://www.google.com/url?sa=t&amp;source=web&amp;rct=j&amp;opi=89978449&amp;url=https://www.youtube.com/watch%3Fv%3DWeqAivattEU&amp;ved=2ahUKEwi6x-64t_yMAxX9k68BHaD8CRsQtwJ6BAgQEAI&amp;usg=AOvVaw0XbJBvnaWGmAC3S78Z5R5r</a>
	<b>Management and Administration</b>	<a href="https://www.youtube.com/watch?app=desktop&amp;v=a0A3ZagYPt8">https://www.youtube.com/watch?app=desktop&amp;v=a0A3ZagYPt8</a>
II	<b>Importance- Purpose of Planning</b>	<a href="https://www.taxmann.com/post/blog/what-is-planning-importance-process-and-types">https://www.taxmann.com/post/blog/what-is-planning-importance-process-and-types</a>
	<b>Objectives, Policies– Strategies, Procedures – Programmes</b>	<a href="https://www.youtube.com/watch?v=MYmZ4zI2OuY">https://www.youtube.com/watch?v=MYmZ4zI2OuY</a> <a href="https://mbaofficial.com/mba-courses/principles-of-management/what-do-you-mean-by-plan-objectives-policies-strategies-and-procedures/">https://mbaofficial.com/mba-courses/principles-of-management/what-do-you-mean-by-plan-objectives-policies-strategies-and-procedures/</a>
	<b>Obstacles to Effective Planning</b>	<a href="http://receipt012022.hiralalpaulcollege.ac.in/upload/Commerce/1727188802Barriers%20to%20Effective%20Planning.pdf.pdf">http://receipt012022.hiralalpaulcollege.ac.in/upload/Commerce/1727188802Barriers%20to%20Effective%20Planning.pdf.pdf</a>
	<b>MBO- MBE- Policy and Strategy</b>	<a href="https://study.com/academy/lesson/management-by-exception-definition-principle-examples.html">https://study.com/academy/lesson/management-by-exception-definition-principle-examples.html</a>
III	<b>Process of organization</b>	<a href="https://www.pvpsiddhartha.ac.in/dep_it/lecture%20notes/IEE/IEE%20Unit-2.pdf">https://www.pvpsiddhartha.ac.in/dep_it/lecture%20notes/IEE/IEE%20Unit-2.pdf</a>
	<b>Organization structure</b>	<a href="https://www.youtube.com/watch?v=xuGh-jzupzc">https://www.youtube.com/watch?v=xuGh-jzupzc</a>
	<b>Organization chart</b>	<a href="https://www.lucidchart.com/pages/tutorial/organizational-charts">https://www.lucidchart.com/pages/tutorial/organizational-charts</a>
	<b>Organization manuals</b>	<a href="https://elearning.nokomis.in/uploaddocuments/Principles%20of%20management%20(Revised/Chp.12%20Organisational%20Charts%20&amp;%20Manuals/PPT/Chapter12-Charts%20Manuals.pdf">https://elearning.nokomis.in/uploaddocuments/Principles%20of%20management%20(Revised/Chp.12%20Organisational%20Charts%20&amp;%20Manuals/PPT/Chapter12-Charts%20Manuals.pdf</a>

	<b>Authority-Responsibility-Accountability</b>	<a href="https://www.youtube.com/watch?v=BJ-GgJyyLIU">https://www.youtube.com/watch?v=BJ-GgJyyLIU</a>
<b>IV</b>	<b>Functions of Leadership</b>	<a href="https://prasmul-eli.co/en/articles/Kenali-Fungsi-fungsi-Kepemimpinan-dalam-Organisasi-dan-Manfaatnya">https://prasmul-eli.co/en/articles/Kenali-Fungsi-fungsi-Kepemimpinan-dalam-Organisasi-dan-Manfaatnya</a>
	<b>Leadership styles</b>	<a href="https://www.imd.org/blog/leadership/leadership-styles/">https://www.imd.org/blog/leadership/leadership-styles/</a>
	<b>Qualities of good leader</b>	<a href="https://emeritus.org/in/videos/leadership-essential-leadership-qualities/">https://emeritus.org/in/videos/leadership-essential-leadership-qualities/</a>
	<b>Coordination-Meaning &amp; Definition, Principles of Coordination</b>	<a href="https://www.vedantu.com/commerce/principles-of-coordination">https://www.vedantu.com/commerce/principles-of-coordination</a> <a href="https://www.youtube.com/watch?app=desktop&amp;v=yXTboZTWDk8">https://www.youtube.com/watch?app=desktop&amp;v=yXTboZTWDk8</a> <a href="https://www.studocu.com/in/document/jaipur-national-university/principles-of-management/case-study-summary-and-keywords-coordination-and-cooperation/55624844">https://www.studocu.com/in/document/jaipur-national-university/principles-of-management/case-study-summary-and-keywords-coordination-and-cooperation/55624844</a>
<b>V</b>	<b>Process &amp; Techniques of control</b>	<a href="https://www.youtube.com/watch?v=jOLHwYi-waI">https://www.youtube.com/watch?v=jOLHwYi-waI</a>
	<b>Structure of ethics management</b>	<a href="https://www.makingbusinessmatter.co.uk/ethics-in-management/">https://www.makingbusinessmatter.co.uk/ethics-in-management/</a>
	<b>Ethics in business</b>	<a href="https://online.hbs.edu/blog/post/business-ethics">https://online.hbs.edu/blog/post/business-ethics</a>
	<b>Social Responsibility in Business</b>	<a href="https://www.icsi.edu/media/portals/2/ppt/ROC-CSR-300317%20.pdf">https://www.icsi.edu/media/portals/2/ppt/ROC-CSR-300317%20.pdf</a>

### Course Designers

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

<b>S.NO</b>	<b>LEARNING METHODS</b>	<b>PERCENTAGE</b>
1	Participatory Learning	50
2	Experimental Learning	30
3	Problem Solving	20

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>EC24CP3</b>	<b>DATABASE PROGRAMMING PRACTICAL</b>	<b>PRACTICAL</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>2</b>

### Preamble

- To enhance practical knowledge in Database Management

### Course Learning Outcomes

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Relate the database application environment and queries using built-in functions and operators	<b>K1</b>
<b>CLO2</b>	Enumerate and demonstrate the database using SQL	<b>K2</b>
<b>CLO3</b>	Illustrate data definition and manipulation languages in SQL	<b>K3</b>
<b>CLO4</b>	Analyse constraints and queries on a database using RDBMS	<b>K4</b>

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	S	S	L
<b>CLO2</b>	S	S	S	S	L
<b>CLO3</b>	S	S	S	S	L
<b>CLO4</b>	S	S	S	S	L

S- Strong; M- Medium; L-Low

### Syllabus

#### 1. Data Definition Language Table : **Student**

<b>Regno</b>	<b>Number (5) primary key</b>
Stud name	Varchar 2(15)
Gender	Char (6)
Dept name	Char (25)
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 Language Table: **Student**

<b>Regno</b>	<b>Number (5) primary key</b>
Studname	Varchar 2 (15)
Gender	Char (6)
Dept name	Char (25)
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 with following field.

Table: **Employee**

<b>Eno</b>	<b>Number (5) primary key</b>
Ename	varchar2 (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 10 employees.

Comp id	Number (6) primary key
Comp name	Varchar 2 (15) not null
Proprietor	Varchar 2 (15) not null
Address	Varchar 2 (25) not null
Sup name	Varchar 2 (15)
No of empl	Number (4)
GP Percent	Number (6, 2)

Queries:

- a. Display all the records of the company which are in 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 & order by GP Percent.
  - d. Display the details 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.
5. Create a table "Product" with the following fields and insert the values

Prod no	Number (6)
Prodname	Varchar 2 (15)
Unitofmeasure	Varchar 2 (15)
Qty	Number (6, 2)

Rate per unit	number (8,2)
Totamt	Number (8, 2)

Queries:

- Using update statements calculate the total amount and then select the record.
- Select the records whose unit of measure is "Kg".
- Select the records whose quantity is greater than 10 and less than or equal to 20.
- Calculate the entire total amount by using sum operation.
- Calculate the number of records whose unit price is greater than 50 with count operation.

6. Create the table Payroll with the following

fields and insert the values: Table: **Payroll**

Emp no	Number (8)
Emp name	Varchar 2 (8)
Dept	Varchar 2 (10)
Basic pay	Number (8, 2)
HRA	Number (6, 2)
DA	Number (6, 2)
PF	Number (6, 2)
Net pay	Number (8, 2)

Queries:

- Update the records to calculate the net pay.
- Arrange the records of the employees in ascending order of their net pay.
- Display the details of the employees whose department is Sales.
- Select the details of employees whose  $HRA \geq 1000$  and  $DA \leq 900$ .
- Select the records in descending order.

7. Create a table Deposit and Loan with the following fields:

Table: **Deposit**

Acc no	Number (3)
Account Type	Varchar 2 (6)
Branch Name	Varchar 2 (15)
Cust name	Varchar 2 (20)
Balance amt	Varchar 2 (10)

Table: **Loan**

Loan no	Number (5)
Bname	Varchar 2 (15)
Custname	Varchar 2 (30)
Loanamt	Number (10)

Queries:

- a. Insert the records in to the table.
  - b. Describe the structure of the table.
  - c. Display the records of Deposit and Loan.
  - d. Find the number of loans with amount between 10000 and 50000.
  - e. List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
  - f. Find the average account balance at the Coimbatore branch.
  - g. Update deposits to add interest at 5% to the balance.
  - h. Arrange the records in descending order of the loan amount.
  - i. Find the total amount of deposit in —Trichy branch.
8. Create the course and batch table with following fields

Table: **Course**

<b>Course no</b>	<b>Number (5) primary key</b>
Course name	Varchar 2 (20)
Fees	Number (8,2)

Table: **Batch**

<b>Batch no</b>	<b>Number (5) primary key</b>
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Course no	Number (5) foreign key
Start date	Date
Duration	Varchar 2(15)

Queries:

- Insert values and display the records
- Display the records from batch table whose Course no is —9||
- Display the Course no, Course name for the batch starting from —25June2000||
- List Batch no for the batch starting before —30<sup>th</sup>June2001|| and after —December2001||
- List the details of the batch who have joined before the end of —September 2001||

9. Create Employee and Department table with following fields

Table: **Employee**

E no	Number (5) primary key
E name	Varchar 2 (20) not null
Dept no	Number (2) not null
Desig	Char (10) not null
Sal	Number (9, 2) not null
Comm.	Number (7,2) null
PF	Number (9,2)

Table: **Department**

Dept no	Varchar 2 (15) primary key
Dept name	Varchar 2(15)

Queries:

- Display the details of department table
- List the name, salary and PF amount of all the employees (PF is calculated as 10% of salary)
- 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 5% commission whose salary >25000
  - g. List the names of the employees who are not "managers"
10. Create Employee Salary and Department table with following fields

**Table: Employee Salary**

Eno	Number (5) primary key
Ename	Varchar 2(20) not null
Deptno	Number (2) not null
Desig	Char (10) not null
Sal	Number (9, 2) not null
Comm.	Number (7,2) null
Shift	Varchar 2(15)

**Table: Department**

Deptno	Varchar 2 (15) primary key
Deptname	Varchar 2(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 emp no, name whose shift is —FN
  - d. List average salary for all departments employing more than five people
  - 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
11. Create Library with the following fields

Book no	Number (5)
Booknm	Varchar 2 (10)
Authornm	Varchar 2 (10)
Price	Number (3,8)
Status	Varchar 2 (5)
Category	Varchar 2 (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)
12. Create a simple student marks processing using parallel-style logic on two separate tables

**a) Com Student – table name**

Student id	UNSIGNED, INT, AUTO INCREMENT, PRIMARY KEY
First name	VARCHAR (60)
Last name	VARCHAR (60)
Marks	INT (5)

**b). IT Student -table name**

Student id	FOREIGN KEY refers to user id field of user table
First name	VARCHAR(60)
Last name	VARCHAR (60)
Marks	INT (5)

- a. SELECT all the users along with their marks to calculate Parallel-style Query (Combine & Calculate Average)
- b. List the students who scored more than 80 in any department using Parallel-Style Filter.

13. Sales in Multiple Regions (East & West) using Distributed Database style.

**Table : East region**

Sales id	INT PRIMARY KEY
Produt name	VARCHAR(20)
City	VARCHAR(20)
Amount	Numeric(12,2)

**Table: West region**

Sales id	INT PRIMARY KEY
Produt name	VARCHAR(20)
City	VARCHAR(20)
Amount	Numeric(12,2)

Queries:

- Retrieve the Query: Show All Sales from Both Branches.
- Retrieve all the Sales Above ₹10,000 from both the regions.
- Find the Highest Sale in Each Region.

## Pedagogy

Lecture, Demo in System

## Course Content and Presentation Schedule

Module No	Topic	CLO Level	No.of Periods	Content delivery methods	Learning Methods
1	Data Definition Language Table using SQL	CLO 1	3	Presentation	Participatory Learning, Experimental Learning
2	Data Manipulation Language Table Using SQL	CLO 1	3	Presentation	Participatory Learning, Experimental Learning
3	Create an Employee table using SQL	CLO 1	3	Presentation	Participatory Learning, Experimental Learning
4	Create a table "Company" SQL	CLO 1	3	Presentation	Participatory Learning, Experimental Learning

5	Create a table "Product" using SQL	<b>CLO 1</b>	3	Presentation	Participatory Learning, Experimental Learning
6	Create the table Payroll using SQL	<b>CLO 1</b>	3	Presentation	Participatory Learning, Experimental Learning
7	Create a table Deposit and loan Using SQL	<b>CLO 4</b>	3	Presentation	Participatory Learning, Experimental Learning
8	Create the course and batch table Using SQL	<b>CLO 2</b>	4	Presentation	Participatory Learning, Experimental Learning
9	Create Employee and Department Table using SQL	<b>CLO 3</b>	4	Presentation	Participatory Learning, Experimental Learning
10	Create Employee Salary and department table using SQL	<b>CLO 2</b>	4	Presentation	Participatory Learning, Experimental Learning
11	Create Library details using SQL	<b>CLO 3</b>	4	Presentation	Participatory Learning, Experimental Learning
12	Create Distributed Database using SQL	<b>CLO 3</b>	4	Presentation	Participatory Learning, Experimental Learning
13	Create a Parallel –related database schema using SQL	<b>CLO 2</b>	4	Presentation	Participatory Learning, Experimental Learning

**Course Designers:**

1. Mrs.T.Subamathi Department of BCom (e-Com) & (SF)

2. Mrs.A.Sasikala Department of BCom (CA)

<b>S.NO</b>	<b>LEARNING METHODS</b>	<b>PERCENTAGE</b>
1	Participatory Learning	50
2	Experimental Learning	50

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>EC24SBP1</b>	<b>DIGITAL MARKETING ANALYTICS IN e-COMMERCE</b>	<b>PRACTICAL</b>	<b>-</b>	<b>4</b>	<b>41</b>	<b>3</b>

### **Preamble**

- To impart knowledge of digital marketing fundamentals and key strategies for effective brand development
- To equip students with hands-on experience in website development, content creation, and social media marketing
- To enable students to track and analyze marketing performance using web analytics and AI tools for optimized decision-making

### **Prerequisite**

- Basic understanding of digital marketing concepts and business principles

### **Course Learning Outcomes**

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Understand the fundamentals of digital marketing and key strategies for business growth.	K1
CLO2	Interpret and implement digital marketing techniques such as content creation and social media engagement.	K2
CLO3	Evaluate the role of AI tools and web analytics in optimizing digital marketing campaigns	K3
CLO4	Apply website development and customization techniques to create an effective digital marketing presence.	K4

### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	S	M
<b>CLO4</b>	S	S	S	S	M

S- Strong; M-Medium

## **Syllabus**

### **Unit I**

**(9 Hours)**

**Fundamentals of Digital Marketing-**Introduction to Digital Marketing - Marketing Objectives- Business & Competitive Analysis- Customer Engagement- Brand Development- Campaign Execution.

#### **Hands- on Activity: Exploring Tools**

- Identify a newly launched business (eg: Handmade jewellery or online coaching service) and Define three SMART marketing objectives such as Brand Awareness, Customer engagement, Sales Growth using Google Docs or Notion.
- Develop a Brand identity for a new start up business- Design a Logo- Brand colour and Tag line using Canva or Looka.

### **Unit II**

**(9 Hours)**

**Market Research & Website Development-** Market Understanding, Buyer Persona, Value Proposition, Digital Marketing Strategies- Website Development- WordPress Basics, Website Setup, Theme Customization, Content Management.

#### **Hands- on Activity: Simple Marketing Tools**

- Conduct market research and Create a Buyer Persona for a new online language learning platform targeting young professionals using Google Trends or Canva.
- Customize a website for a small bakery business using WordPress.

### **Unit III**

**(9 Hours)**

**Marketing Strategies-** Content Marketing- Content Strategy, Audience Research, Copywriting vs. Content Writing, Effective Copywriting Techniques. Social Media Marketing- Facebook, Instagram, YouTube Marketing, Content Planning, Audience Engagement. Influencer Marketing- Benefits, Finding the Right Influencers, Campaign Setup.

#### **Hands- on Activity: Creative Marketing Strategies**

- Write one blog post and one Ad copy for the same product to understand a difference using Grammarly.
- Develop and automate a one-week social media content plan for a fashion brand using RiteTag and Canva.

#### **Unit IV**

**(9 Hours)**

**e-Commerce Fundamentals & AI in Marketing-** AI in Marketing (ChatGPT & AI Tools) - AI for Content, Ad Copies, SEO, Marketing Automation eCommerce Fundamentals- Business Models (B2B, B2C), Online Store Setup, Payment Gateways.

#### **Hands-on Activity: AI in practice**

- Use ChatGPT and Jasper AI to create Ad copies for a new product launch.
- Build a basic online store using Square Online or WooCommerce.

#### **Unit V**

**(9 Hours)**

**Web Analytics & Performance Tracking-** SEO Essentials- Basics of SEO, Keyword Research - Google Search Console, Google Analytics 4 (GA4), Performance Reporting- Performance Tracking & Analytics- Conversion Tracking, eCommerce Analytics, Performance Reports.

#### **Hands-on Activity: Performance Analytics**

- Create a complete e-Commerce performance report integrating insights from all modules using Google Analytics, Lookers studio and Google Sheets.

#### **Course Designers:**

1. Ms. B. Pavithra
2. Ms. S. Janani