



**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**

**2025 – 2028 BATCH**

**(I SEMESTER)**



**Autonomous and Affiliated to Bharathiar University**  
**Re-accredited with A++ grade by NAAC**  
**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.



**BACHELOR OF COMMERCE WITH e-COMMERCE**  
**CHOICE BASED CREDIT SYSTEM (CBCS) &**  
**LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)**  
**SCHEME & SYLLABUS OF EXAMINATION**  
**2025-2028 BATCH**  
**SEMESTER I**

| 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>I</b>    | I    | TAM2501A/<br>HIN2501A/<br>FRE2501A | Tamil Paper I/<br>Hindi Paper I/<br>French Paper I       | L           | 4                      | 58            | 2        | 3                       | 25                | 75  | 100   | 3       |
|             | II   | ENG2501A                           | English Paper I                                          | E           | 4                      | 58            | 2        | 3                       | 25                | 75  | 100   | 3       |
|             | III  | CM25C01                            | Principles of Accounting                                 | CC          | 5                      | 73            | 2        | 3                       | 25                | 75  | 100   | 3       |
|             | III  | EC25C02                            | Fundamentals of e-Commerce                               | CC          | 6                      | 88            | 2        | 3                       | 25                | 75  | 100   | 4       |
|             | III  | TH24A07                            | Mathematics for Commerce                                 | GE          | 5                      | 73            | 2        | 3                       | 25                | 75  | 100   | 4       |
|             | III  | EC25CP1                            | Advanced Data Analysis Techniques in Excel Practical     | CC          | 4                      | 60            | -        | 3                       | 15                | 35  | 50*   | 2       |
|             | IV   | NME25B1 /<br>NME25A1               | Basic Tamil I/<br>Advanced Tamil I                       | AEC         | 2                      | 28            | 2        | -                       | 100               | -   | 100   | 2       |
|             |      | NME23ES                            | Introduction to Entrepreneurship                         | AEC         | 2                      | 30            | -        | -                       | 100               | -   | 100   |         |
|             | VI   | NM25GAW                            | General Awareness                                        | AECC        | SS                     | -             | -        | -                       | 100               | -   | 100   | Gr.     |
| <b>I-II</b> | VI   | COM25SER                           | Community Services<br>30 Hours                           | GC          | -                      | -             | -        | -                       | -                 | -   | -     | -       |
| <b>I-V</b>  | VI   | 24BONL 1<br>24BONL 2<br>24BONL 3   | Online Course I<br>Online Course II<br>Online Course III | ACC         | -                      | -             | -        | -                       | -                 | -   | -     |         |

**L – Language**

**E – English**

**CC – Core Courses**

**GE – Generic Elective**

**GC - General Course**

**AEC – Ability Enhancement Course**

**Gr.- Grade**

**SS-Self Study**

**CA – Continuous Assessment**

**ESE - End Semester Examination**

**ACC-Additional Credit Course**

**AECC- Ability Enhancing Compulsory 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**

#### **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      |
| <b>Total</b>                                                                     | <b>: 45 Marks</b> |

#### **CA Question Paper Pattern:(for Principles of 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      |
| <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>            |

### **End Semester Examination – Question Paper Pattern and Distribution of Marks UG - 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) | : 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> |



### **ESE Question Paper Pattern:(for Principles of 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 15 Marks) | : 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.

### **Practical**

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

### **Part IV**

### **Introduction to Entrepreneurship**

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

### **Advanced Tamil/ Basic Tamil**

|              |                                                   |
|--------------|---------------------------------------------------|
| CIA Test     | : 25 Marks (conducted for 50 Marks after 50 days) |
| Model Exam   | : 50 Marks (conducted for 75 Marks after 85 days) |
| Quiz         | : 15 Marks                                        |
| Assignment   | : 10 Marks                                        |
| <b>Total</b> | <b>: 100 Marks</b>                                |

### **Attendance Marks**

|           |           |
|-----------|-----------|
| 91 – 100% | : 3 Marks |
| 81 – 90 % | : 2 Marks |
| 75 – 80%  | : 1 Mark  |

### MAPPING OF PLOs WITH CLOs

| COURSE                  | PROGRAMME LEARNING OUTCOMES |      |      |      |      |
|-------------------------|-----------------------------|------|------|------|------|
|                         | PLO1                        | PLO2 | PLO3 | PLO4 | PLO5 |
| <b>COURSE - CM25C01</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 - EC25C02</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 – EC25CP1</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

| <b>COURSE CODE</b> | <b>COURSE TITLE</b>             | <b>CATEGORY</b> | <b>L</b>  | <b>T</b> | <b>P</b> | <b>CREDIT</b> |
|--------------------|---------------------------------|-----------------|-----------|----------|----------|---------------|
| <b>CM25C01</b>     | <b>PRINCIPLES OF ACCOUNTING</b> | <b>THEORY</b>   | <b>73</b> | <b>2</b> | <b>-</b> | <b>3</b>      |

#### **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

| <b>CLOs</b> | <b>CLO Statement</b>                                                       | <b>Knowledge Level</b> |
|-------------|----------------------------------------------------------------------------|------------------------|
| <b>CLO1</b> | Define the concepts and conventions in accounting.                         | <b>K1</b>              |
| <b>CLO2</b> | Interpret accounting statement using basic concepts.                       | <b>K2</b>              |
| <b>CLO3</b> | Apply the procedures of recording transactions and preparation of Reports. | <b>K3</b>              |
| <b>CLO4</b> | Articulate the accounting concepts to interpret the performance of a Firm. | <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           | 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           |

S-Strong; M-Medium

#### **Syllabus**

##### **Unit I**

**(14 Hrs)**

Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books— Trial Balance–Disclosure of Company accounting Policies (AS1)- Revenue Recognition (AS 9)– Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts–Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

##### **Unit II**

**(15 Hrs)**

Classification of Errors - Rectification of Errors – Preparation of Suspense Account. Bank Reconciliation Statement-Need and Preparation. Average due date- Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate (trade bills only).

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

Accounting from Incomplete Records – Single Entry System: Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method–Preparation of final statements by Conversion method. Joint Venture (AS-27).

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

Royalty and Insurance Claims: Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Provisions, Contingent Liabilities, and Contingent Assets (AS29) -Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only).

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

Depreciation (AS 6) - Meaning – Objectives – Accounting Treatments - Types – Straight Line Method –Diminishing Balance method –Conversion method –Annuity Method – Revaluation Method.

**Text Books**

| Sl.No. | Author Name          | Title of the Book         | Publisher            | Year and Edition                      |
|--------|----------------------|---------------------------|----------------------|---------------------------------------|
| 1.     | Jain S.P &Narang K.L | Principles of Accountancy | Kalyani Publishers   | 2022, 21 <sup>st</sup> Edn.           |
| 2.     | Reddy TS &A Murthy   | Financial Accounting      | Margham Publications | Reprint<br>2021, 7 <sup>th</sup> Edn. |

**Reference Books**

| Sl.No. | Author Name                       | Title of the Book            | Publisher           | Year and Edition            |
|--------|-----------------------------------|------------------------------|---------------------|-----------------------------|
| 1.     | RL Gupta &Radhasamy               | Advanced Accountancy (Vol I) | Sultan Chand& Sons. | 2018, 13 <sup>th</sup> Edn. |
| 2.     | MC Shukla, T.S.Grewal &S.C. Gupta | Advanced Accountancy         | S.Chand &sons       | 2022, 19 <sup>th</sup> Edn. |

**Skill Components**

- Review and assess a company's accounting policies and identify compliance with AS 1 (Disclosure of Accounting Policies) and AS 9 (Revenue Recognition).
- Identify and classify accounting errors and implement appropriate methods for their rectification.
- Apply the Single Entry System to business situations and evaluate the limitations of incomplete records.
- Analyze insurance claims with special emphasis on calculating the claim amount under the average clause, and apply it to loss of stock situations.
- Apply various methods of depreciation to different business scenarios and understand the financial impact of each method.

**Pedagogy**

- PowerPoint Presentations, Group Discussion, Seminar, Quiz Assignment, Experience Discussion

**Course Content and Lecture Schedule**

| Module No.          | Topic                                                                                  | CLO Level              | No. of Hours | Content delivery method       | Learning Methods                               |
|---------------------|----------------------------------------------------------------------------------------|------------------------|--------------|-------------------------------|------------------------------------------------|
| <b>UNIT I (14)</b>  |                                                                                        |                        |              |                               |                                                |
| 1.                  | Basic Accounting Concepts and Conventions -Journal, Ledger Accounts                    | CLO1, CLO2, CLO3, CLO4 | 2            | Talk & Chalk                  | Participatory Learning, Problem Based Learning |
| 2.                  | Subsidiary Books — Trial Balance –                                                     | CLO1, CLO2, CLO3, CLO4 | 3            | Talk & Chalk                  | Participatory Learning, Problem Based Learning |
| 3.                  | Disclosure of Company accounting Policies (AS 1) - Revenue Recognition (AS 9)–         | CLO1, CLO2, CLO3, CLO4 | 1            | Solving Problems              | Participatory Learning                         |
| 4.                  | Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – | CLO1, CLO2, CLO3, CLO4 | 5            | Solving Problems              | Participatory Learning, Problem Based Learning |
| 5.                  | Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.    | CLO1, CLO2, CLO3, CLO4 | 3            | Solving Problems              | Participatory Learning, Experiential Learning  |
| <b>UNIT II (15)</b> |                                                                                        |                        |              |                               |                                                |
| 6.                  | Classification of Errors - Rectification of Errors – Preparation of Suspense Account.  | CLO1, CLO2, CLO3, CLO4 | 3            | Talk &Chalk, Solving Problems | Participatory Learning, Experiential Learning  |
| 7.                  | Bank Reconciliation Statement - Need and Preparation.                                  | CLO1, CLO2, CLO3, CLO4 | 3            | Solving Problems              | Participatory Learning, Problem Based Learning |
| 8.                  | Average due Date - Bills of Exchange – Definition – Specimens -                        | CLO1, CLO2, CLO3, CLO4 | 3            | Talk &Chalk                   | Problem Based Learning                         |
| 9.                  | Discounting of bill - Endorsement of a bill -                                          | CLO1, CLO2, CLO3, CLO4 | 2            | Solving Problems              | Problem Based Learning, Experiential Learning  |

|                      |                                                                                                      |                                 |   |                                |                                                |
|----------------------|------------------------------------------------------------------------------------------------------|---------------------------------|---|--------------------------------|------------------------------------------------|
| 10.                  | Collection – Noting – Renewal – Retirement of Bill under rebate (trade bills only)-                  | CLO1,<br>CLO2,<br>CLO3,<br>CLO4 | 4 | Solving Problems               | Participatory Learning, Problem Based Learning |
| <b>UNIT III (15)</b> |                                                                                                      |                                 |   |                                |                                                |
| 11.                  | Accounting from Incomplete Records – Single Entry System: Incomplete Records -Meaning and Features - | CLO1,<br>CLO2,<br>CLO3,<br>CLO4 | 2 | Talk & Chalk                   | Participatory Learning, Experiential Learning  |
| 12.                  | Limitations - Difference between Incomplete Records and Double Entry System -                        | CLO1,<br>CLO2,<br>CLO3,<br>CLO4 | 1 | Talk & Chalk                   | Participatory Learning                         |
| 13.                  | Methods of Calculation of Profit -                                                                   | CLO1,<br>CLO2,<br>CLO3,<br>CLO4 | 4 | Solving Problems               | Participatory Learning, Problem based Learning |
| 14.                  | Statement of Affairs Method –                                                                        | CLO1,<br>CLO2,<br>CLO3,<br>CLO4 | 2 | Solving Problems               | Problem based Learning                         |
| 15.                  | Preparation of final statements by Conversion method.                                                | CLO1,<br>CLO2,<br>CLO3,<br>CLO4 | 2 | Solving Problems               | Problem based Learning, Experiential Learning  |
| 16.                  | Joint Venture (AS 27).                                                                               | CLO1,<br>CLO2,<br>CLO3,<br>CLO4 | 4 | Solving Problems               | Problem based Learning, Experiential Learning  |
| <b>UNIT IV (15)</b>  |                                                                                                      |                                 |   |                                |                                                |
| 17.                  | Royalty and Insurance Claims: Meaning – Minimum Rent –                                               | CLO1,<br>CLO2,<br>CLO3,<br>CLO4 | 2 | Talk & Chalk, Solving Problems | Participatory Learning, Problem based Learning |
| 18.                  | Short Working – Recoupment of Short Working– Lessor and Lessee –                                     | CLO1,<br>CLO2,<br>CLO3,<br>CLO4 | 5 | Solving Problems               | Participatory Learning, Problem based Learning |
| 19.                  | Sublease – Accounting Treatment. Provisions, Contingent Liabilities, and Contingent Assets (AS 29)   | CLO1,<br>CLO2,<br>CLO3,<br>CLO4 | 4 | Talk & Chalk, Solving Problems | Problem based Learning, Experiential Learning  |
| 20.                  | Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)                    | CLO1,<br>CLO2,<br>CLO3,         | 4 | Solving Problems               | Participatory Learning, Problem based          |

|                    |                                                                   |                        |   |                  |                                                |
|--------------------|-------------------------------------------------------------------|------------------------|---|------------------|------------------------------------------------|
|                    |                                                                   | CLO4                   |   |                  | Learning                                       |
| <b>UNIT V (14)</b> |                                                                   |                        |   |                  |                                                |
| 21.                | Depreciation (AS 6)- Meaning – Objectives – Accounting Treatments | CLO1, CLO2, CLO3, CLO4 | 2 | Talk & Chalk     | Participatory Learning, Experiential Learning  |
| 22.                | Types – Straight Line Method                                      | CLO1, CLO2, CLO3, CLO4 | 4 | Solving Problems | Participatory Learning, Problem based Learning |
| 23.                | Diminishing value method                                          | CLO1, CLO2, CLO3, CLO4 | 4 | Solving Problems | Problem based Learning                         |
| 24.                | Conversion method -Annuity method                                 | CLO1, CLO2, CLO3, CLO4 | 2 | Solving Problems | Problem based Learning                         |
| 25.                | Revaluation Method.                                               | CLO1, CLO2, CLO3, CLO4 | 2 | Solving Problems | Problem based Learning, Experiential Learning  |

### Course Designers

1. Dr. B. Thulasi Priya, Department of Commerce.
2. Mrs. G. Deebikaa, Department of Commerce.

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

| <b>COURSE CODE</b> | <b>COURSE TITLE</b>               | <b>CATEGORY</b> | <b>L</b>  | <b>T</b> | <b>P</b> | <b>CREDIT</b> |
|--------------------|-----------------------------------|-----------------|-----------|----------|----------|---------------|
| <b>EC25C02</b>     | <b>FUNDAMENTALS OF e-COMMERCE</b> | <b>THEORY</b>   | <b>88</b> | <b>2</b> | <b>-</b> | <b>4</b>      |

#### **Preamble**

- To establish knowledge about and acquaint the basic concepts of e-commerce.
- To instill 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:

| <b>CLO Number</b> | <b>CLO Statement</b>                                                                                          | <b>Knowledge Level</b> |
|-------------------|---------------------------------------------------------------------------------------------------------------|------------------------|
| <b>CLO1</b>       | Recall the fundamental concepts of e-commerce and the functioning of various types of e-business models       | K1                     |
| <b>CLO2</b>       | Explain the role of e-commerce in a bridging payment process through RPA                                      | K2                     |
| <b>CLO3</b>       | Develop a technological framework required for an e-business & M-Commerce                                     | K3                     |
| <b>CLO4</b>       | Analyze e-business strategies, business transformation processes and AI applications relevant to Industry 4.0 | 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           | S           |
| <b>CLO3</b> | S           | S           | S           | S           | S           |
| <b>CLO4</b> | 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** – **Comparison between traditional and electronic commerce** – advantages and disadvantages of e-commerce- Security Issues 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 - 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: Components of the I-Way-Working models of I-way network infrastructure- Network Access Equipment-Global Information Distribution Networks.

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

Digital Document: Meaning- Definition- Types of Digital Document. Corporate data Warehouse - Types of data warehouse. Electronic payment system – Introduction – features of e-payment system – **Types of e-payment system**: e-token – e-cash – e-money - e-cheque – Credit cards – Debit cards – Smart cards. **Pros and Cons of EPS**- Application of Electronic payment system including online cashless transaction- Designing e-Payment system.

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

Current Trends in electronic world: e-Waste – e-Surveillance – e-Governance - e-Care. e-Commerce Laws and Regulations in India - Guidelines for consumer protection. Network Security and Firewalls: Client server network security- threats- **Firewalls and Data security**- Encrypted documents and electronic mail- **Technology behind the web**.

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

Introduction to Industry 4.0 – Definition – Goals, Impact and Design Principles - Technologies of AI in Industry 4.0 – Reasons for Adopting AI in Industry 4.0 - **Skills required for adopting Industry 4.0**- IOT: Concepts- Architecture- Technologies- **Developing IOT Application**- Security in IOT- Introduction to 5.0.

**Text Books**

| Sl.No. | Author Name                           | Title of the Book                                                     | Publisher             | Year and Edition                     |
|--------|---------------------------------------|-----------------------------------------------------------------------|-----------------------|--------------------------------------|
| 1      | Dr. U.S. Pandey<br>Er. Saurabh Shukla | e-Commerce and Mobile Commerce Technologies                           | S. Chand              | 2015 & 2 <sup>nd</sup> Edn., Reprint |
| 2      | P. Kaliraj, T. Devi                   | Higher Education for Industry 4.0 and Transformation to Education 5.0 | Bharathiar University | 2020 & 1 <sup>st</sup> Edn.          |

**Reference Books**

| Sl. No. | Author Name                             | Title of the Book                                 | Publisher               | Year and Edition             |
|---------|-----------------------------------------|---------------------------------------------------|-------------------------|------------------------------|
| 1       | Ravi Ka lakota and Andrew B. Whinston   | Frontiers of Electronic Commerce                  | Pearson Publication Ltd | 2013 & 1 <sup>st</sup> Edn.  |
| 2       | Kenneth C. Laudon, Carol Guercio Traver | E-Commerce 2020-2021 Business.Technology. Society | Pearson Publication Ltd | 2021 & 16 <sup>th</sup> Edn. |

## **Skill Components**

- Understand the key ideas, categories, and evolution of e-commerce and how it shapes today's digital business world.
- Learn to use different electronic payment systems and understand how online transactions are carried out securely.
- Identify common online threats and learn basic methods to protect information and follow legal rules in e-commerce.
- Develop skills to manage digital documents and understand how data is stored and used in business decision-making.
- Discover how Industry 4.0 technologies like AI and IoT are transforming business, and understand their basic uses and benefits.

## **Pedagogy**

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

## **Reference Links**

### **UNIT I**

- <https://www.youtube.com/watch?reload=9&v=paBR4aXoT14>
- <https://www.youtube.com/watch?v=i071Cn76JJY>
- <https://www.youtube.com/watch?v=tFv8YKcpxdU>
- <https://www.youtube.com/watch?v=1VaDQp4wHsk>

### **UNIT II**

- <https://www.youtube.com/watch?v=wMQjimpVgor8>
- [https://www.youtube.com/watch?v=vTg\\_52JiB0s](https://www.youtube.com/watch?v=vTg_52JiB0s)
- <https://www.youtube.com/watch?v=HV6rp7RCZw8>
- <https://www.youtube.com/watch?v=GwJkPZFGhsc>

### **UNIT III**

- <https://study.com/academy/lesson/video/electronic-payment-systems-definition-types.html>
- <https://www.youtube.com/watch?v=juLZGW9gR2w>
- <https://study.com/academy/lesson/video/electronic-payment-systems-definition-types.html>
- <https://www.youtube.com/watch?v=kDcnTqFbpH4>

### **UNIT IV**

- <https://study.com/academy/lesson/video/firewalls-in-network-security-features-functions.html>
- <https://study.com/academy/lesson/video/systems-security-firewalls-encryption-passwords-biometrics.html>
- <https://study.com/academy/lesson/video/what-is-web-technology-definition-trends.html>

## UNIT V

- <https://www.techtarget.com/whatis/video/An-introduction-to-Industry-40>
- <https://www.youtube.com/watch?v=ZxPvjKP42YY>
- <https://www.youtube.com/watch?v=My7mBrk7hks>

### Course Content and Lecture Schedule

| UNIT I (18 Hrs)  |                                                                                     |            |              |                          |                                         |
|------------------|-------------------------------------------------------------------------------------|------------|--------------|--------------------------|-----------------------------------------|
| Module No.       | Topic                                                                               | CLO Level  | No. of Hours | Content Delivery Methods | Learning Methods                        |
| 1                | Introduction to e-Commerce- Definition                                              | CLO1, CLO2 | 2            | Lecture, PPT             | Participatory Learning                  |
| 2                | Perspectives – History of e-Commerce                                                | CLO1, CLO2 | 2            | Lecture, PPT             | Experiential Learning                   |
| 3                | e-Commerce drivers                                                                  | CLO1, CLO2 | 2            | Lecture, PPT             | Experiential Learning,                  |
| 4                | Nature & Scope of e-Commerce                                                        | CLO1, CLO2 | 2            | Chalk and Talk, PPT      | Participatory Learning                  |
| 5                | Characteristics - Categories of e-Commerce                                          | CLO1, CLO2 | 2            | Flipped Class, PPT       | Participatory Learning                  |
| 6                | Electronic data interchange - Electronic funds transfer                             | CLO1, CLO2 | 2            | Chalk and Talk, PPT      | Participatory Learning                  |
| 7                | <b>6 P's in e-Commerce – Comparison between traditional and electronic commerce</b> | CLO1, CLO2 | 2            | Link, Video              | Experiential Learning, Blended Learning |
| 8                | advantages and disadvantages of e-commerce                                          | CLO1, CLO2 | 2            | Lecture, PPT             | Participatory Learning                  |
| 9                | Security Issues in e-Commerce - futures in e-Commerce.                              | CLO1, CLO2 | 2            | Lecture, PPT             | Problem Based Learning                  |
| UNIT II (18 Hrs) |                                                                                     |            |              |                          |                                         |
| 10               | Introduction to e-business – business models in e-Commerce: B2C – B2B               | CLO1, CLO2 | 2            | Chalk and Talk, PPT      | Participatory Learning                  |
| 11               | relationship between B2B e-Commerce with other perspectives                         | CLO1, CLO2 | 2            | Flipped Class, PPT       | Participatory Learning                  |
| 12               | Introduction to e-Services: Categories of e-Services                                | CLO1, CLO2 | 2            | Chalk and Talk, PPT      | Participatory Learning                  |
| 13               | Web enabled services –                                                              | CLO2,      | 2            | Chalk and Talk, PPT      | Participatory                           |

|                          |                                                                                                             |            |   |                       |                                               |
|--------------------------|-------------------------------------------------------------------------------------------------------------|------------|---|-----------------------|-----------------------------------------------|
|                          | Match making services                                                                                       | CLO3       |   |                       | Learning                                      |
| 14                       | <b>Information selling on the web</b> — e-Entertainment – Auctions & other specialized services.            | CLO2, CLO3 | 2 | Link, Demo            | Participatory Learning, Blended Learning      |
| 15                       | E-Commerce Technology: Introduction –Electronic Commerce Framework                                          | CLO2, CLO3 | 2 | Lecture, PPT          | Problem Based Learning                        |
| 16                       | <b>Electronic Commerce and Media Convergence.</b> The Network Infrastructure for Electronic Commerce        | CLO2, CLO4 | 2 | Link                  | Experiential Learning, Blended Learning       |
| 17                       | Components of the I-Way- Working models of I-way network infrastructure                                     | CLO3, CLO4 | 2 | Lecture, PPT          | Participatory Learning                        |
| 18                       | Network Access Equipment- Global Information Distribution Networks.                                         | CLO2, CLO4 | 2 | Chalk and Talk, Video | Experiential Learning, Participatory Learning |
| <b>UNIT III (18 Hrs)</b> |                                                                                                             |            |   |                       |                                               |
| 19                       | Digital Document: Meaning- Definition                                                                       | CLO2, CLO3 | 3 | Chalk and Talk        | Participatory Learning                        |
| 20                       | Types of Digital Document. Corporate data Warehouse - Types of data warehouse.                              | CLO2, CLO3 | 4 | Lecture, PPT          | Participatory Learning,                       |
| 21                       | Electronic payment system – Introduction – features of e-payment system                                     | CLO2, CLO3 | 3 | Lecture, PPT          | Participatory Learning                        |
| 22                       | <b>Types of e-payment system:</b> e-token – e-cash – e-money - e-cheque                                     | CLO2, CLO3 | 3 | Link, PPT             | Participatory Learning, Blended Learning      |
| 23                       | Credit cards – Debit cards – Smart cards- <b>Pros and Cons of EPS</b>                                       | CLO2, CLO3 | 3 | Link, PPT             | Experimental Learning, Blended Learning       |
| 24                       | Application of Electronic payment system including online cashless transaction- Designing e-Payment system. | CLO3, CLO4 | 2 | Lecture, PPT          | Problem Based Learning                        |
| <b>UNIT IV (17 Hrs)</b>  |                                                                                                             |            |   |                       |                                               |
| 25                       | Current Trends in electronic world: e-Waste – e-Surveillance – e-Governance - e-Care.                       | CLO2, CLO3 | 3 | Lecture, PPT          | Participatory Learning                        |
| 26                       | e-Commerce Laws and Regulations in India - Guidelines for consumer                                          | CLO2, CLO3 | 3 | Chalk and Talk        | Participatory Learning                        |

|                        |                                                                              |            |   |                       |                                               |
|------------------------|------------------------------------------------------------------------------|------------|---|-----------------------|-----------------------------------------------|
|                        | protection.                                                                  |            |   |                       |                                               |
| 27                     | Network Security and Firewalls                                               | CLO2, CLO3 | 2 | Chalk and Talk        | Participatory Learning                        |
| 28                     | Client server network security- threats                                      | CLO2, CLO3 | 2 | Chalk and Talk, Video | Experiential Learning, Participatory Learning |
| 29                     | <b>Firewalls and Data security</b>                                           | CLO2, CLO3 | 2 | Link, Video           | Participatory Learning, Blended Learning      |
| 30                     | Encrypted documents and electronic mail                                      | CLO3, CLO4 | 3 | Lecture, PPT          | Participatory Learning                        |
| 31                     | <b>Technology behind the web.</b>                                            | CLO2, CLO3 | 2 | Link, Video           | Experiential Learning, Blended Learning       |
| <b>UNIT V (17 Hrs)</b> |                                                                              |            |   |                       |                                               |
| 32                     | Introduction to Industry 4.0 – Definition                                    | CLO2, CLO3 | 2 | Chalk and Talk        | Participatory Learning                        |
| 33                     | Goals, Impact and Design Principles                                          | CLO3, CLO4 | 3 | Lecture, PPT          | Participatory Learning                        |
| 34                     | Technologies of AI in Industry 4.0 – Reasons for Adopting AI in Industry 4.0 | CLO3, CLO4 | 3 | Chalk and Talk        | Participatory Learning                        |
| 35                     | <b>Skills required for adopting Industry 4.0</b>                             | CLO3, CLO4 | 2 | Link, Video           | Participatory Learning, Blended Learning      |
| 36                     | IOT: Concepts - Architecture                                                 | CLO2, CLO4 | 2 | Chalk and Talk        | Participatory Learning                        |
| 37                     | Technologies - <b>Developing IOT Application--</b> Security in IOT           | CLO2, CLO4 | 3 | Link, Video           | Participatory Learning, Blended Learning      |
| 38                     | Introduction to 5.0.                                                         | CLO2, CLO4 | 2 | Chalk and Talk, Video | Experiential Learning, Participatory Learning |

### Course Designers

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

| S.NO | LEARNING METHODS       | PERCENTAGE |
|------|------------------------|------------|
| 1    | Participatory Learning | 60         |
| 2    | Experimental Learning  | 20         |
| 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>EC25CP1</b>     | <b>ADVANCED DATA ANALYSIS<br/>TECHNIQUES IN EXCEL PRACTICAL</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 Excel-based data analysis programs that enhance decision-making, efficiency, including productivity tracking, financial monitoring, and real-time data visualization. | 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:

- Serial no
- Name
- Address
- City
- Date of Joining
- Salary
- Course
- Duration
- No of students

j) Total fees

Perform the following:

- a. Change font as bold
  - b. Arrange the alignment as center
  - c. Rename the sheet
  - d. Insert a new sheet
  - e. Move a sheet
  - f. Delete a sheet
  - g. Hide/Unhide Column
  - h. Change Column Width
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
  8. Perform predictive analysis to forecast future sales
  9. Create a tree map to visualize sales revenue by product category and sub category
  10. Perform ABC analysis to optimize inventory management and stock control.
  11. Calculate descriptive statistics such as mean, median, standard deviation and Pivot table
  12. Create a simple progress Tracking for COIN Jar Savings calculator.
  13. Create a basic stock portfolio tracker to analyse performance efficiently.
  14. Develop a live data monitor for tracking parking lot occupancy.
  15. Create a Productivity Time Tracker for Food Production Analysis.

### Pedagogy

- Demonstration through System, Demonstration through PPT

### Course Content and Presentation Schedule

| Module.<br>No | Topic                                | CLO   | No. of<br>Periods | Content delivery<br>methods | Learning<br>Methods     |
|---------------|--------------------------------------|-------|-------------------|-----------------------------|-------------------------|
| 1             | Enter the data with following fields | CLO 1 | 4                 | Presentation                | Participatory Learning, |

|    |                                                                                                                                                                                                             |              |   |              |                                               |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---|--------------|-----------------------------------------------|
|    |                                                                                                                                                                                                             |              |   |              | Experimental Learning                         |
| 2  | Draw different graphs Column Chart, Line Chart, Pie Chart, Bar Chart, Area Chart, Scatter Chart, for a sample data.                                                                                         | <b>CLO 1</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 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 | <b>CLO 1</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 4  | Enter the semester marks and calculate total auto-sum and average using function wizard.                                                                                                                    | <b>CLO 1</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 5  | Sort: Sort by Color, Reverse List, Randomize List.                                                                                                                                                          | <b>CLO 1</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 6  | Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, Remove Duplicates, Outlining Data.                                                                                               | <b>CLO 1</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 7  | Calculate the total profit margin for each sales and dual axis chart showing both sales revenue and profit margin by month.                                                                                 | <b>CLO 4</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 8  | Perform predictive analysis to forecast future sales.                                                                                                                                                       | <b>CLO 2</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 9  | Create a tree map to visualize sales revenue by product category and sub category.                                                                                                                          | <b>CLO 3</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 10 | Perform ABC analysis to optimize inventory management and stock control.                                                                                                                                    | <b>CLO 2</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 11 | Calculate descriptive statistics such as mean, median, standard deviation and pivot table                                                                                                                   | <b>CLO 2</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 12 | Create a simple progress Tracking for COIN Jar savings calculator.                                                                                                                                          | <b>CLO 2</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 13 | Create a basic stock portfolio                                                                                                                                                                              | <b>CLO 2</b> | 4 | Presentation | Participatory                                 |



|    |                                                                  |              |   |              |                                               |
|----|------------------------------------------------------------------|--------------|---|--------------|-----------------------------------------------|
|    | tracker to analyse performance efficiently.                      |              |   |              | Learning, Experimental Learning               |
| 14 | Develop a live data monitor for tracking parking lot occupancy.  | <b>CLO 4</b> | 4 | Presentation | Participatory Learning, Experimental Learning |
| 15 | Create a Productivity Time Tracker for Food Production Analysis. | <b>CLO 4</b> | 4 | Presentation | Participatory Learning, Experimental Learning |

### Course Designers

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

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



**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**

**2025– 2028 BATCH**

**(III SEMESTER)**



**BACHELOR OF COMMERCE WITH e-COMMERCE**  
**CHOICE BASED CREDIT SYSTEM (CBCS) &**  
**LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)**  
**SCHEME & SYLLABUS OF EXAMINATION**  
**2025-2028 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/<br>HIN2303A/<br>FRE2303A | Tamil Paper III/<br>Hindi Paper III/<br>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  | BP25C05                            | 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/<br>EC23A02/<br>BP23A01    | Company Law /<br>Banking Law and Practice/<br>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       |
|              | IV   | NM25HAW                            | Health and Wellness                                                          | VAC         | -                      | -             | -        | -                       | 100               | -   | 100   | 1       |
| <b>I – V</b> | VI   | 24BONL 1<br>24BONL 2<br>24BONL 3   | Online Course I<br>Online Course II<br>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:**

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**

**ESE Question Paper Pattern: 5 x 15 = 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 – BP25C05</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>BP25C05</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 and sustainability reporting | <b>K3</b>              |
| <b>CLO4</b>       | Analyze various methods of amalgamation and internal reconstruction to evaluate their impact on company structure, shareholder interests, social and environmental impact                   | <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

## **FUNDAMENTALS OF CORPORATE ACCOUNTING-BP25C05 - 73 HRS**

### **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. Environmental and Social Accounting- Concepts and Corporate Reporting.

### **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%**

#### **Textbook**

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



**Books for Reference**

| 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 Presentation 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                  | CLO1,                  | 3            | PPT, Demo                | Participatory          |

|                            |                                                                                     |                        |   |                     |                        |
|----------------------------|-------------------------------------------------------------------------------------|------------------------|---|---------------------|------------------------|
|                            | Preference Shares and Debenture:                                                    | CLO2, CLO3, CLO4       |   |                     | Learning,              |
| 9                          | Provisions of Companies Act– Capital - Redemption Reserve                           | CLO2, CLO3, CLO4       | 3 | Lecture, Demo       | Problem based Learning |
| 10                         | Minimum Fresh Issue                                                                 | CLO2, CLO3, CLO4       | 3 | Link, Demo          | Problem based Learning |
| 11                         | Redemption at Premium.                                                              | CLO1, CLO2, CLO3       | 3 | Flipped Class, PPT  | Problem based Learning |
| 12                         | Debentures: Issue and Redemption (Basic Problem Only).                              | CLO1, CLO2, CLO3       | 2 | Lecture, PPT        | Experiential Learning  |
| <b>Unit III (15 Hours)</b> |                                                                                     |                        |   |                     |                        |
| 13                         | Final Accounts of Companies: Introduction                                           | CLO1, CLO2, CLO3, CLO4 | 3 | Link, Demo          | Participatory Learning |
| 14                         | Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 | CLO2, CLO3, CLO4       | 4 | Link, Demo          | Problem based Learning |
| 15                         | 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 |
| 16                         | Ascertaining Profit for Managerial Remuneration.                                    | CLO1, CLO2, CLO3, CLO4 | 2 | Link, Demo          | Experiential Learning  |
| 17                         | Environmental and Social Accounting- Concepts and Corporate Reporting               | CLO3, CLO4             | 2 | Lecture, PPT        | 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             | CLO1, CLO2, CLO3,      | 2 | Chalk and Talk, PPT | Participatory Learning |

|                          |                                                                                                     |                        |   |                                       |                                          |
|--------------------------|-----------------------------------------------------------------------------------------------------|------------------------|---|---------------------------------------|------------------------------------------|
|                          | Method                                                                                              | CLO4                   |   |                                       |                                          |
| 21                       | Types of Methods of Accounting for Amalgamation                                                     | CLO1, CLO2, CLO3, CLO4 | 2 | Link, Demo                            | Problem based Learning                   |
| 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, CLO3, CLO4       | 2 | PPT, Demo                             | Problem based Learning                   |
| 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> |                                                                                                     |                        |   |                                       |                                          |
| 26                       | <b>Liquidation of Companies:</b> Types of Liquidation                                               | CLO1, CLO2, CLO3, CLO4 | 3 | Link, Demo                            | Participatory Learning                   |
| 27                       | 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                  |
| 28                       | Liquidator's Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs). | CLO2, CLO3, CLO4       | 3 | PPT, Demo                             | Experiential Learning                    |
| 29                       | Indian Accounting Standards (AS 1-6, 10-15, 20-23)                                                  | CLO3, CLO4             | 3 | Lecture, Demo                         | Problem based Learning, Blended Learning |
| 30                       | Elementary Introduction to International Financial Reporting Standard. (Theoretical Aspects only)   | CLO2, CLO3, CLO4       | 3 | Group Discussion, PPT                 | Participatory Learning                   |

## Reference Link

| 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%93Capital+-+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%93Capital+-+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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|      | <a href="https://www.pw.live/ca/exams/environmental-accounting">https://www.pw.live/ca/exams/environmental-accounting</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|      | <a href="https://www.yourarticlelibrary.com/accounting/social-accounting/social-accounting-concept-definition-features-and-benefits-financial-analysis/67703#google_vignette">https://www.yourarticlelibrary.com/accounting/social-accounting/social-accounting-concept-definition-features-and-benefits-financial-analysis/67703#google_vignette</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.
- Collecting, organizing, and analyzing environmental and social data for decision-making and reporting purposes

**Course Designers**

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

| <b>S.NO</b> | <b>LEARNING METHODS</b> | <b>PERCENTAGE</b> |
|-------------|-------------------------|-------------------|
| 1           | Participatory Learning  | 50                |
| 2           | Problem Solving         | 30                |
| 3           | Experiential 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 – Applications

### **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, New Delhi. | 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=qOlhsLIc0lA>

## 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=bAyrObl7TYE&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<br>CLO3, CLO4 | 2 | Links,PPT          | Experiential Learning, Blended Learning  |
| 6                            | E-R model: Entities, Attributes relationships, E-R diagram, Samples                                 | CLO1, CLO3<br>CLO4       | 2 | Flipped Class,PPT  | Participatory Learning                   |
| <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<br>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<br>CLO 4      | 1 | Board, PPT, Links  | Experiential Learning, Blended Learning  |
| 12                           | Data constraints and validation, Types of constraints. Normalization Benefits                       | CLO1, CLO2<br>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<br>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<br>CLO3       | 3 | PPT, Videos        | Experiential Learning, Blended Learning  |
| 15                           | Data Manipulation Commands, Data Retrieval Comments                                                 | CLO1, CLO2<br>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 | CLO1, CLO2 CLO3  | 2 | Chalk & Talk Board | Participatory Learning                   |

|    |                                                                                                              |                          |   |                    |                                          |
|----|--------------------------------------------------------------------------------------------------------------|--------------------------|---|--------------------|------------------------------------------|
|    | Distribution                                                                                                 |                          |   |                    |                                          |
| 29 | Data Fragmentation, Replication, and Allocation                                                              | CLO1, CLO2<br>CLO3       | 2 | PPT, Videos, Links | Participatory Learning, Blended Learning |
| 30 | Distributed Query Processing & Optimization                                                                  | CLO1, CLO2<br>CLO3, CLO4 | 2 | Board, PPT         | Experiential Learning                    |
| 31 | Concurrency Control & Transaction Management – Parallel Databases: Query Execution, Load Balancing           | CLO2, CLO3<br>CLO 4      | 3 | Links, PPT         | Participatory Learning                   |
| 32 | Sorting & Indexing in DDBMS – Object-Oriented Databases: Features Data Modeling, and Real-World Applications | CLO1, CLO2<br>CLO3       | 3 | PPT, Videos, Links | Experiential Learnings, Blended Learning |

### Course Designers

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

| S.NO | LEARNING METHODS       | PERCENTAGE |
|------|------------------------|------------|
| 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>EC24A01</b>     | <b>COMPANY LAW</b>  | <b>THEORY</b>   | <b>73</b> | <b>2</b> | <b>-</b> | <b>4</b>      |

### **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

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

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)**

| 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 |

## Text Books

## 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><br><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><br><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.iplayers.in/incorporation-of-company/">https://blog.iplayers.in/incorporation-of-company/</a><br><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><br><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><br><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><br><a href="https://www.indialawoffices.com/knowledge-centre/allotment-of-shares">https://www.indialawoffices.com/knowledge-centre/allotment-of-shares</a><br><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><br><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><br><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><br><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-rNHADk">https://www.youtube.com/watch?v=_zDp-rNHADk</a><br><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 ,<br>Doctrine of Ultravires     | CLO1,<br>CLO2 | 3 | Flipped<br>Class,<br>PPT     | Problem based<br>Learning, Blended<br>Learning |
| <b>UNIT II (15 Hrs)</b>  |                                                           |               |   |                              |                                                |
| 6                        | Articles of Association                                   | CLO1,<br>CLO2 | 3 | Link                         | Experiential<br>Learning, Blended<br>Learning  |
| 7                        | Doctrine of Constructive Notice &<br>Indoor Management    | CLO1,<br>CLO2 | 3 | Link                         | Experiential<br>Learning, Blended<br>Learning  |
| 8                        | Alteration of Article – Prospectus                        | CLO1,<br>CLO2 | 3 | Chalk<br>and<br>Talk,<br>PPT | Participatory<br>Learning                      |
| 9                        | Contents – Misstatements – Liability<br>for Misstatements | CLO2,<br>CLO3 | 3 | Chalk<br>and<br>Talk,<br>PPT | Participatory<br>Learning                      |
| 10                       | Certificate of Commencement of<br>Business.               | CLO2,<br>CLO3 | 3 | Link,<br>Demo                | Participatory<br>Learning, Blended<br>Learning |
| <b>UNIT III (15 Hrs)</b> |                                                           |               |   |                              |                                                |
| 11                       | Shares – Debentures                                       | CLO2,<br>CLO3 | 3 | Link                         | Experiential<br>Learning, Blended<br>Learning  |
| 12                       | Allotment – Valid Allotment –<br>Irregular Allotment      | CLO2,<br>CLO3 | 3 | Link,<br>Video               | Participatory<br>Learning, Blended<br>Learning |
| 13                       | Transfer of Shares                                        | CLO2,<br>CLO3 | 3 | Lecture,<br>PPT              | Participatory<br>Learning, Blended<br>Learning |
| 14                       | Transmission of Shares                                    | CLO2,<br>CLO3 | 3 | Lecture,<br>PPT              | Participatory<br>Learning, Blended<br>Learning |
| 15                       | Membership of Company.                                    | CLO2,<br>CLO3 | 3 | Lecture,<br>PPT              | Problem based<br>Learning                      |
| <b>UNIT IV (14 Hrs)</b>  |                                                           |               |   |                              |                                                |
| 16                       | Company Management                                        | CLO2,<br>CLO3 | 3 | Lecture,<br>PPT              | Participatory<br>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         |

| <b>COURSE CODE</b> | <b>COURSE TITLE</b>             | <b>CATEGORY</b> | <b>L</b>  | <b>T</b> | <b>P</b> | <b>CREDIT</b> |
|--------------------|---------------------------------|-----------------|-----------|----------|----------|---------------|
| <b>EC23A02</b>     | <b>BANKING LAW AND PRACTICE</b> | <b>THEORY</b>   | <b>73</b> | <b>2</b> | <b>-</b> | <b>4</b>      |

### **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

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

| <b>CLOs</b> | <b>PLO1</b> | <b>PLO2</b> | <b>PLO3</b> | <b>PLO4</b> | <b>PLO5</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           |

## Mapping with Programme Learning Outcomes

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

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

### Reference Books

| Sl. No. | Author Name                             | Title of the Book                 | Publisher                  | Year and Edition                      |
|---------|-----------------------------------------|-----------------------------------|----------------------------|---------------------------------------|
| 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, Co-operative 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 Learning Links

| Units      | Topic                                                                                                                                                                              | Link                                                                                                                                                                                                                        |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>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>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>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>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%20Professional.pdf">https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf</a>                           |
| <b>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<br>CLO3, CLO4 | 3 | Links,PP T         | Experiential Learning ,Bl ended Learning  |
| 6                            | Relationship between Reserve Bank and Commercial Banks                                                                                                                                   | CLO1, CLO3<br>CLO4       | 3 | Flipped Class,PP T | 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<br>CLO3       | 3 | Videos,P PT, Link  | Participatory Learning ,Bl ended 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<br>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<br>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<br>CLO3       | 4 | Chalk & Talk       | Participatory Learning, Blended Learning  |
| 14                           | Statutory protection to the paying banker – When the                                                                                                                                     | CLO3, CLO4               | 4 | PPT, Videos,       | Participatory Learning,                   |

|                             |                                                                                                                                                      |                          |   |                    |                                          |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---|--------------------|------------------------------------------|
|                             | banker must refuse Payment of cheques- Suitable replies to dishonoured cheques                                                                       |                          |   | Links              | Blended Learning                         |
| 15                          | Collection of cheques- Bills of Exchange and promissory notes- kinds of bills of exchange – Present of Bills of Exchange.                            | CLO3, CLO4               | 4 | Board, PPT         | Experiential Learning                    |
| <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<br>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<br>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<br>CLO3       | 3 | Chalk & Talk Board | Participatory Learning                   |
| 22                          | TransferGuaranteefortheConfirm ingBank- TheLiabilityoftheissuingBanker– Opening of letter of credit                                                  | CLO1, CLO2<br>CLO3       | 3 | PPT, Videos, Links | Participatory Learning                   |
| 23                          | Uniform Customs and Practice for Documentary Credits- Guarantee                                                                                      | CLO1, CLO2<br>CLO3, CLO4 | 3 | Board, PPT         | Experiential Learning                    |
| 24                          | <b>Liability of the Surety-Rights of Surety-Purchase and</b>                                                                                         | CLO2, CLO3<br>CLO 4      | 3 | Links, PPT         | Participatory Learning,                  |



|    |                                                                                                               |                    |   |                          |                       |
|----|---------------------------------------------------------------------------------------------------------------|--------------------|---|--------------------------|-----------------------|
|    | <b>Discounting Bills- Collection of Bills- Sanctioning credit limits for purchase or Discounting of bills</b> |                    |   |                          | Blended Learning      |
| 25 | Renewal of Credit limits for Bills Discounting of Bills of India–Bills Re discounting Scheme.                 | CLO1, CLO2<br>CLO3 | 2 | PPT,<br>Videos,<br>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 |
|-------------|--------------|----------|---|---|---|--------|
|-------------|--------------|----------|---|---|---|--------|

|                |                                           |               |           |          |          |          |
|----------------|-------------------------------------------|---------------|-----------|----------|----------|----------|
| <b>BP23A01</b> | <b>BUSINESS MANAGEMENT<br/>AND ETHICS</b> | <b>THEORY</b> | <b>73</b> | <b>2</b> | <b>-</b> | <b>4</b> |
|----------------|-------------------------------------------|---------------|-----------|----------|----------|----------|

### 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

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

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 (14Hrs)

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 & Shashi K Gupta | Principles of Management | Kalyani Publishers  | 2017 reprint – 1 <sup>st</sup> Edn. |
| 2.    | Dinkar Pagre                | Principles of Management | Sultan Chand & sons | 2018 reprint – 1 <sup>st</sup> Edn. |

#### Reference Books

| S. No | Authors                       | Title                      | Publishers                         | Year & Edition                      |
|-------|-------------------------------|----------------------------|------------------------------------|-------------------------------------|
| 1.    | Dr.C.N Sontakkai              | 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              | 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**

| <b>UNIT I (15 Hrs)</b>  |                                                                                |                     |                    |                                 |                                          |
|-------------------------|--------------------------------------------------------------------------------|---------------------|--------------------|---------------------------------|------------------------------------------|
| <b>Module No</b>        | <b>Topic</b>                                                                   | <b>CLO Level</b>    | <b>No of Hours</b> | <b>Content Delivery Methods</b> | <b>Learning Methods</b>                  |
| 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                                                  | CLO2,CLO3           | 2                  | Chalk and Talk, PPT             | Participatory Learning                   |
| 4                       | Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo | CLO2,CLO3           | 3                  | Chalk and Talk, PPT             | Participatory Learning                   |
| 5                       | <b>Management as a Science, Art, Profession</b>                                | CLO1,CLO4           | 2                  | Flipped Class, PPT              | Participatory Learning, Blended Learning |
| 6                       | <b>Management and Administration</b>                                           | CLO2,CLO3,          | 2                  | Chalk and Talk, PPT             | Participatory Learning, Blended Learning |
| 7                       | Principles of Management                                                       | CLO1, CLO2<br>CLO4, | 1                  | Flipped Class, PPT              | Experiential Learning                    |
| <b>UNIT II (15 Hrs)</b> |                                                                                |                     |                    |                                 |                                          |
| 8                       | Planning of Meaning and Nature                                                 | CLO1                | 2                  | Flipped Class, PPT              | Participatory Learning                   |
| 9                       | <b>Importance- Purpose of Planning</b>                                         | CLO1, CLO3          | 2                  | Lecture, PPT                    | Participatory Learning,                  |

|                          |                                                                                                   |                  |   |                       |                                          |
|--------------------------|---------------------------------------------------------------------------------------------------|------------------|---|-----------------------|------------------------------------------|
|                          |                                                                                                   |                  |   |                       | Blended Learning                         |
| 10                       | Planning Process - Advantages and Limitations                                                     | CLO3,CLO4        | 1 | Chalk and Talk, PPT   | Participatory Learning                   |
| 11                       | Types of Plans                                                                                    | CLO2, CLO3,      | 1 | Chalk and Talk, PPT   | Participatory Learning                   |
| 12                       | <b>Objectives, Policies– Strategies, Procedures – Programmes, Obstacles to Effective Planning</b> | CLO2, CLO3,      | 3 | Link, Demo            | Participatory Learning, Blended Learning |
| 13                       | Decision Making: Steps                                                                            | CLO2,CLO4,       | 2 | Flipped Class, PPT    | Experiential Learning                    |
| 14                       | Role of MIS for Decision Making                                                                   | CLO3,CLO4,       | 2 | PPT                   | Experiential Learning                    |
| 15                       | <b>MBO- MBE- Policy and Strategy</b>                                                              | CLO4             | 2 | Lecture, Video        | Problem based Learning                   |
| <b>UNIT III (15 Hrs)</b> |                                                                                                   |                  |   |                       |                                          |
| 16                       | Organisation - Meaning - Nature and importance                                                    | CLO1             | 2 | Chalk and Talk, Video | Participatory Learning                   |
| 17                       | <b>Process of organization</b>                                                                    | CLO1, CLO2       | 2 | Lecture, PPT          | Participatory Learning, Blended Learning |
| 18                       | <b>Organization structure</b>                                                                     | CLO1, CLO2       | 1 | Lecture, PPT          | Participatory Learning, Blended Learning |
| 19                       | <b>Organization chart– Organization manuals</b>                                                   | CLO1, CLO2, CLO4 | 2 | Link, Video           | Participatory Learning, Blended Learning |
| 20                       | Types of Organization- Departmentation- Span of Management                                        | CLO3             | 3 | Lecture, PPT          | Experiential Learning                    |
| 21                       | <b>Authority- Responsibility-</b>                                                                 | CLO4             | 2 | Link, Demo            | Experiential Learning,                   |

|                         |                                                                             |                  |   |                       |                                          |
|-------------------------|-----------------------------------------------------------------------------|------------------|---|-----------------------|------------------------------------------|
|                         | <b>Accountability</b>                                                       |                  |   |                       | Blended Learning                         |
| 22                      | Power-Delegation-Centralization-Decentralization-Staffing- case study       | CLO1, CLO3, CLO4 | 3 | Lecture, PPT          | Participatory Learning                   |
| <b>UNIT IV (14 Hrs)</b> |                                                                             |                  |   |                       |                                          |
| 23                      | Leadership -Meaning                                                         | CLO1             | 1 | Lecture, PPT          | Participatory Learning                   |
| 24                      | Importance of Leadership                                                    | CLO1, CLO2       | 1 | Chalk and Talk        | Participatory Learning                   |
| 25                      | <b>Functions of Leadership– Leadership styles– Qualities of good leader</b> | CLO1, CLO3       | 3 | Demo                  | Experiential Learning, Blended Learning  |
| 26                      | Theories & Approaches of Leadership                                         | CLO4             | 2 | Chalk and Talk, Video | Experiential Learning                    |
| 27                      | Directing-Functions                                                         | CLO1, CLO2       | 2 | Chalk and Talk        | Participatory Learning                   |
| 28                      | <b>Coordination-Meaning-Definition-Principles</b>                           | CLO2             | 2 | Lecture, PPT          | Participatory Learning, Blended Learning |
| 29                      | Advantages and disadvantages of Coordination-Case study                     | CLO4             | 3 | Link, Video           | Problem based Learning                   |
| <b>UNIT V (14 Hrs)</b>  |                                                                             |                  |   |                       |                                          |
| 30                      | Control –Meaning - and Importance                                           | CLO1             | 2 | Chalk and Talk        | Participatory Learning                   |
| 31                      | <b>Process &amp; Techniques of control</b>                                  | CLO1, CLO3       | 2 | Lecture, PPT          | Participatory Learning, Blended Learning |
| 32                      | Ethics-Meaning– Importance Nature-Relevance                                 | CLO1, CLO2, CLO4 | 2 | Chalk and Talk        | Participatory Learning                   |
| 33                      | <b>Structure of ethics management</b>                                       | CLO1, CLO2,      | 2 | Lecture, PPT          | Participatory Learning, Blended Learning |
| 34                      | <b>Ethics in business</b>                                                   | CLO1, CLO2,      | 1 | Link, Video           | Participatory                            |

|    |                                                |                 |   |             |                            |
|----|------------------------------------------------|-----------------|---|-------------|----------------------------|
|    |                                                |                 |   |             | Learning, Blended Learning |
| 35 | Factors affecting ethical practice in business | CLO1, CLO2,CLO4 | 2 | Demo        | Experiential Learning      |
| 36 | Social Responsibility of Business              | CLO1, CLO2,     | 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><br><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_yMAxX9k68BHaD8CRsQtwJ6BAgQEA_I&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_yMAxX9k68BHaD8CRsQtwJ6BAgQEA_I&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><br><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">http://receipt012022.hiralalpaulcollege.ac.in/upload/Commerce/1727188802Barriers%20to</a>                                                                                                                                                                                                                                                                               |

|            |                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            |                                                                          | <a href="#">%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>                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>III</b> | <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><br><a href="https://www.youtube.com/watch?app=desktop&amp;v=yXTboZTWDk8">https://www.youtube.com/watch?app=desktop&amp;v=yXTboZTWDk8</a><br><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-wal">https://www.youtube.com/watch?v=jOLHwYi-wal</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|            | <b>Structure of ethics management</b>                                    | <a href="https://www.makingbusinessmatter.co.uk/ethi">https://www.makingbusinessmatter.co.uk/ethi</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |



|  |                                          |                                                                                                                                             |
|--|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|  |                                          | <a href="#">cs-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)

| 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 |
|-------------|--------------|----------|---|---|---|--------|
|-------------|--------------|----------|---|---|---|--------|

|                |                                           |                  |          |          |           |          |
|----------------|-------------------------------------------|------------------|----------|----------|-----------|----------|
| <b>EC24CP3</b> | <b>DATABASE PROGRAMMING<br/>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)     |
| Prod name       | Varchar 2 (15) |
| Unit of measure | Varchar 2 (15) |
| Qty             | Number (6, 2)  |
| Rate per unit   | number (8,2)   |
| Total amt       | 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 than10 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:

- Insert the records in to the table.
- Describe the structure of the table.
- Display the records of Deposit and Loan.
- Find the number of loans with amount between 10000 and 50000.
- List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- Find the average account balance at the Coimbatore branch.
- Update deposits to add interest at 5% to the balance.
- Arrange the records in descending order of the loan amount.
- 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> |
| 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)
- 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**

|           |                            |
|-----------|----------------------------|
| Dept no   | Varchar 2 (15) primary key |
| Dept name | 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
- c. designation wise
- d. Display the emp no, name whose shift is —FN
- e. List average salary for all departments employing more than five people
- f. List jobs of all the employees where maximum salary is greater than or equal to 5000 (having)
- g. Raise employee salary by 0.15 for the employees working as —programmers
- h. Delete the records where commission is —null
- i. List the average salary and number of employees working in the department —20



11. Create Library with the following fields

|           |                |
|-----------|----------------|
| Book no   | Number (5)     |
| Book nm   | Varchar 2 (10) |
| Author nm | Varchar 2 (10) |
| Price     | Number (3,8)   |
| Status    | Varchar 2 (5)  |
| Category  | Varchar 2 (5)  |

Queries:

- Display the author name, price of tax book
- Display the price of book banking
- Display the count of category —commerce
- List the book details in ascending order of price (order by)
- 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)                                           |

- SELECT all the users along with their marks to calculate Parallel-style Query (Combine & Calculate Average)
- 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 |
| Product name | VARCHAR(20)     |
| City         | VARCHAR(20)     |
| Amount       | Numeric(12,2)   |

**Table: West region**

|              |                 |
|--------------|-----------------|
| Sales id     | INT PRIMARY KEY |
| Product 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                    | CLO 1 | 3 | Presentation | Participatory Learning, Experimental Learning |
| 6  | Create the table Payroll using SQL                    | CLO 1 | 3 | Presentation | Participatory Learning, Experimental Learning |
| 7  | Create a table Deposit and loan Using SQL             | CLO 4 | 3 | Presentation | Participatory Learning, Experimental Learning |
| 8  | Create the course and batch table Using SQL           | CLO 2 | 4 | Presentation | Participatory Learning, Experimental Learning |
| 9  | Create Employee and Department Table using SQL        | CLO 3 | 4 | Presentation | Participatory Learning, Experimental Learning |
| 10 | Create Employee Salary and department table using SQL | CLO 2 | 4 | Presentation | Participatory Learning, Experimental Learning |
| 11 | Create Library details using SQL                      | CLO 3 | 4 | Presentation | Participatory Learning, Experimental Learning |
| 12 | Create Distributed Database using SQL                 | CLO 3 | 4 | Presentation | Participatory Learning, Experimental Learning |
| 13 | Create a Parallel –related database schema using SQL  | CLO 2 | 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)

| S.NO | LEARNING METHODS       | PERCENTAGE |
|------|------------------------|------------|
| 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<br/>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