

DEPARTMENT OF COMMERCE

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam TechZone, Pollachi Road, Eachanari, Coimbatore – 641021



Syllabus for

B. Com (Computer Applications)

2019 Batch onwards

Vision and Mission of the Institution:

VISION

To emerge as a world-renowned Institution that is integrated with Industry to impart Knowledge, Skills, Research Culture and Values in youngsters who can accelerate the overall development of India.

MISSION

To provide quality education at affordable cost, build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty who can build global competency and employability among the youth of India.

MOTTO

Transform the youth into National Asset.

Vision and Mission of the Department:

VISION

To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance, education and computer skills in accounting to match the Industry need.

MISSION

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies necessary to excel in entrepreneurial venture, higher education and or employment

Program Educational Objectives (PEO)

PEO1	:	Become successful, qualified, innovative and productive in fulfilling the needs of the Industry, Government and Commerce.
PEO2	:	Capability to continue formal education and successfully complete an advanced degree.
PEO3	:	Grow professionally with the knowledge acquired and apply the skills throughout the career.
PEO4	:	Contribute to the growth of the nation and society by applying acquired knowledge in technical, computing and managerial skills.
PEO5	:	Establish interpersonal skills, leadership ability and team building to achieve organization goals and serve society with professional ethics and integrity.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
Industry Integrated Institution.	PEO1, PEO3
Provocation of Knowledge, Skills, and Abilities.	PEO2, PEO4
Research culture.	PEO5, PEO2
Emerging technologies.	PEO3, PEO5

Mapping of Department Mission to PEO

Department Mission	PEO's
Scholastic excellence	PEO1, PEO3 PEO5
Disseminate knowledge in research	PEO2, PEO4
Demonstrate ethical leadership	PEO2, PEO3
Reflect career challenges	PEO4, PEO5

Program Outcomes (PO)

PO1	:	Demonstrate competence in commerce, computer applications, accounting, finance and business.
PO2	:	Apply the knowledge of financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PO3	:	Develop the ability to analyse the accounting concepts, principles, and frameworks to communicate effectively to stakeholders.
PO4	:	Use research – based knowledge including design of tools, analysis and interpretation of data, and synthesis of the information to provide applicable conclusions.
PO5	:	Apply ethical principles and commit to professional ethics, responsibilities, and norms of the accounting practices.
PO6	:	Incorporate the leadership and problem-solving skills to lead the organizations they join or to initiate their own ventures.
PO7	:	Function effectively as an individual, and a member or leader in diverse teams, and in multidisciplinary settings.
PO8	:	Update the skill sets in a challenging world in equipping themselves to maintain their competence and in implementing global business practices
PO9	:	Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.

Program Outcomes	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	✓	✓		✓	
PO2	✓	✓			
PO3	✓	✓		✓	
PO4	✓	✓			
PO5			✓	✓	
PO6	✓		✓		
PO7		✓		✓	✓
PO8				✓	✓
PO9	✓			✓	

Components considered for Course Delivery is listed below:

1. Class room Lecture
2. Laboratory class and demo
3. Assignments
4. Mini Project
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship
10. Flipped Class Room

Mapping of POs with Course Delivery:

Program Outcomes	Course Delivery									
	1	2	3	4	5	6	7	8	9	111010
PO1	✓		✓		✓	✓		✓	✓	
PO2	✓		✓	✓		✓		✓		
PO3			✓	✓	✓	✓	✓		✓	✓
PO4		✓		✓	✓	✓	✓	✓	✓	
PO5	✓	✓	✓		✓		✓	✓	✓	✓
PO6		✓	✓	✓			✓	✓		
PO7	✓	✓		✓		✓		✓	✓	✓
PO8	✓		✓		✓	✓	✓		✓	
PO9			✓				✓	✓		

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Scheme of curriculum for B. Com Computer Applications
for the students admitted in the Batch during 2019 - 2020
Board of Studies – Commerce (UG)

Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	1	L1		Language – I	4	4	40	60	100
1	2	L2	19BGE13E	English for Communication – I	4	4	40	60	100
1	3	Core	19BCC1CA	Core - Financial Accounting - I	4	4	40	60	100
1	3	Core Practical	19BCC1CP	Core Practical - Financial Accounting - I	2	4	20	30	50
1	3	DSC	DSC	DSC 1C -	4	4	40	60	100
1	3	DSC Practical	DSCP	DSC Practical - 1C	2	4	20	30	50
1	3	Allied-I	DSA	DSA 1A	4	4	40	60	100
1	4	AEC		Ability Enhancement Course I	2	2	50		50
1	6	VAC		Value Added Course - I%	2	-	50		50
					28	30			
2	1	L1		Language – II	4	4	40	60	100
2	2	L2	19BGE23E	English for Communication – II	4	4	40	60	100
2	3	Core	19BCC2CA	Core - Financial Accounting - II	4	4	40	60	100
2	3	Core Practical	19BCC2CP	Core Practical - Financial Accounting - II	2	4	20	30	50
2	3	DSC	DSC	DSC 2C	4	4	40	60	100
2	3	DSC Practical	DSCP	DSC Practical - 2C	2	4	20	30	50
2	3	Allied-II	DSA	DSA 2A	4	4	40	60	100
2	4	AEC		Ability Enhancement Course II	2	2	50		50
2	6	VAC		Value Added Course - II %	2	-	50		50
					28	30			
3	3	Core	19BCC3CA	Core - Corporate Accounting	4	5	40	60	100
3	3	Core Practical	19BCC3CP	Core Practical - Corporate Accounting	2	4	20	30	50
3	3	DSC		DSC 3C	4	5	40	60	100
3	3	DSC Practical	DSCP	DSC Practical - 3C	2	4	20	30	50
3	3	Allied-III	DSA	DSA 3A	4	5	40	60	100
3	4	SEC	SEC-I	Skill Enhancement Courses – I	2	5	20	30	50
3	4	AEC		Ability Enhancement Course III	2	2	50		50
3	6	VAC		Value Added Course - III %	2	-	50		50
3	6	IDL		Inter Department Learning – I#	2	-	50		50

					24	30			
4	3	Core	19BCC4CA	Core – Cost and Management Accounting	4	5	40	60	100
4	3	Core Practical	19BCC4CP	Core Practical - Cost and Management Accounting	2	4	20	30	50
4	3	DSC	DSC	DSC 4C	4	5	40	60	100
4	3	DSC Practical	DSCP	DSC Practical - 4C	2	4	20	30	50
4	3	Allied-IV	DSA	DSA 4A	4	5	40	60	100
4	4	SEC	SEC-II	Skill Enhancement Courses – II	2	5	20	30	50
4	4	AEC		Ability Enhancement Course IV	2	2	50		50
4	6	VAC		Value Added Course - IV %	2	-	50		50
4	6	IDL		Inter Department Learning – II#	2	-	50		50
					24	30			
5	3	Core	19BCC5CA	Core -Database Management System	4	4	40	60	100
5	3	Core Practical	19BCC5CP	Core Practical - DBMS Lab	2	4	20	30	50
5	3	DSC	DSC	DSC 5C	4	4	40	60	100
5	3	DSC Practical	DSCP	DSC Practical - 5C	2	4	20	30	50
5	3	DSE	DSE – I	Elective - I – DSE 1E	4	5	40	60	100
5	3	DSE	DSE - II	Elective - II – DSE 2E	4	5	40	60	100
5	4	SEC	SEC-III	Skill Enhancement Courses – III	2	4	20	30	50
5	6	VAC		Value Added Course - V%	2	-	50		50
					24	30			
6	3	Core	19BCC6CA	Core -Internet and Web Designing	4	6	40	60	100
6	3	Core Practical	19BCC6CP	Core Practical - Internet and Web Designing	2	4	20	30	50
6	3	DSE	DSE – III	Elective – III – DSE 3E	4	6	40	60	100
6	3	DSE	DSE – IV	Elective – IV – DSE 4E	4	6	40	60	100
6	3	Core Course - XI	DSC	Core Project	8	4	80	120	200
6	4	SEC	SEC-IV	Skill Enhancement Courses – IV	2	4	20	30	50
6	5	EX		Extension Activity- EX %	2	-	50		50
					26	30	1900	1950	3850
Total Credit					154				

Discipline Specific Core					
S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCCC01	Computer Application in Business		Commerce - I	
2	19BCCC07	HTML		Commerce - I	
3	19BCCC03	Consumer Behaviour		Commerce - I	
4	19BCSC03	ComputerNetworking		Commerce - I	
5	19BCCC04	Industrial Training Report		Commerce - I	Yes
6	19BCMC01	Financial Services		Commerce - II	
7	19BCMC02	Company law		Commerce - II	
8	19BCPC01	Business Law		Commerce - III	
9	19BCPC02	Taxation		Commerce - III	Yes
10	19BCPC03	Marketing Management		Commerce - III	
11	19BFSC01	Financial Management		Commerce - IV	
12	19BCCC05	Professional Skills		Commerce - IV	

Allied					
S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCMA01	Managerial Economics		Commerce - II	
2	19BBAA01	Principles of Management		Management - UG	Yes
3	19BMAA01	Business Mathematics		Mathematics	
4	19BMAA02	Business Statistics		Mathematics	
5	19BCCA01	Research Methodology		Commerce - I	Yes
6	19BCPA01	Indian Economy		Commerce - III	
7	19BCCA02	Agricultural Economy of India		Commerce - I	
8	19BCCA03	Entrepreneur Development		Commerce - I	
9	19BFSA01	Business Environment		Commerce - IV	

Skill Based Subject					
S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCCS02	Retail Environment		Commerce - I	
2	19BFSS01	Banking Theory Law and Practice		Commerce - IV	
3	19BCCS02	Corporate Finance		Commerce - I	
4	19BCCS03	Business Ethics		Commerce - I	
5	19BBAS01	Services Marketing		Management - UG	
6	19BCPS01	Portfolio Management		Commerce - III	
7	19BCMS02	Customer Relationship Management		Commerce - II	
8	19BCCS01	Principles of Auditing		Commerce - I	

Discipline Specific Elective					
S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCCE01	Goods and Service Tax		Commerce - I	Yes
2	19BCME01	Logistics and Supply chain Management		Commerce - II	
3	19BBAE01	Brand Management		Management - UG	
4	19BCPE01	E- Commerce		Commerce - III	
5	19BBAE02	International Business		Management - UG	
6	19BFSE01	International Finance		Commerce - IV	
7	19BCCE02	Advertising and Sales Promotion		Commerce - I	
8	19BCCE03	Financial Markets and Institutions		Commerce - I	
9	19BCCE04	Human Resource Management		Commerce - I	
10	19BCCE05	Strategic Management		Commerce - I	
11	19BCCE06	Management Information System		Commerce - I	
12	19BCCE07	Enterprise Resource Planning		Commerce - I	
13	19BCCE08	Cyber Law		Commerce - I	

Ability Enhancement Course					
S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCSAFC	Environmental Studies	-	CS	Yes
2	19BCMAFC	Women Studies	-	Commerce II	
3	19BCCAFC	Constitution of India	-	Commerce I	
4	19BPYAFC	Human Rights	-	Psychology	Yes
5	19BTAAFC	Yoga	-	Tamil	
6	19BVCAFC	NCC	-	Viscom	
7	19BENAFc	Communicative English	-	English	
8	19BMAAFC	Quantitative Aptitude	-	Mathematics	

Course Code	Course Name	Program Outcomes								
		P01	P02	P03	P04	P05	P06	P07	P08	P09
	Language – I	S	M	S	S		M	S	M	S
19BGE13E	English for Communication – I		S	M	M	S	S	M	S	M
19BCC1CA	Core - Financial Accounting - I	M	M		S	S		M	S	S
19BCC1CP	Core Practical - Financial Accounting - I	M	S	M	M		S	S	M	S
DSC	DSC 1C -	S	M	S		S	M	M	S	S
DSCP	DSC Practical - 1C		M	S	S	M	M	S	M	M
DSA	DSA 1A	S	S		S	M	S	M	S	M
	Ability Enhancement Course I	S	M	S	M	S	M		S	
	Value Added Course - I%	S	S		S	M	S	M	S	
			M	M	M	S	S	M	S	S
	Language – II	M	S	M	M		S	S	M	M
19BGE23E	English for Communication – II	S	M	S	M	S	M	M	S	M
19BCC2CA	Core - Financial Accounting - II		M	S	S	M	M	S	M	S
19BCC2CP	Core Practical - Financial Accounting - II	S	M	S	S	M		S	M	
DSC	DSC 2C	M	M		S	S		M	S	S
DSCP	DSC Practical - 2C	S	S		S	M	S	M	S	M
DSA	DSA 2A	S	M	S	M		M	M	S	M
	Ability Enhancement Course II	S	M	S	S		M	S	M	S
	Value Added Course - II %		S	M	M	S	S	M	S	M
		M	M		S	S		M	S	S
19BCC3CA	Core - Corporate Accounting	M	S	M	M		S	S	M	S
19BCC3CP	Core Practical - Corporate Accounting	S	M	S		S	M	M	S	S
	DSC 3C		M	S	S	M	M	S	M	S
DSCP	DSC Practical - 3C	S	S		S	M	S	M	S	S
DSA	DSA 3A	S	M	S	M	S	M		S	
SEC-I	Skill Enhancement Courses – I	S	S		S	M	S	M	S	
	Ability Enhancement Course III		M	M	M	S	S	M	S	
	Value Added Course - III %	M	S	M	M		S	S	M	S
	Inter Department Learning – I#		M	M	M	S	S	M	S	M
		M	S	M	M		S	S	M	

19BCC4CA	Core – Cost and Management Accounting	M	S	M	M		S	S	M	M
19BCC4CP	Core Practical - Cost and Management Accounting	S	M	S	M	S	M	M	S	M
DSC	DSC 4C		M	S	S	M	M	S	M	S
DSCP	DSC Practical - 4C	S	M	S	S	M		S	M	
DSA	DSA 4A	M	M		S	S		M	S	S
SEC-II	Skill Enhancement Courses – II	S	S		S	M	S	M	S	M
	Ability Enhancement Course IV	S	M	S	M		M	M	S	M
	Value Added Course - IV %	S	M	S	S		M	S	M	S
	Inter Department Learning – II#		S	M	M	S	S	M	S	M
		M	M		S	S		M	S	S
19BCC5CA	Core -Database Management System	M	S	M	M		S	S	M	S
19BCC5CP	Core Practical - DBMS Lab	S	M	S	M	S	M	M	S	M
DSC	DSC 5C		M	S	S	M	M	S	M	S
DSCP	DSC Practical - 5C	M	M		S	S		M	S	S
DSE – I	Elective - I – DSE 1E	S	S		S	M	S	M	S	M
DSE - II	Elective - II – DSE 2E	S	M	S	M		M	M	S	M
SEC-III	Skill Enhancement Courses – III	S	M	S	S		M	S	M	S
	Value Added Course - V%		S	M	M	S	S	M	S	M
		M	M		S	S		M	S	S
19BCC6CA	Core -Internet and Web Designing	M	S	M	M		S	S	M	S
19BCC6CP	Core Practical - Internet and Web Designing	S	M	S		S	M	M	S	S
DSE – III	Elective – III – DSE 3E		M	S	S	M	M	S	M	S
DSE – IV	Elective – IV – DSE 4E	S	S		S	M	S	M	S	S
DSC	Core Project	M	M		S	S		M	S	S
SEC-IV	Skill Enhancement Courses – IV	S	S		S	M	S	M	S	M
	Extension Activity- EX %	S	M	S	M		M	M	S	M
19BCC4CA	Core – Cost and Management Accounting	S	M	S	S		M	S	M	S
19BCC4CP	Core Practical - Cost and Management Accounting	M	S	M	M		S	S	M	S
DSC	DSC 4C		M	M	M	S	S	M	S	M
		M	S	M	M		S	S	M	

Semester: I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
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19BCC1CA Financial Accounting-I 4 6 0 0 Theory

Introduction:

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

Course Outcome:

CO1	:	To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
CO2	:	To manually prepare journal entries and post to ledger accounts using double-entry accounting procedures.
CO3	:	Aware of preparation of Final accounts.
CO4	:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.
CO5	:	Have knowledge to prepare Income and Expenditure statement.

Unit I **[12 Periods]**

Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Concepts and Conventions.

Unit II **[12 Periods]**

Journal – Ledger - Subsidiary Books – Rectification of Errors - Preparation of Trial Balance.

Unit III **[12 Periods]**

Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.

Unit IV **[12 Periods]**

Bill of exchange - Accommodation bills – Average due date – Account current.

Unit V **[12 Periods]**

Receipts and Payments accounts - Income and Expenditure accounts - Opening and Closing balance sheet.

Text Book:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2018

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers -2012
2. Financial Accounting, T. S Reddy and Dr. A. Moorthy, Margham Publications -2012

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	H	L	L	H	L		L
CO2	H	H		M	H	M	L	L	L
CO3	H	H	L	L	H	H	M	L	
CO4	H	H	H	H	L	H	H	L	M
CO5	L	M	L		L	L	L	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC1CP	Financial Accounting-I	4	4	0	2	Practical

Introduction:

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

Course Outcome:

CO1	:	To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
CO2	:	To manually prepare journal entries and post to ledger accounts using double-entry accounting procedures.
CO3	:	Aware of preparation of Final accounts.
CO4	:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.
CO5	:	Have knowledge to prepare Income and Expenditure statement.

Unit I

[12 Periods]

Creative Advertising, owned by Miss Abida Masood, provides advertising consulting services. During January 2011, the following events occurred:

- Jan. 2 Owner contributed Rs. 50,000 and a new computer costing Rs. 20,500 to start her business.
- Jan. 4 Office supplies were purchased on account for Rs. 4,000.
- Jan. 10 Creative Advertising obtained 12% 5-year loan of Rs. 20,000 from the bank.
- Jan. 12 Creative Advertising paid the utility bills for Rs. 2,750.
- Jan. 15 Paid the Rs. 3,000 in Accounts Payable from the purchase of office supplies on Jan. 4.
- Jan. 24 Advertising services completed in January were billed to clients Annies' Flowers at Rs. 18,300.
- Jan. 27 Creative Advertising received Rs. 5,500 from Annies' Flowers, a client, as payment on account.
- Jan. 30 Miss Abida Masood withdrew Rs. 6,000 of cash for personal use.

Requirement: You are required to pass Journal Entry, post to appropriate general ledger account and make a trial balance?

Unit II

[12 Periods]

Enter the following transactions in the books of Supriya, the owner of the business.

2006

- January 8 Purchased goods worth Rs.5,000 from Sarita on credit.
- January 12 Neha Purchased goods worth Rs.4,000 from Supriya on credit.
- January 18 Received a Cheque from Neha in full settlement of her account Rs.3,850. Discount allowed to her Rs.150
- January 20 Payment made to Sarita Rs.4,900. Discount allowed by him Rs.100.
- January 22 Purchased goods for cash Rs.10,000.
- January 24 Goods sold to Kavita for Rs.15,000. Trade discount @ 20% is allowed to her.

January 29 Payment received from Kavita by Cheque.

Unit III

[12 Periods]

Enter the following transactions of the Premier Trading Company in Cash Book with three columns- Discount, Cash and Bank and balance the accounts as on 31st December 2004:

- 2004 Dec. 1 Cash in hand Rs 4,000
- 2004 Dec. 1 Bank Rs 1,000 (Cr.)
- 2004 Dec. 3 Received a cheque from A Rs 290 and allowed him discount of Rs 40
- 2004 Dec. 7 A's cheque deposited into the bank
- 2004 Dec. 10 Withdrew from bank for office use Rs 800
- 2004 Dec. 12 Paid B/P by cheque Rs 600
- 2004 Dec. 15 B/R from Ram. Rs 2,500: Discounted it, crediting with bank Rs 2,400
- 2004 Dec. 20 Issued a cheque for Petty Cashier Rs 100
- 2004 Dec. 25 Paid to Gupta by cheque Rs 920; discount received Rs 30

2004 Dec. 28 Made cash-sales Rs 900.

Unit IV

[12 Periods]

Mr. Robert commenced business on 1st January, 2011 with a capital of Rs.100,000 in cash. On the same date he opened the bank account in ADCB and deposited Rs. 20,000. During the month of January 2011 the following transactions took place:

Jan 1 Bought goods for cash 70,000
 2 Sold goods to Steve Co. (Credit) 38,000
 15 Sold goods for cash 9,000
 21 Steve Co. paid by cheque 35,000
 22 Stationery bill paid by cheque 2,000
 22 Telephone bill by cash 500
 31 Paid rent by cash 2,000
 Paid salaries by cash 3,000
 Withdrew cash personal use 5,000

Required:

Make journal entries for the transactions and post them to ledgers.

Unit V

[12 Periods]

Prepare Income and Expenditure Account from the Receipts and Payments Account of Youngsters Health club, Jhansi for the year ending 31st December, 2006.

Receipt & Payment A/c

Receipts	Amount	Payment	Amount
Opening balance	2400	Rent	3600
Subscriptions	16000	Stationery	450
Entrance fees	200	Salary	450
Sale of Investments	8000	Purchase of Equipment's	5500
Sale of old almirah (Book value Rs 1800)	800	Expenses on competitions	2800
Donation	2500	Miscellaneous Expenses	650
Closing balance	8100	Furniture Purchased	4000

Text Book:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications – 2018

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers -2012
2. Financial Accounting, T. S Reddy and Dr. A. Moorthy, Margham Publications -2012

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	H	L	L	H	L		L
CO2	H	H		M	H	M	L	L	L
CO3	H	H	L	L	H	H	M	L	
CO4	H	H	H	H	L	H	H	L	M
CO5	L	M	L		L	L	L	L	L

Semester: II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC2CA	Financial Accounting-II	4	6	0	0	Theory

Introduction:

The technical skills needed to know the depreciation, partnership account and branch account.

Course Outcome:

CO1	:	Identify the factors to be considered when choosing a depreciation method
CO2	:	Evaluate the performance of the department with previous result.
CO3	:	To analyse the licenses for Royalties.
CO4	:	To evaluate the inventory, profit and loss account of the Business
CO5	:	Get the knowledge about partnership admission, retirement & death, insolvency

Unit I: [12 Periods]

Depreciation – Straight line method - Written down value - Sinking fund - Insurance Method - Annuity Method.

Unit II: [12 Periods]

Departmental Accounts: - Basis for allocation of expenses - Inter departmental transfer at cost or selling Price.

Unit III: [12 Periods]

Royalty accounts - Single entry system

Unit IV: [12 Periods]

Branch accounts (Excluding Foreign Branch) - Hire Purchases Account

Unit V: [12 Periods]

Partnership account – Admission of a Partner – Retirement of a partner - Death of a partner -Insolvency of a partner.

Note: Distribution of marks 80% Problem and 20% Theory.

Textbook:

1. Financial Accounting, T. S Reddy and Dr. A. Moorthy, Margham Publications -2012

Reference:

1. Advanced Accountancy, S.N. Maheshwari, T.S.Reddy, Vikas publishers -2012
2. Advanced Accountancy, S.P. Jain and K.L. Narang, Vol-II – 2014

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	H	M	M	H	H	H		M	L
CO2	H	H	L	H	L	M	H	L	
CO3	H	H	M	H	M	M		M	L
CO4	H	H	H	M	H	H	H		M
CO5	H	M	M	H	L	H	L	L	

Semester: II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC2CP	Financial Accounting II	4	0	0	5	Practical

Introduction:

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

Course Outcome:

CO1	After successfully qualifying practical examination, students will be awarded certificate to work with well-known accounting software.
CO2	Student will do by their own create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statement.
CO3	Students do possess required skill and can also be employed as Tally data entry operator.
CO4	This is a beginner course of tally. ERP covering the topics basics of accounting and inventory in tally.
CO5	It's designed to handle accounts in simple.

List of Computer Application in Accounting (Tally)

1. Create company in the name of "Rathinam & Co" in tally ERP 9 with VAT options.

- ❖ Accounts with Inventory option.
- ❖ Financial accounting year 01.04.2017 onwards.

2. To create below mentioned single ledger accounts in the books of "Rathinam & Co".

Mr. Kumar	Advertisement (Free Sample Send)
Commission Received in Advance	Bad Debit
Insurance Premium Pre-Paid	Depreciation
Advertisement (Free Samples Received)	Interest Paid
Commission Received	Provision for Doubtful Debit

3. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2017 in "Rathinam & Co."

Particulars	Rs.	Particulars	Rs.
Ramesh (Sundry Debtors)	52,000	Rent, Rates and Taxes	3,600
Mohan (Sundry Creditors)	22,000	Insurance premium paid on 1st January, 20016	2,400
Cash in Hand	10,392	Cash at SBI Bank	6,200
Furniture	3,500	Machinery	24,000
Motor Car	22,000	Wages	23,600
Purchases	145,000	General Expenses	2,680
Sales	2,92,000	Carriage Inward	2,040
Sales Returns	2,600	Carriage outward	1,630
Salaries	8,420	Fuel and Power	6,430
Opening Stock	11,400	Rathinam & Co's Capital	20,000
Motor Car Expenses	6,108	Drawings	8,000

4. Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:

Computer	Furniture	Buildings
Bank interest	Bank Charges	

5. Create the following data in the books of M/s. Bharath Electronics:

- Unit of Measurement:** Nos. (Numbers), Doz. (dozen)
- Godown:** Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore. Under Primary. By allow storage of material option as yes.
- Stock Categories:** 15" & 17" (LG Monitor Inch wise)
- Stock Groups:**

LG Monitor	Printer	Keyboard
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e) Stock Item:

LG Monitor 15"	HP Laser 1010
LG Monitor 17"	Dell Key Board
Samsung Printer	Lenova Keyboard
TVS Epson Printer	Asus Keyboard

6. Record the following vouchers in the books of Universal Company Ltd.

- 04-04-2014 Withdrawn Rs.20, 000 from bank of India and transferred to Petty cash book.
- 08-04-2014 paid 2,000 from petty cash for buying stationary for office.

- 15-04-2014 made purchase from ultra tech cement Ltd. worth Rs.45, 000.
- 19-04-2014 issued cheque to ultra tech cement ltd for Rs.45, 000.
- 21-04-2014 sold goods worth of rs.75, 000 to civic center association.
- 25-04-2014 received a cheque from civic center associations for rs.75, 000

The save was deposited in the bank on the same date.

- 30-04-2014 paid staff salary of Rs.9800 from petty cash.

7. Record the following vouchers in the books of TEXMO Trading Co. Pvt. Ltd.

- 02-04-2014 Withdraw rs.10000 from bank of Baroda and transferred to petty cashbook.
- 05-04-2014 paid 1000 from petty cash for office expenses.
- 11-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.33000.
- 13-04-2014 issued cheque to Hindustan Unilever Ltd for Rs.20000.
- 14-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.26000.
- 18-04-2014 issued cheque of Rs.38000 to Hindustan Unilever Ltd.
- 21-04-2014 sold goods worth of rs.90000 to Tahuraa Traders Pvt.Ltd.
- 22-04-2014 received a cheque from Tahuraa Traders Pvt.Ltd.for Rs.75000. The same was deposited in the bank on the same date.
- 23-04-2014 sold goods worth of Rs.85000 to Tahuraa Traders Pvt.Ltd.
- 25-04-2014 received a cheque from Tahurra Traders Pvt.Ltd for Rs.75000. The same was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.7200

PAY ROLL

8. COMPUTE: 1. on Earning Total

From amount	Amount up to	Slab type	Value basis
0	5000	Percentage	10
5000	10000	Percentage	15
10000		Percentage	20

In the above examples, the head would be computed on all earning total

(all heads of types earnings for employees), as follows:

- For amount up to 5000-10%
- For amount above 5000 but upto 10000-15%
- For amount above 100000-20%

Textbook:

1. Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra, 2014

Reference Book:

1. Learn TALLY 9 - Basic Financial Accounting Tutorial – Online
2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	H	L	H	L	H		H	L	H
CO2	H		L	H	L	H	H	L	H
CO3	H	L	H		L	H	H	H	
CO4	L	H	H	L		H		H	L
CO5	H	L		H	L	H	H		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCC3CA	Corporate Accounting	6	0	2	4	Theory

Introduction

Corporate accounting deals with processes such as the preparation financial records, balance sheets. It can be used to handle unique corporate business processes such as holding companies and the creation of consolidated documents.

Course Outcome:

CO1	:	To Understand the regulatory environment in which the companies are formed and operate
CO2	:	To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	:	To analysis foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards
CO4	:	To evaluate issue of bonus shares and treatment of prior period profits
CO5	:	To Revaluation of Value goodwill and shares under various methods

Unit – I [12 Periods]

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares– Right Issue – Underwriting.

Unit – II [12 Periods]

Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.

Unit – III [12 Periods]

Final Accounts of Companies (new format) - Calculation of Managerial Remuneration.

Unit – IV [12 Periods]

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit – V [12 Periods]

Liquidation of Companies - Statement of Affairs - Deficiency a/c.

Text Book:

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.

Reference Books:

1. **Gupta R.L. & Radhaswamy M.**” Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi. 2003.

Note: Question paper will cover 40% theory and 60% Problems.

Mapping of Course Outcomes with Program

Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	H	L		H	L		H
CO2	L	L	H	L	H	L	H	L	M
CO3	L		H		L	H	H	L	L
CO4	H	L	L	H	H	H	L		L
CO5	L	H	H		H	L		L	H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCC3CP	Corporate Accounting	4	0	2	6	Practical

Introduction

Corporate accounting deals with processes such as the preparation of financial records, balance sheets. It can be used to handle unique corporate business processes such as holding company and the creation of consolidated documents.

Course Outcome:

CO1	:	Understand the regulatory environment in which the companies are formed and operate.
CO2	:	Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	:	Create reporting requirements of the Companies Act and relevant Indian Accounting Standards
CO4	:	Summarize issue of bonus shares and treatment of prior period profits
CO5	:	To Revaluation of Value goodwill and shares under various methods

1. Reliance Industries Ltd. was formed with a nominal Share Capital of L 40, 00,000 divided into 4,00,000 shares of L 10 each. The Company offers 1,30,000 shares to the public payable L 3 per share on Application, L 3 per share on Allotment and the balance on First and Final Call. Applications were received for 1, 20,000 shares. All money payable on allotment was duly received, except on 200 shares held by Y. First and Final Call was not made by the Company.

(I) How would you show the relevant items in the Balance Sheet of Reliance Industries Ltd?

2. On 1st April, 2012, Ashok Leyland Ltd. Was formed with an authorized capital of 50, 00,000 divided into 1, 00,000 equity shares of 50 each. The company issued prospectus inviting application for 90,000 Shares. The issue price was payable as under: On Applicant: L 15 on Allotment: L 20 On call: Balance amount the issue was fully subscribed and the company allotted shares to all he applicants. The company did not make the call during the year. Show the following:

(a) Share capital in the Balance Sheet of the company as per revised schedule - VI, Part-I of the companies Act, 1956. (b) Also prepare Notes to Account's for the same.

3. TVS Motor Company Ltd. has 5,000 10% Debentures of L20 each due for redemption on 30th Sept. 2015. Debenture Redemption Reserve has a balance of L20,000 on that date. Record the necessary entries at the time of redemption of debentures.

4. Sun Pharmaceutical Industries Ltd. invited applications for issuing 75,000 equity of L100 each a premium of L30 per share. The amount was payable as follows: On Application & Allotment – L 85 per share (including premium) On First and Final call the balance Amount Applications for 1,27,500 shares were received. Applications for 27,500 shares were rejected and shares were allotted on pro-rata basis to the remaining applicants. Excess money received on application and allotment was adjusted towards sums due on first and final call. The calls were made. A shareholder, who applied for 1,000 shares, failed to pay the first and final call money. His shares were forfeited. All the forfeited shares were reissued at L150 per share fully paid up. Pass necessary journal entries for the above transactions in the books of Sun Pharmaceutical Industries Ltd.

5. Hindustan Petroleum Ltd. had 5, 00,000; 10% Debentures of 100 each outstanding on 31st Jan 2015. On this date, company decided to purchase 50,000 worth debentures at 97 in the open market. Give Journal entries if: (i) Debentures are purchased for immediate cancellation. (ii) Debentures are purchase as investment.

(A), and on 31st March 2015 sold for 52,000 or (B) if cancelled on 31st March, 2015 (treatment of interest is to be ignored).

Text Book:

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.

Reference Books:

1. **Gupta R.L. & Radhaswamy M.**,” CorporateAccounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., NewDelhi.

2. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, NewDelhi.2003.

Mapping of Course Outcomes with

Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	H	L		H	L		H
CO2	L	L	H	L	H	L		L	H
CO3	L		H		L	H		L	L
CO4	H	L		H		H	L		L

Semester: IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC4CA	Cost & Management Accounting	4	6	0	0	Theory

Introduction:

Cost and management accountants focus on both Inventory and Financial management. They help manage the day-to-day Cost and management business activities.

Course Outcome:

CO1	:	To understand the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making
CO2	:	To apply traditional and contemporary approaches to product costing in job, process and activity-based costing environments
CO3	:	Use standard costs to prepare budgets for planning and control purposes
CO4	:	To Identify relevant information for decision making purposes in order to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing and special orders
CO5	:	To figure out the contractual issues in an agency

Unit I: [12Periods]

Introduction - Nature and scope of cost Accounting and Management Accounting - Cost Accounting vs Management Accounting vs. Financial Accounting - Advantages and limitations of cost accounting - Installation of costing system - Cost concepts - classification of cost - preparation of cost sheet.

Unit II: [12Periods]

Elements of cost material - Direct and indirect material cost - Issue of materials of production pricing methods - Labour cost - Direct and indirect labour cost - Methods of payment of wages - incentive plans.

Unit III: [12Periods]

Methods of Costing: Single or output costing - Job/Contract costing Process Costing.

[12Periods]

Unit IV:

Financial Statement Analysis: Meaning – advantages – limitations - Different types of Financial Statements - Preparation and presentation of financial statements - comparative balance sheets - Horizontal and vertical analysis - common size balance sheet (including problems).

Unit V:

[12Periods]

Ratio Analysis: Meaning of ratio analysis - Classification of ratios - Advantages and limitations of Ratio analysis - computation and interpretation of different accounting Ratios.

Text Books:

1. Cost Accounting: R.K. Prasad - Jai Bharath Publishers(2016)

Reference:

1. Cost Accounting: Jain and Narang – KalyaniPublishers (Edition-2012)
2. Cost Accounting: Tulsian. P.C. (Author), TulsianBharat - S.Chand Publications (Edition-2008)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	H	L	L	H	H	L	M
CO2	L	H	H	L	H	L	H	L	
CO3	L	H		L	H	H	H		L
CO4	H	L	L	H		H	L	L	H
CO5	L	H	H	L	H	L	H	L	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC4CP	Cost & Management Accounting	4	6	0	0	Practical

Introduction:

Cost and management accountants focus on both Inventory and Financial management. They help manage the day-to-day cost and management business activities.

Course Outcome:

CO1	:	To understand the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making
CO2	:	To apply traditional and contemporary approaches to product costing in job, process and activity-based costing environments
CO3	:	Use standard costs to prepare budgets for planning and control purposes
CO4	:	To Identify relevant information for decision making purposes in order to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing and special orders
CO5	:	To figure out the contractual issues in an agency

Unit I:

[12Periods]

Wormers P. Ltd., has the following information relating to one of its products:

- Direct material cost per units \$1
- Direct Labour cost per unit \$3
- Variable production cost per unit \$3
- Fixed production overhead \$30,000 per month
- Budgeted production 15,000 units per month

Required:

Calculate the cost per unit and the total cost of the budgeted monthly production?

Unit II:

[12Periods]

Tata Ltd., has recorded the following details for Component 427 which is sold in boxes of 10 components.

Ordering Cost	\$32 per order placed
Purchase price	\$20 per box of 10 components
Holding cost	10% of purchase price
Monthly demand	1,500 components

Component 427 is currently ordered in batched of 240 boxes at a time. The average

inventory held is 120 boxes.

Required:

Calculate the annual holding cost and the annual ordering cost for component 427.

Unit III:

[12Periods]

Britannia Ltd., is investigating its current cost structure. An analysis of production levels and costs over the first six months of the year has revealed the following:

Month	Production level (Units)	Production cost (\$)
January	90	2,400
February	100	2,780
March	97	2,560
April	105	2,580
May	110	2,900
June	115	3,000

Further analysis has produced the following data:

$$\Sigma x = 617; \Sigma y = 16,220; \Sigma xy = 1,677,220; \Sigma x^2 = 63,859$$

Required:

(a) Use regression analysis to identify:

- (i) Variable cost per unit
- (ii) Monthly fixed costs.

(b) It is expected that in July, production will be 120 units. Estimate the cost of July's production and comment on the accuracy of your estimate.

Unit IV:

[12Periods]

Radek Ltd has budgeted sales of 400 units at \$2.50 each. The variable costs are expected to be \$1.80 per unit, and fixed costs are to be absorbed at \$0.20 per unit.

The actual sales were 500 units at \$2 each and variable costs were \$1.50 and fixed costs were as expected.

Calculate the sales price and sale volume variances (using marginal and absorption costing).

Unit V:

[12Periods]

Calculate the activity and liquidity ratios for P for the year ended 31 December 2009.

	\$m
Revenue	1,867.5
Gross profit	489.3
Inventory	147.9
Trade receivables	393.4
Trade payables	275.1

Cash	53.8
Short-term investments	6.2
Other current liabilities	84.3

Text Books:

1. Cost Accounting: R.K. Prasad - Jai Bharath Publishers(2016)

Reference:

1. Cost Accounting: Jain and Narang - Kalyani Publishers (Edition-2012)
2. Cost Accounting: Tulsian P.C. (Author), Tulsian Bharat - S.Chand Publications (Edition-2008)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	H	L	L	H	H	L	M
CO2	L	H	H	L	H	L	H	L	
CO3	L	H		L	H	H	H		L
CO4	H	L	L	H		H	L	L	H
CO5	L	H	H	L	H	L	H	L	

Semester V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC5CA	Database Management System	4	0	0	0	Theory

Introduction:

To provide a thorough knowledge of the electronic data system, process structures and to enable the students to acquire practical knowledge in data base management system. To enable the students to learn the data base operations and process thoroughly. On successful completion of the course the students should understand the architectural concept, structural embedded SQL, Hierarchical approach and Network concept.

Course Outcomes:

CO1	:	Identify the basic concepts and various data model used in database design ER modelling concepts and architecture use and design queries using SQL
CO2	:	To be able to model an application's data requirements using conceptual modelling tools like ER diagrams and design database schemas based on the conceptual model.
CO3	:	To create, modify and drop objects within a relational database. Retrieve and store information in a relational database using SQL in a multi-user, web-based environment.
CO4	:	Describe the Hierarchical Approach and logistical database program
CO5	:	Familiar with basic database storage, Architecture of DBTG system and DBTG Data Structure

Unit – I

(12 Periods)

Database System Architecture Basic Concepts: Data System, Operational data, data Independence, Architecture for a database system, Distributed databases, Storage Structures: Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.

Unit– II

(12 Periods)

Relational Approach: Relational Data Structure: relation, domain, and attributes, keys Relational Algebra: Introduction, Traditional set operation. Attribute names for derived relations. Special relational operations.

Unit – III

(12 Periods)

Embedded SQL: Introduction – Operations not involving cursors, involving cursors - Dynamic statements, Query by Example – Retrieval operations, Built – in – functions, update operations. QBE Dictionary. Normalization: Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition.

Unit – IV

(12 Periods)

Hierarchical Approach: IMS data structure. Physical Database, Database description. Hierarchical sequence. External level of IMS: Logical Databases, the program communication block IMS Data manipulation: Defining the Program communication Block: DL / 1 Examples.

Unit – V

(12 Periods)

Network Approach: Architecture of DBTG system. DBTG Data Structure: The set construct, Singular sets, Sample schema, the external level of DBTG – DBTG Data manipulation.

Text Books:

1. An introduction to Database Systems: Seventh Edition: by C.J.Date

Reference Books:

1. Database Systems Concepts by Abraham Silberschatz, Henry F Korth
2. An introduction to Database Systems - Bipin C Desai

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	H	M	H	H	H	L	H
CO2	H	M	M	L	H	H	L	H	M
CO3	L	M	H	H	L	M	M	L	M
CO4	H	L	H	M	M	H	L	M	L
CO5	H	M	H	M	H	M	H	M	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC5CP	Database Management System	4	0	0	0	Practical

Introduction:

To provide a thorough knowledge of the electronic data system, process structures and to enable the students to acquire practical knowledge in data base management system. To enable the students to learn the data base operations and process thoroughly. On successful completion of the course the students should understand the architectural concept, structural embedded SQL, Hierarchical approach and Network concept.

Course Outcomes:

CO 1	:	Identify the basic concepts and various data model used in database design ER modelling concepts and architecture use and design queries using SQL
CO 2	:	To be able to model an application's data requirements using conceptual modeling tools like ER diagrams and design database schemas based on the conceptual model.
CO 3	:	To create, modify and drop objects within a relational database. Retrieve and store information in a relational database using SQL in a multi-user, web-based environment.
CO 4	:	Describe the Hierarchical Approach and logistical database program
CO 5	:	Familiar with basic database storage, Architecture of DBTG system and DBTG Data Structure

Unit – I

(12 Periods)

Write a query in sql to create a table employee and department.

Employee(empno,ename,deptno,job,hire date)

Department(deptno,dname,loc)

Include the following constraints on column of emp table.

- to make the empno as primary key of the table and
- to ensure that the ename column does not contain NULL values and
- the job column to have only UPPERCASE entries and
- to put the current date as default date in hire date column in case data is not supplied for the column.

Include the following constraints on column of dept table.

- to make deptno as primary key.
 - to ensure dname,loc columns does not contain NULL values
- Also enforce REFERENTIAL INTEGRITY, declare deptno field of dept table as primary key and deptno field of emp table as foreign key.

Unit– II

(12 Periods)

- Q-1> Give list of emp name & their job spec who are working in dept no 20 ?
- Q-2> Compile the details of emp working in dept no 30?
- Q-3> Find list of emp whose empno is greater than manager no ?
- Q-4> Find all manager not in dept no 10 ?
- Q-5> To find the total number of employees.
- Q-6> To find the total number of clerk hired after 13-jan-81.
- Q-7> Determine which department have more than two people holding a particular job?
- Q-8> Find all department that have at least two clerk?
- Q-9> Retrieve emp name and job who have the same job as that of allen?
- Q-10> List all emp name and their job of those depts. That are located at Chicago?

Unit – III

(12 Periods)

- Q-1> Create a table client master with the following fields client_no, name, address1, address2, city, state, pin_code, remarks, balance due and add the constraints?
 - Create a primary key constraint on the column client_no.?
 - create the following check constraints
 - ◇Data values being inserted into the column client_no must start with 'c'.
 - ◇ Data values being inserted into the column name should be allowed in upper case only?
- Q-2> Insert five rows in the table client master?
- Q-3> Show all rows of client master?
- Q-4> Add a new column in your table : AGE ?
- Q-5> Update the table client master ?
- Q-6> Delete a row from client master where age is greater than 60?
- Q.7> Create table supplymaster
(suppliernno,suppliernname,address1,address2,city,state,pincode,remarks,baldue) by using clientmaster.
- Q.8> Insert values in table supplymaster by using clientmaster.
- Q-9> Drop table client master?

Unit – IV

(12 Periods)

- Q-1> Display everyone in dept no 20 who is neither a clerk, salesman nor analyst ?
- Q-2> List all emp names, their jobs, salary in ascending order by their jobs ?
- Q-3> Obtain list of all empno and names who are manager ?
- Q-4> Display names of all emp whose comm is greater than salary ?
- Q-5> To find the sum paid as salary to all employees every month.
- Q-6> To find the yearly compensation paid to all sales men.
- Q-7> Divide all employee into group dept and job and also specify deptno?
- Q-8> List all emp name and sal whose sal is greater than that of all managers?
- Q-9>display all emp names and sal where sal is less than that of any manager of any dept?
- Q-10> To find the minimum salary of managers in various depts.

Unit – V

(12 Periods)

- Q-1> Find list of emp whose sal is greater than 2000 along with their job spec ?
- Q-2> Give list of all emp along with their monthly and annual income ?
- Q-3> List all empname who are ordered by the jobs within each job there should be Descending order

by empno ?

Q-4> Retrieve details of emp whose sal is between 1000 and 2000 both inclusive?

Q-5> To find the average salary of all the employees.

Q-6> To find the average yearly compensation paid to sales men.

Q-7> List annual salary from all job consisting of more then one employee?

Q-8> List all dept with atleast one analyst?

Q-7> To find the minimum salary of managers in various depts. Having salary greater than 2500.

Q-10> To select all employees sorted dept wise in ascending order and within dept salary wise in descending order for dept no. 10 and 20.

Text Books:

1. An introduction to Database Systems: Seventh Edition: by C.J.Date

Reference Books:

1. Database Systems Concepts by Abraham Silberschatz, Henry F Korth
2. An introduction to Database Systems - Bipin C Desai

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	H	M	H	H	H	L	H
CO2	H	M	M	L	H	H	L	H	M
CO3	L	M	H	H	L	M	M	L	M
CO4	H	L	H	M	M	H	L	M	L
CO5	H	M	H	M	H	M	H	M	H

Semester: VI

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC6CA	Internet and Web designing	4	0	2	6	Theory

Course Outcomes:

CO1	:	Understand the concepts of various components to design stable analog circuits.
CO2	:	Represent numbers and perform arithmetic operations
CO3	:	Analyse and design combinational circuit.
CO4	:	Simple and impressive design techniques, from basics till advanced to focus on goal oriented and user centric designs.
CO5	:	Demonstrate the principles behind systematic database design approaches by covering conceptual design, logical design through normalization

Unit – I

(12 Periods)

Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services’ Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – Configuring the Shell Account – Telnet – Changing the Password – World Wide Web (WWW) - Web Page – Hyper Text – HTML Tags – Net Surfing - Internet/Web Browsing - Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

Unit – II

(12 Periods)

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of ‘E-mailing’ – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.

Unit – III

(12 Periods)

Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page –Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – upper script and Subscript – Font Style and Size – Colour – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List – Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.

Unit – IV

(12 Periods)

Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colours – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Colour – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells

– Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

Unit – V

(12 Periods)

Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label from Elements – Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame - Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame.

Text Book:

1. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.

Reference Books:

1. Eric Kramer, “HTML”.
2. Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, “Business of the Net”.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	H	M	H	H	H	L	M
CO2	H	H	M	L	H	H	L	H	L
CO3	L	M	H	H	H	L	H	L	H
CO4	H	L	H	M	M	H	L	M	H
CO5	H	H	H	M	H	M	H	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC6CP	Internet and Web designing	4	0	2	6	Practical

Course Outcomes:

CO1	:	Understand the concepts of various components to design stable analog circuits.
CO2	:	Represent numbers and perform arithmetic operations
CO3	:	Analyse and design combinational circuit.
CO4	:	Simple and impressive design techniques, from basics till advanced to focus on goal oriented and user centric designs.
CO5	:	Demonstrate the principles behind systematic database design approaches by covering conceptual design, logical design through normalization

Unit – I **(12 Periods)**

Write a program on how to link an image to another page in HTML.

Unit – II **(12 Periods)**

Create a Webpage using various html tags.

Unit – III **(12 Periods)**

Create a webpage using html attributes.

Unit – IV **(12 Periods)**

Create a webpage using background images

Unit – V **(12 Periods)**

Create a webpage using Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video.

Text Book:

1. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.

Reference Books:

1. Eric Kramer, “HTML”.
2. Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, “Business of the Net”.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	H	M	H	H	H	L	M
CO2	H	H	M	L	H	H	L	H	L
CO3	L	M	H	H	H	L	H	L	H
CO4	H	L	H	M	M	H	L	M	H
CO5	H	H	H	M	H	M	H	L	L

DISCIPLINE SPECIFIC CORE

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCCC01	Computer Application in Business	4	5	0	0	Theory

Introduction:

Computer Applications in Business is designed to introduce the first year AIT freshman students to the world of computers and software applications.

Course Outcome:

CO1	:	Understand basics of computer– input devices, output devices, hardware, software and operating system - based content
CO2	:	Perform word processing, data creation, editing and formatting documents in the software.
CO3	:	Get the knowledge to calculate, organize, edit and present the numerical data in spread sheet.
CO4	:	Utilize database for creating files, perform queries, and create forms and reports.
CO5	:	Integrate Microsoft Access applications in business for creation of database.

Unit I [12 Periods]

Introduction to computers – Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems.

Unit II [12 Periods]

Word – Creating Word Documents – Creating Business Letters using wizards –Editing Word Documents – Inserting Objects – Formatting documents –spell check and grammar check – Word Count, Auto Correct – Working with tables – Saving, opening, closing and Protecting documents – Mail Merge

Unit III [12 Periods]

Introduction to Spread Sheet (MS –Excel) – Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts - Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

Unit IV [12 Periods]

MS Access – Introduction – Parts of Access Window, creating a Database, relationships, Creating Table through Design View – Relationship – Query – Forms – Report.

Unit V **[12 Periods]**

Page Maker – Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help – Working with Page Column – Indent.

Text Book:

1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010.

Reference Books:

1. Computer Applications in Business, R. Parameswaran.&S.Chand - 2010
2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	L	L	L		L			L
CO2	L	H	H	L	H	H	L	H	H
CO3	H	H	H	H	L	H	L	L	H
CO4	H	L	L	H	H	L			L
CO5	L	L	L	L	H	L	H	L	L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCC 1CP	Computer Application in Business	4	5	0	0	Practical

Introduction:

Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products.

Course Outcome:

CO1	:	To apply computer resources Business and Academics.
CO2	:	To construct business and academic documents using Microsoft Word
CO3	:	To construct business and academic documents using Microsoft EXCEL
CO4	:	To develop presentations containing animation and graphics using Microsoft PowerPoint.
CO5	:	To integrate Microsoft Access applications in business for creations of database.

Unit I

[12 Periods]

I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Checking, Alignment, Header & Footer, inserting pages and page numbers, Find and Replace.
2. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
3. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
4. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation.
5. Resume Preparation.

Unit II

[12 Periods]

II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Minimum and Maximum Result and Ranking by using arithmetic and

logical functions and sorting.

2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

Unit III

[12 Periods]

III - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include picture of the Product, name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible, to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

Unit IV

[12 Periods]

IV - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

Text Book:

1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010.

Reference Books:

1. Computer Applications in Business, R.Parameswaran.S.Chand - 2010
2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	L	H	H	H	H	H	H
CO2	H	H	L	L	H	L	H		
CO3	H	L	H		H		H	H	
CO4	H	H	L	L	H	L	H	H	H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
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19BCCC03 Consumer Behaviour 4 6 0 0 Theory

Introduction:

This course Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behaviour and the business strategy.

Course Outcome:

CO1	:	To acquire knowledge on concept caller buyer and buyer's behaviour
CO2	:	To study about the motivation
CO3	:	To gain knowledge on customers personality
CO4	:	To know about the consumers perception
CO5	:	To gain knowledge about consumer attitudes

Unit I [12 Periods]

Introduction - Consumer Behaviour and Consumer Research – Introduction - Consumer Behaviour – Definition - Consumer and Customers - Buyers and Users - Organisations as Buyers - Development of Marketing Concept.

Unit II [12 Periods]

Consumer Motivation – Introduction - Needs and Goals - motivational Conflict - Defence Mechanisms - Motive Arousal - Motivational Theories - Maslow’s hierarchy of needs - Motivation Research.

Unit III [12 Periods]

Consumer Personality – Introduction - Self-concept - personality Theories - Brand Personality - emotions.

Unit IV [12 Periods]

Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions.

Unit V [12 Periods]

Consumer Attitudes: Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies.

Text Book:

Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.

Reference Books:

1. Kumar: Conceptual Issues in Consumer Behaviour: The Indian Context, Pearson Education, New Delhi, 2003

2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi, 2003.

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	H	H	L	H	M	H	H	L
CO2	H		L	L	L	L		H	
CO3	L	H	L		L		L		M
CO4	H	L	L	H	L	H	L	L	
CO5	L	L	L		L	L	L	H	M

Subject Code	Subject Title	Lecture	Tutorial	Credit	Type
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19BCCC03 Consumer Behaviour 4 6 0 Practical

Introduction:

This course Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behaviour and the business strategy.

Course Outcome:

CO1	:	To acquire knowledge on concept caller buyer and buyer's behaviour
CO2	:	To study about the motivation
CO3	:	To gain knowledge on customers personality
CO4	:	To know about the consumers perception
CO5	:	To gain knowledge about consumer attitudes

Unit I

[12 Periods]

Summary:

The case let explains how Bharat Electronics Limited (BEL) and Electronics Corporation of India Limited (ECIL), Government of India undertakings, developed Electronic Voting Machines (EVMs) for use in the Indian elections. How these machines increased the efficiency of the Indian electoral process and how the general public accepted these innovative machines are also dealt with. A comparative study is made of the Indian EVMs and the voting machines used in USA.

Issues:

- »How EVMs increased the efficiency of election process in India
- »How the general public in India accepted the EVMs
- »The advantages of Indian EVMs over voting machines used in USA

The Electronic Voting Machines (EVMs) which were used in the Indian General Elections of 2004 caught the attention of many observers throughout the world. These EVMs were developed by the Government of India (GoI) owned defense equipment manufacturing units, Bharat Electronics Limited (BEL), and the Electronics Corporation of India Limited (ECIL), according to the specifications provided by the Election Commission of India (ECI).

The foundation for the use of the EVMs for elections in India was laid with the amendment in 1989 of the Representation of the People Act, 1951, to enable the recording of votes using EVMs as prescribed by the ECI...

Questions for Discussion:

1. What are the attributes which enabled the electronic voting machines to be used on a large scale in the elections of India?

Unit II

[12 Periods]

Summary:

Starbucks' service strategy encompassed providing a good product accompanied by customer friendly service and attractive ambience. The case let speaks about the kind of customer relations Starbucks followed, which was one of the reasons that so many consumers of Starbucks went in for repeat purchases. The case let also indicates how Starbucks developed goodwill among the public by bonding with the local community.

Issues:

- » The reasons that make consumers loyal to an organization
- » The ways in which an organization tries to enhance value for the customer during the purchase process
- » Why organizations take care of a good purchase experience rather than just focusing on the purchase product/service

Starbucks is known around the world for the unique blends of coffee it serves its customers through its coffee service outlets in 35 countries (Refer Exhibit for coffee varieties sold at Starbucks). Along with coffee, the company also sold a line of premium tea, cookies, snacks, espresso machines, and coffee brewers.

The company, founded in 1971 at Seattle, US, opened its first international outlet in 1996 at Tokyo, Japan. The company had consolidated net revenue of US\$ 5.3 billion in fiscal 2004. More than coffee, it was the Starbucks experience that made customers come back to the store...

Questions for Discussion:

1. "More than coffee, it was the Starbucks experience that made customers come back to the store." Assess the service strategies followed by Starbucks.
2. Why did the buying pattern at Starbucks depict loyalty on the part of customers toward the store?

Unit III

[12 Periods]

Summary:

The case let 'HSBC - The Local Bank of the World' explains the factors which led to the consolidation of the various banks owned by the HSBC Group under a single brand name - HSBC. It also looks into the change in HSBC's advertising strategy after the consolidation which led to the

introduction of 'The Local Bank of the World' tagline in its advertisements. The impact of these changes on HSBC's brand name is also explained.

Issues:

- » The impact of 'one size fits all' strategy followed by many MNCs
- » The need for a unified brand name
- » The importance of understanding local culture for an organization

In 2005, HSBC was one of the world's largest banking and financial institutions.

Headquartered in London, the bank had a network of 9,700 offices spread across 77 countries in Europe, America, Asia-Pacific region, the Middle East, and Africa.

In the late 1980s, when William Purves, (Purves) took over as chairperson of HSBC, it was relatively unknown outside Asia. Purves acquired about a dozen bank brands and changed HSBC into a global bank.

Thus, under Purves, HSBC consolidated about a dozen brands that it had acquired, 5,500 offices, and 1,200 financial services subsidiaries which were spread across different countries, with a philosophy of "Think Globally, Act Locally"...

Questions for Discussion:

1. What are the initiatives taken by HSBC to target consumers across various cultures?
2. What were the drawbacks of the 'think, globally, act locally' strategy adopted by William Purves? What prompted HSBC to re-brand?

Unit IV

[12 Periods]

Summary:

The case let examines how Big Bazaar, a hypermarket from Pantaloons Retail (India) Ltd., emerged as a success story in the Indian retail scenario. Big Bazaar came out with innovative marketing schemes which attracted the middle-class consumers to the retail store. The case let details how Big Bazaar went into tie-ups with some of the manufacturers, which helped the company offer goods at low prices to its customers.

Issues:

- » How organized retail can cater to the needs of lower middle class consumers
- » How organized retail can offer lower prices to consumers for the merchandise
- » The effectiveness of promotions undertaken by hypermarkets

Introduction

Pantaloons Retail (India) Ltd. (PRIL), started out in 1987 as Manz Wear Pvt. Ltd., dealing primarily, in menswear. In 1993-94, the company launched Pantaloons Shoppe as complete menswear stores.

In 1997-98, PRIL introduced Pantaloons stores, targeting middle class families. The company was the first among the retail players in India, to turn public in 1991 to fuel its growth...

Questions for Discussion:

1. "We are not in the business of selling ambience, but in the business of giving the best possible deals to our consumers," said Kishore Biyani, Managing Director, PRIL. How did Big Bazaar offer the 'best possible deals and discounted prices to its consumers?
2. Biyani opined that Biz Bazaar was focused on giving the best possible deals to its customers, rather than focusing on the ambience of the store. Is ambience irrelevant for discount stores?

Unit V

[12 Periods]

Summary:

The case let, Pet Services in India: From Bow-Bow to Wow-Wow explains the growing need for the pet services business in India. With the increase in the number of double income households and the increasing insecurity among the members of urban households, the number of people owning pets has also gone up. The entry of multinational firms offering products and services related to pets has affected the pet service market which existed in India.

Issues:

- » The impact of changes in social structures on businesses
- » How the entry of established players brings about a change in consumer behaviour
- » Understanding the reasons behind the growth of pet service business in India

Introduction

In 2000, Mars Inc., a \$14 billion US giant in dog food, entered the Indian market through its wholly-owned subsidiary, Effem India Pvt. Ltd. The company started its operations in India with its Pedigree dog food brand.

Mars was not the only international player showing interest in this market. Nestlé Purina Petcare company, part of international food giant Nestlé, also entered the Indian pet products market with its Purina brand in 2003...

Questions for Discussion:

1. "One pet owner proclaimed, 'Our pets are our kids.'" Assess the changes in the Indian society that has resulted in the growth of pet services in India?
2. "Indian pet owners have traditionally fed pets with home-cooked food. But the trend is rapidly changing in favour of branded pet foods, because these provide balanced diet and pets do have specialized nutritional needs." How did the belief systems prevalent in the Indian families influence the dietary patterns of the pets?

Text Book:

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.

Reference Books:

1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi, 2003
2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi, 2003.

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	H	H	L	H	M	H	H	L
CO2	H		L	L	L	L		H	
CO3	L	H	L		L		L		M
CO4	H	L	L	H	L	H	L	L	
CO5	L	L	L		L	L	L	H	M

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCCC07	HTML	4	5	0	0	Theory

Introduction:

HTML and CSS go hand in hand for developing flexible, attractively and user-friendly websites. HTML (Hyper Text Markup Language) is used to show content on the page whereas CSS is used for presenting the page. HTML describes the structure of a Website semantically along with presentation cues, making it a mark-up language, rather than a programming language. HTML allows images and objects to be embedded and can be used to create interactive forms.

Course Outcome:

CO1	:	To know the basic of Internet and website
CO2	:	To understand the HTML Coding
CO3	:	To understand the Basics of CSS
CO4	:	To Understand relationship of HTML & CSS
CO5	:	Use knowledge of HTML and CSS code and an HTML editor to create personal and/or business websites following current professional and/or industry standards.

Unit I

[12 Periods]

Introduction to the Internet -Brief History of Internet - World Wide Web – Importance of WWW – Need to create web site - Web Standards - Basic principles involved in developing a web site- Features of HTML.

Unit II

[12 Periods]

Introduction to HTML - HTML Documents - Basic structure of an HTML document - Creating an HTML document - Hyper Text - Mark up Tags - Heading-Paragraphs - Line Breaks – HTML Attributes- Elements of HTML - Working with Text-Working with Lists, Tables and Frames - Working with Hyperlinks, Images and Multimedia-Working with Forms and controls.

Unit III

[12 Periods]

Introduction to Cascading Style Sheets-Concept of CSS - Role of CSS in Web Designing- Different Types of CSS - Creating Style Sheet-CSS Properties - CSS Styling (Background, Text Format, Controlling Fonts) - Working with block elements and objects - Working with Lists and Tables - CSS ID.

Unit IV

[12 Periods]

CSS - Class-Box Model - Border properties - Padding Properties - Margin properties - CSS Advanced - Grouping - Dimension - Display - Positioning - Floating – Align - Pseudo class - Navigation Bar - Image Sprites - Attribute selector- CSS Color - Creating page Layout and Site Designs – Pictures on Pages – Image Size, Pictures as Links.

Unit V

[12 Periods]

Creating the Web Site - Working on the web site-Creating web site structure - Creating Titles for web pages – Themes - Publishing web sites – Browser icon for the site - Changing the CSS Styles – Adding pages and navigation.

Text Book:

1. John Duckett - HTML & CSS, 2011.

Reference Books:

1. Brian Miller - Above the Fold, Revised Edition, 2014
2. Craig Grannell – HTML & CSS Web Design, 2008

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	L	L	H		H		L
CO2	H	H	L		H	L	H	L	
CO3	H	H	L	L	H		L	L	H
CO4	H	H		L	H	L		L	
CO5	H	H	H		H	L	H	L	H

Subject Code

Subject Title

Lecture

Tutorial

Practical

Credit

Type

HTML

4

5

0

0

Practical

Introduction:

HTML and CSS go hand in hand for developing flexible, attractively and user-friendly websites. HTML (Hyper Text Markup Language) is used to show content on the page whereas CSS is used for presenting the page. HTML describes the structure of a Website semantically along with presentation cues, making it a mark-up language, rather than a programming language. HTML allows images and objects to be embedded and can be used to create interactive forms.

Course Outcome:

CO1	:	To know the basic of Internet and website
CO2	:	To understand the HTML Coding
CO3	:	To understand the Basics of CSS
CO4	:	To Understand relationship of HTML & CSS
CO5	:	Use knowledge of HTML and CSS code and an HTML editor to create personal and/or business websites following current professional and/or industry standards.

Unit I **[12 Periods]**

Create a static webpage using table tags of HTML

Unit II **[12 Periods]**

Create employee registration webpage using HTML form objects

Unit III **[12 Periods]**

Apply style sheet in Web page. [inline, embedded and linked]

Unit IV **[12 Periods]**

Create a simple xml file and also create dynamic web page in which XML tags used

Unit V **[12 Periods]**

Create a dynamic web page which displays arithmetic operations [addition, subtraction, division, multiplication and modulus] using HTML Frame

Text Book:

John Duckett - HTML & CSS, 2011.

Reference Books:

1. Brian Miller - Above the Fold, Revised Edition, 2014

2. Craig Grannell – HTML & CSS Web Design, 2008

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1		H	L	L					L
CO2		H				L		L	
CO3				L			L	L	H
CO4	H			L		L			
CO5	H		H			L			H

Subject Code	Subject Title	Lecture	Tutorial	Credit	Type
19BCMC01	Financial Services	4	5	0	Theory

Introduction:

This course exposes the students to the contemporary types of Financial Services and their role in Social Change. To expose the students to the contemporary knowledge of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.

Course Outcome:

CO1	:	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the Various types of financial products and services available in our country.
CO2	:	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
CO3	:	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
CO4	:	The course provides the knowledge about Mutual fund
CO5	:	The subject of finance, provides the knowledge about Credit Ratings

Unit I

[12 Periods]

Financial Services – Meaning – Classification – Scope – Fund Based Activities – Non-Fund Based Activities – Modern Activities – Sources of Revenue – Causes for Financial Innovation – Challenges facing the Financial Service Sector. Merchant Banking in India- Merchant Banks and Commercial Banks – Services of Merchant Banks.

Unit II

[12 Periods]

Hire Purchase – Meaning – Features – Legal Position – Hire Purchase and Credit Sale – Hire Purchase and Instalment – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business – Bank Credit for Hire Purchase. Leasing – Definition – Steps in Leasing Transactions – Types of Lease – Advantages and Disadvantage of Lease – Problems of Leasing.

Unit III

[12 Periods]

Venture Capital – Concept – Meaning – Features – Scope of Venture Capital – Importance – Method of Venture Financing – Suggestion for the Growth of Venture Capital – Factoring – Meaning – Functions – Types – Factoring Vs Discounting – Benefits of Factoring.

Unit IV

[12 Periods]

Mutual Funds – Types – Importance – Selection of a Fund – Securitization – Stages of Securitization – Benefits – Derivatives – Kinds – Forward, Future, Options and Swaps.

Unit V **[12 Periods]**

Credit Rating – Definition and Meaning – Functions of Credit Rating – Origin – Credit Rating in India – Benefits of Credit Rating – Credit Rating Agencies in India: CRISIL, ICRA, CARE- Limitations of Rating – Future of Credit Rating in India.

Note: Question paper shall cover 100% theory.

Text Book:

1. E Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai

Reference Books:

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.
2. Dharmaraj(2007) Financial Services, S. Chand & Sons Ltd., New Delhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1		L	H	L	H	H	L	L	
CO2	L	H	H	L	H	H	L	L	L
CO3	L	H	H	L	H	H	H	H	L
CO4	H	H	H	L	H	H	H	L	H
CO5	H	H	H	L	H	H	H		H

Subject Code	Subject Title	Lecture	Tutorial	Credit	Type
19BCMC1P	Financial Services	4	5	0	Theory

Introduction:

This course exposes the students to the contemporary types of Financial Services and their role in Social Change. To expose the students to the contemporary knowledge of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.

Course Outcome:

CO1	:	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the Various types of financial products and services available in our country.
CO2	:	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
CO3	:	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
CO4	:	The course provides the knowledge about Mutual fund
CO5	:	The subject of finance, provides the knowledge about Credit Ratings

Unit I [12 Periods]
Depict the difference between brick and mortar system vs online merchant banking

Unit II [12 Periods]
Create a Estimation for purchasing LG Home theatre for Rs.65000 with a down payment of Rs.5000

Unit III [12 Periods]
List out the procedures of applying venture capital with a banker for starting a new business.

Unit IV [12 Periods]
How to open a mutual fund account with agent.

Unit V [12 Periods]
Write a letter seeking for your CIBIL scores with the financial institution.

Text Book:

1. E Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai

Reference Books:

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.

2. Dharmaraj(2007) Financial Services, S. Chand & Sons Ltd., New Delhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1		L	H	L	H	H	L	L	
CO2	L	H	H	L	H	H	L	L	L
CO3	L	H	H	L	H	H	H	H	L
CO4	H	H	H	L	H	H	H	L	H
CO5	H	H	H	L	H	H	H		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Company Law	4	5	0	0	Theory

Introduction:

To familiarize the concept of company law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

Course Outcome:

CO1	:	Explains the basic concepts of company law and provide the knowledge of company, shares and kinds of the company.
CO2	:	Understand the memorandum of association, describes the memorandum of association and article of association.
CO3	:	Describes the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies
CO4	:	Illustrates the relationship between company and debenture holders. Interprets the management of company its borrowing and legal position.
CO5	:	Identify the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of windingup.

Unit I **[12 Periods]**

Nature and Definition of Company – Kinds of Companies –Procedure for Incorporation of company under companies Act 2013. Privileges of Private Company -Formation of Company.

Unit II **[12 Periods]**

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management.

Unit III **[12 Periods]**

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus - Statement in Lien of Prospectus – Statement in Prospectus and Remedies. – Kinds of Shares and Debentures.

Unit IV **[12 Periods]**

Company Management – Borrowing Powers of Companies- Legal Position – Director and Secretary – Qualification and Disqualification – Appointment, Removal, Rights, Duties and Power of Directors

Unit V **[12 Periods]**

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Resolutions – Kinds of Resolutions- Winding up - Modes of Winding Up.

Text Book:

1. N.D.Kapoor-Sultan Chand & Sons- Company law –13th edition, latest reprint,2015.

Reference Books:

1. Tandon-Company Law And Secretarial Practice- Sultan Chand & Sons, 2003.
2. P.K. Ghosh -Company Law and Secretarial Practice-Chand & Sons-14th edition,2013

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	H	H	H	L	H	L	H	L
CO2		H	L	H	H		L	H	
CO3	H	H			H	H		L	H
CO4		H	H	H	H	H	H	L	
CO5	H	H		L	L	L	L		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Company Law	0	0	3	0	Practical

Introduction:

The course is designed to understand the formation, management and other activities of the companies. Important regulations pertaining to the issue of shares and the capital raising have come into force. This course aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.

Course Outcome:

CO1	:	To know the company meaning and characteristics
CO2	:	To examine the types of companies.
CO3	:	To Understand the formation of the companies
CO4	:	To realize companies MOA.
CO5	:	To evaluate companies' prospectus and valuation of shares

Unit I [12 Periods]

Company – Definition – characteristics – lifting the corporate veil – advantages of incorporation – Administration through various machineries of the companies Act.

Unit II [12 Periods]

Kinds of Companies - Classification on the basis of incorporation – on the basis of members - Private and public Privileges of private company – private and public company distinguished – on the basis of liability – LLP'S – on the basis of ownership - Government Company Foreign company – on the basis of control - Holding and subsidiary company - producer companies

Unit III [12 Periods]

Formation of company -Preliminary contracts – certification of incorporation Promotion -certificate of commencement of business– MCA 21 – scheme for filing statutory documents and other transactions by companies through electronic mode – features of MCA 21.

Unit IV [12 Periods]

Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultravires - Articles of Association - Purpose and content of articles -Alteration of articles- Doctrine of constructive notice and indoor management.

Unit V [12 Periods]

Raising of Share Capital: Prospectus – definition – registration - contents – shelf prospectus – deemed prospectus –statement in lieu of prospectus - Misstatement and their consequences – share capital – meaning –kinds – alteration of share capital.

Text Book:

1. N.D.Kapoor-Sultan Chand & Sons- Company law –13th edition, latest reprint,2015.

Reference Books:

1. Srinivasan, Company Law and Secretarial Practice, Margam publications, Chennai,2005.
2. R.S.N.Pillai&Bhagwathi, Business Law, S. Chand & Co., New Delhi,2003

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	H	H	H	L	H	L	H	L
CO2		H	L	H	H		L	H	
CO3	H	H			H	H		L	H
CO4		H	H	H	H	H	H	L	
CO5	H	H		L	L	L	L		H

Subject Code Subject Title Lecture Tutorial Practical Credit Type

19BCPC01 Business Law 4 6 0 0 Theory

Introduction:

This course helps to enlighten the students' knowledge on business law.

Course Outcome:

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership Act.
CO4	:	To evaluate sales Act in India.
CO5	:	To know about bailment, guarantees and warranties.

Unit I **[12 Periods]**

Law – Meaning – Law of Contract – Indian Contract Act-1872 – Formation -Essential elements of Valid and Void Contract — Terms of contract – Offer and Acceptance – Consideration.

Unit II **[12 Periods]**

Types of Contracts – Breach of Contract.

Unit III **[12 Periods]**

The Indian Partnership Act, 1932 with Amendments: General Nature of Partnership Deed– Rights and duties of partners – Registration and dissolution of a firm.

Unit IV **[12 Periods]**

Law of Sales – Sales of Goods Act 1930 – Sales Vs Agreement to Sell-Conditions and Warranties – Transfer of property – Finder of lost goods – Performance of Contract of Sale – Rights of an unpaid seller.

Unit V **[12 Periods]**

Special Contracts – Bailment – Guarantees – Contract of agency – Types – Rights – Duties of Principal and agent – Termination of Agency.

Text Book:

1. **N.D Kapoor**, “Business Law”, Sultan Chand & Sons, New Delhi – 2005.

Reference Books:

1. **R.S.N Pillai & Bhagavathi** , “Business Law”, New Delhi – 2005.
2. **M.R Srinivasan**, “Business Law”, Margham Publications.

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1		L			M			H	
CO2	L			M		M	H		L
CO3		L		M		M		H	
CO4		L	L	M	H			H	
CO5	L		M			H	H		L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC01	Business Law	4	6	0	0	Theory

Introduction:

This course helps to enlighten the students’ knowledge on business law.

Course Outcome:

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyse partnership Act.
CO4	:	To evaluate sales Act in India.
CO5	:	To know about bailment, guarantees and warranties.

Unit I: [12 Periods]

Contract – Case study

Unit II: [12 Periods]

Breach of contract – case study

Unit III: [12 Periods]

Partnership deed – case study

Unit IV: [12 Periods]

Finder of lost goods – case study

Unit V: [12 Periods]

Termination of agency – case study

Text Book:

3. **N.D Kapoor**, “Business Law”, Sultan Chand & Sons, New Delhi – 2005.

Reference Books:

2. **R.S.N Pillai & Bhagavathi** , “Business Law”, New Delhi – 2005.
4. **M.R Sreenivasan**, “Business Law”, Margham Publications.

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1		L			M			H	
CO2	L			M		M	H		L
CO3		L		M		M		H	
CO4		L	L	M	H			H	
CO5	L		M			H	H		L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCPC02	Taxation	4	5	0	0	Theory

Introduction:

An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.

Course Outcome:

CO1	:	To know about various basic concepts used in Income tax Act.
CO2	:	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income.
CO3	:	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	:	Described about the provisions of salary income, House property & business or profession and their computation
CO5	:	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

Unit I **[12 Periods]**

Income Tax- Introduction- Definition- Assessment year – Financial year – previous year – Gross total income- Net total income- agricultural income- Tax Rate for Different Persons. - Permanent Account Number (PAN) - Residential status- Scope of total income on the basis of residential Status - Exempted income under section 10

Unit II **[12 Periods]**

Heads of Income; Income from salary - Income from house property.

Unit III **[12 Periods]**

Income from Business or Profession - Capital gains.

Unit IV **[12 Periods]**

Income from other Sources - Income of other persons included in assessed total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs - Computation of total income - Tax liability of an individual and firm.

Unit V **[12 Periods]**

Advance tax, Tax Deduction at source, Tax collection at source & Self-Assessment Tax, Filing of Tax Challan's, Preparation & Online filing of TDS Returns, Provisions for filing Return of Income & Self-Assessment-Preparation of Return of Income & filing.

Text Book:

1. **Pagare, Dinkar.** Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

Reference Books:

1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
2. **Dr. H.C. Mehrotra and Dr. S.P. Goyal**, Income Tax Law & Practice (59th Edition A.Y 2018-19), Sahitya Bhawan Publications, Calcutta.

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1				L	L		L	H	
CO2	L			L		M		H	
CO3					M		M		H
CO4		L	L	M			M	M	H
CO5	L			L		M	M	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC02	Taxation	2	0	0	2	Practical

Introduction:

An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective

income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.

Course Outcome:

CO1	:	Know about various basic concepts used in Income tax Act.
CO2	:	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
CO3	:	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	:	To know about the provisions of salary income, House property & business or profession and their computation.
CO5	:	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable.

Unit I:

[12 Periods]

Calculate the liability of Mr. Hasan for the assessment year 2019-2020

Net Agricultural Income -	50,000
Non- Agricultural Income -	3,25,000.

Unit II:

[12 Periods]

Mr. Kumar has constructed a multistory building at Delhi consisting of 40 flats. Each flat is let out @ 1,000 p.m. The municipal authorities have fixed the rental value of this property as Rs.4,50,000 p.a. The owner bears the following expenses:

i) Lift maintenance	12,000 p.a
ii) Pump maintenance	8,000 p.a
iii) Salary of gardener and watchman	3,600 p.a
iv) Swimming pool expenses	9,000 p.a

Compute the annual rental value for the property.

Unit III:

[12 Periods]

Ms. Swathi a non-resident send \$ 25,000 to India on 20th May 2008. On July 7, 2008 a part of this money was utilized to purchase 20,000 shares of XY Ltd. An Indian company @Rs.10 per shares. On 1/11/2019 these shares were sold @ Rs.40 per shares. Compute the capital gain if telegraphic transfer rates are as follow:

20/5/2008	7/7/2008	1/11/2019
(for us \$)	(for us \$)	(For us \$)

Buying Rate	Rs.45	Rs.45.50	Rs. 63.75
Selling Rate	Rs.46	Rs.46.60	Rs. 64.75

Unit IV: [12 Periods]

Following are the incomes of Sri Amar for the financial year 2019-2020. Compute his taxable income under the head other sources if he Resident NOR or Non-Resident:

a) Interest on saving bank deposit a/c with union bank, Delhi	1,000
b) Income from agriculture in Africa invested in Pakistan	40,000
c) Dividends received in USA from an America company part of which Rs.4,000 Remitted to India	12,000
d) Family pension received in Kenya for services rendered in India	54,000

(Hints: Income from other sources if resident Rs. 92,000; if NOR or NR Rs. 40,000; out of pension standard deduction of Rs.15,000 is to be allowed)

Unit V: [12 Periods]

The following are the incomes of Mr. Saket for the financial year 2019-20

Taxable Income from Business	Rs.6,00,000
Taxable Income from HP	Rs 2,00,000
Taxable Income from other sources	Rs 50,000

Calculate Advance tax installments

Textbook:

1. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

Reference:

1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2018-19), Sahitya Bhawan Publications, Calcutta.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09

*Rathinam College of Arts & Science (Autonomous), Coimbatore-21.
Admitted in B. Com (CA) from the academic year 2019 Onwards Regulations 2019*

CO1	L	L	L	H	L	H	H	L	H
CO2	L	L	L	L	H	L	H	H	L
CO3	L	L	L	H	L	L	H	L	L
CO4	L	L	L	H	L	L	H	L	L
CO5	L	L	L	H	L	L	H	L	L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCPC03	Marketing Management	4	5	0	0	Theory

Approved in the BOS Meeting held on 08-04-2019

Introduction:

This course helps to attain basic skills of Marketing Management strategies and conditions.

Course Outcome:

CO1	:	To understand Principles of marketing management, market segmentation Product life cycle, pricing, branding
CO2	:	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO3	:	To provide opportunities to analyze marketing activities within the firm
CO4	:	To apply marketing concepts and theories to realistic marketing situations
CO5	:	To get knowledge about branding and advertising

Unit I [12 Periods]

Marketing Management - Introduction-Definition of Marketing - Marketing concept - meaning Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.

Unit II [12 Periods]

Buyer Behaviour - Buying motives. Market Segmentation - bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.

Unit III [12 Periods]

The Product - Types -consumer goods-industrial goods. Product Life Cycle (PLC) - Product mix - modification & elimination - packing - Developing new Products- strategies.

Unit IV [12 Periods]

Pricing: Meaning to Buyer & Seller - pricing policies – Objective- factors influencing pricing decisions - Competitors action to price changes – multi product pricing. Physical distribution - Management of physical distribution - marketing risks.

Unit V [12 Periods]

Branding Decisions: Brand - Brand Image, Brand Identity - Brand Personality - Positioning and leveraging the brands - Brands Equity – Advertising - online marketing - E-marketing; Digital platforms.

Text Book:

1. **Philip Kotler**, Marketing Management Sultan Chand and Sons, New Delhi.(2014)

Reference Books:

1. **Rajan Nair**, Marketing Management, Konark Publications, New Delhi.
2. **Cundiff and Still**, Fundamentals of modern marketing.

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L			L					M
CO2		L			H		M	H	
CO3	L		M						L
CO4		L		M		H			
CO5	L			L					M

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC03	Marketing Management	4	5	0	0	Theory

Introduction:

This course helps to attain basic skills of Marketing Management strategies and conditions.

Course Outcome:

CO1	:	On successful completion of this course, the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding
CO2	:	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO3	:	To provide you with opportunities to analyse marketing activities within the firm
CO4	:	To allow you to apply marketing concepts and theories to realistic marketing situations
CO5	:	To getting knowledge about branding and advertising

Unit I: [12 Periods]

Submit report for any four functions of marketing (Field Work)

Unit II: [12 Periods]

Submit report on market segmentation (Field Work)

Unit III: [12 Periods]

Submit demo for product mix

Unit IV: [12 Periods]

Submit demo for price fixation of a new product

Unit V: [12 Periods]

List out different ways of promoting brand

Textbook:

1. **Philip Kotler**, Marketing Management Sultan Chand and Sons, New Delhi. (2014)

Reference:

1. **Rajan Nair**, Marketing Management, Konark Publications, New Delhi.
2. **Cundiff and Still**, Fundamentals of modern marketing.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L			L					M
CO2		L			H		M	H	
CO3	L		M						L
CO4		L		M		H			
CO5	L			L					M

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BFSC01	Financial Management	4	6	0	0	Theory

Introduction:

This course is training the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.

Course Outcome:

CO1	:	Familiarize Participants with Fundamentals of Financial Management in an Organization.
CO2	:	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
CO3	:	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO4	:	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO5	:	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

Unit I **[12 Periods]**

Introduction of Financial Management- Nature and Scope - Finance Functions - Objectives of Financial Management - Profit Maximization and Wealth Maximization - Sources of Finance - Role of a Financial Manager - Time Value of Money.

Unit II **[12 Periods]**

Cost of Capital Meaning and Importance- Cost of Specific Sources of Capital - Equity – Preferred Stock –Debt and Retained Earnings - Weighted Average Cost of Capital-Capital Budgeting- Techniques-NPV-Payback Period-ARR-IRR-Capital Rationing.

Unit III **[12 Periods]**

Measurement of Leverage - Effect of Operating and Financial Leverage on Profits- Capital Structure - Factors Influencing Capital Structure – Optimal Capital Structure –Determination of Capital Structure.

Unit IV **[12 Periods]**

Dividend Classification - Sources Available for Dividends - Dividend Policy Genera and Forms- Determinants of Dividend Policy-Dividend and Uncertainty- Working Capital Management.

Unit V **[12 Periods]**

Working Capital Management - Concepts - Importance – Determination of Working Capital-
Budgeting-Importance- Objectives and Preparation of Various Budget.

Text Book:

1. S. N. Maheshwari - Financial Management.

Reference Books:

1. Khan and Jain - Financial Management - A Conceptual Approach
2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	L	L	H	L	H	L	L
CO2	L	L	H	H	L	H	L	H	H
CO3	M	M	M	M	H	M	H	M	M
CO4	H	H	H	M	L	M	L	H	M
CO5	H	L	M	H	H	H	H	M	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC01	Financial Management	4	6	0	0	Practical

Introduction:

This course is training the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first

time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.

Course Outcome:

CO1	:	Familiarize Participants with Fundamentals of Financial Management in an Organization.
CO2	:	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
CO3	:	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO4	:	Analyse the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO5	:	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

Unit I:

[12 Periods]

Somnath Ltd. is engaged in the business of export of garments. In the past, the performance of the company had been up to the expectations. In line with the latest technology, the company decided to upgrade its machinery. For this, the Finance Manager, Dalmia estimated the amount of funds required and the timings. This will help the company in linking the investment and the financing decisions on a continuous basis. Dalmia therefore, began with the preparation of a sales forecast for the next four years. Fie also collected the relevant data about the profit estimates in the coming years. By doing this, he wanted to be sure about the availability of funds from the internal sources of the business. For the remaining funds he is trying to find out alternative sources from outside.

Identify the financial concept discussed in the above paragraph. Also state the objectives to be achieved by the use of financial concept, so identified.

Unit II:

[12 Periods]

“A business that doesn’t grow dies”, says Mr. Shah, the owner of Shah Marble Ltd. with glorious 36 months of its grand success having a capital base of RS.80 crores. Within a short span of time, the company could generate cash flow which not only covered fixed cash payment obligations but also create sufficient buffer. The company is on the growth path and a new breed of consumers is eager to buy the

Italian marble sold by Shah Marble Ltd. To meet the increasing demand, Mr. Shah decided to expand his business by acquiring a mine. This required an investment of RS.120 crores. To seek advice in this matter, he called his financial advisor Mr. Seth who advised him about the judicious mix of equity (40%) and Debt (60%). Mr. Seth also suggested him to take loan from a financial institution as the cost of raising funds from financial institutions is low. Though this will increase the financial risk but will also raise the return to equity shareholders. He also apprised him that issue of debt will not dilute the control of equity shareholders. At the same time, the interest on loan is a tax-deductible expense for computation of tax liability. After due deliberations with Mr. Seth, Mr. Shah decided to raise funds from a financial institution.

- ✓ Identify and explain the concept of Financial Management as advised by Mr. Seth in the above situation.
- ✓ State the four factors affecting the concept as identified in part (1) above which have been discussed between Mr. Shah and Mr. Seth.

Unit III:

[12 Periods]

Well-being Ltd. is a company engaged in production of organic foods. Presently, it sells its products through indirect channels of distribution. But, considering the sudden surge in the demand for organic products, the company is now inclined to start its online portal for direct marketing. The financial managers of the company are planning to use debt in order to take advantage of trading on equity. In order to finance its expansion plans, it is planning to 'raise a debt capital of Rs. 40 lakhs through a loan @ 10% from an industrial bank. The present capital base of the company comprises of Rs. 9 lakh equity shares of Rs. 10 each. The rate of tax is 30%.

In the context of the above case:

- What are the two conditions necessary for taking advantage of trading on equity?
- Assuming the expected rate of return on investment to be same as it was for the current year i.e. 15%, do you think the financial managers will be able to meet their goal. Show your workings clearly.

Unit IV:

[12 Periods]

Wireworks Ltd. Is a company manufacturing different kinds of wires? Despite fierce competition in the

industry, it has been able to maintain stability in its earnings and as a policy uses 30% of its profits to distribute dividends. The small investors are very happy with the company as it has been declaring high and stable dividend over past five years.

In context of the above case:

- ✚ State any one reason because of which the company has been able to declare high dividend by quoting line from the paragraph.
- ✚ Why do you think small investors are happy with the company for declaring stable dividend?

Unit V:

[12 Periods]

Abhishek Ltd’ is manufacturing cotton clothes. It has been consistently earning good profits for many years. This year too, it has been able to generate enough profits. There is availability of enough cash in the company and good prospects for growth in future. It is a well-managed organization and believes in quality, equal employment opportunities and good remuneration practices. It has many shareholders who prefer to receive a regular income from their investments. It has taken a loan of Rs. 50 lakhs from ICICI Bank and is bound by certain restrictions on the payment of dividend according to the terms of the loan agreement. The above discussion about the company leads to various factors which decide how much of the profits should be retained and how much has to be distributed by the company. Quoting the lines from the above discussion, identify and explain any four such factors.

Textbook:

1. S. N. Maheshwari - Financial Management.

Reference:

1. Khan and Jain - Financial Management - A Conceptual Approach
2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	L	L	H	L	H	L	L

CO2	L	L	H	H	L	H	L	H	H
CO3	M	M	M	M	H	M	H	M	M
CO4	H	H	H	M	L	M	L	H	M
CO5	H	L	M	H	H	H	H	M	H

Allied

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA01	Research Methodology	4	6	0	0	Theory

Introduction:

Research Methods introduces students to the nature, scope, and significance of research and research methodologies. Additionally, the course studies primary and secondary research methods with applications to specific problems, using qualitative and quantitative designs for individual investigation on current

problems within a student's area of interest. Students will complete an individual research proposal based on a business topic of interest, using the course's textbooks and selected scholarly and peer reviewed sources.

Course Outcome:

CO1	:	To know the basic of research and formation of problems
CO2	:	Understand and apply the major types of research designs and errors
CO3	:	Formulate clearly defined scaling techniques and report writing
CO4	:	Analyse and summarise the basic terms such as mean, medium and mode
CO5	:	To comprehend T-Test, Chi Square-Test

Unit I:

[12 Periods]

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research Process-Research design– Identification, Selection and formulation of research problems- Setting objectives – literature review

Unit II:

[12 Periods]

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection- Tools of data collection- Secondary data sources and usage- online data sources- Primary data collection methods – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – online surveys -pilot study and final collection of data.

Unit III:

[12 Periods]

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Hypothesis -Measures of Central tendency – Mean – Median - Mode-Standard deviation – Correlation – simple & multiple correlations.

Unit IV:

[12 Periods]

Test of significance – ‘t’ Test - large sample, test of significance for attributes, analysis of variants - Chi-square test and ANOVA test – Ranking Concept & Methods

Unit V:

[12 Periods]

Interpretations - Report writing– Types of Reports - contents and style of reports – Usage of Tables and Charts - Steps in drafting reports – Reference - Bibliography

Textbook:

1. Business Research Methods - Kothari - 4th Edition

Reference:

1. Business Research Methods - Emory
2. Business Research Methods – Rummel&Ballaine

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	L	H		L		H	L	
CO2	L			H	H	L	L	H	H
CO3		L				L		H	H
CO4	H		H		L				
CO5	L	L		H			L		L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA02	Agricultural Economics of India	4	6	0	0	Theory

Introduction:

Agricultural economics is an applied field of economics concerned with the application of economic theory in optimizing the production and distribution of food and fiber. Agricultural economics deals with Agricultural labour, Marketing, Pricing, Land tenure system in India and agricultural finance. Agricultural economics influences food policy, agricultural policy, and environmental policy

Course Outcome:

CO1	:	Understand the basic elements of economics aspects and Indian Rural Economy.
CO2	:	Develop the Agricultural Labour and Mechanization of Agriculture.
CO3	:	Understand the theories Agricultural Marketing, Pricing and measures to improve the marketing system.
CO4	:	To know the law of Agricultural Finance and Agricultural Refinance.
CO5	:	Understand the Land Tenure system in India, tenancy Legislation and land ceiling.

Unit I:

[12 Periods]

Meaning & Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture: Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

Unit II:

[12 Periods]

Agricultural Labour and Mechanization of Agriculture: Agricultural Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanization – Problems and Prospects.

Unit III:

[12 Periods]

Agricultural Marketing and Pricing: Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

Unit IV:

[12 Periods]

Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure: Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

Unit V:

[12 Periods]

Agricultural Finance: Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

Textbook:

1. Indian Agriculture: Problems, Progress and Prospects, Sankaran S – Latest Edition

Reference:

1. Indian Economy, Rudder Dutt and Sundaram, 32 Edition, Revised
2. The Indian Economy, Dhingra, 2nd Edition

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H		M	H		H	H	L	L
CO2	L	M	L	L	H	M	L	H	H

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Admitted in B. Com (CA) from the academic year 2019 Onwards Regulations 2019*

CO3	M	H			L	H	M		
CO4		L	H	H	M		H	M	M
CO5	H	H	L	L	L	L	L	H	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA03	Entrepreneurial Development	4	5	0	0	Theory

Introduction:

To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a

Approved in the BOS Meeting held on 08-04-2019

desirable and feasible career option.

Course Outcome:

CO1	:	To know about the role of the entrepreneur in India and around and the globe, understand the benefits and drawbacks of entrepreneurship and students has to avoid them; entrepreneurial failure.
CO2	:	To develop student's ability to create, lead and coordinate projects within the textile and fashion sector. It also intends to provide tools and methods in order to make use of entrepreneurial thinking to develop a business project.
CO3	:	Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses.
CO4	:	To understand process of women entrepreneur and how faced their problems.
CO5	:	To understand difference between Micro, small and medium Enterprises.

Unit I: [12 Periods]

Basics of Entrepreneurship- classification of Entrepreneurship- Importance of Entrepreneurship- difference between Entrepreneurship and employment – Entrepreneurial skills- current trends.

Unit II: [12 Periods]

Business management skills - Internal skills - Financial management - Operating management - Manpower management - Material and Inventory management.

Unit III: [12 Periods]

Business management skills- External skill – Marketing Management- Sales Management – Business opportunities – Market Survey and Strategy- investment and investors relations- Business Outreach and promotions.

Unit IV: [12 Periods]

Schemes and Funding- Banking – Lending schemes – Government sponsored schemes- MSME credit – MUDRA loan- PMEGP scheme- CGTMSE Scheme- startup India.

Unit V: [12 Periods]

Business plan preparation: plan format- proposal preparation – business pitching – EDP-Feasibility Report-successful enterprises-case studies.

Textbook:

1. C.B.Gupta and S.P.Srinivasan, Entrepreneurial Development.

Reference:

1. S.S. Khanka, Entrepreneurial Development.
2. S. Anil Kumar, Entrepreneurship Development, New Age International, 2008.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L		H	L	H	L		L	H
CO2	H	H	L	L		H	L	L	
CO3	H	L			L	L	L		H
CO4	H	H	L	H	L		H		L
CO5	L	H			L	L	L	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMA01	Managerial Economics	4	6	0	0	Theory

Introduction:

This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium.

Course Outcome:

CO1	:	Apply economic reasoning to the analysis of selected contemporary economic problems
CO2	:	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	:	Analyse the efficiency and equity implications of government interference in markets.
CO4	:	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
CO5	:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

Unit I: [12 Periods]

Introduction – Meaning – Scope of Managerial Economics – Importance of the study of Managerial Economics – Two Major Functions of a Managerial Economist Demand Analysis: Introduction – Meaning and Law of Demand – Elasticity of Demand.

Unit II: [12 Periods]

Introduction – Meaning and Forecasting – Level of Demand Forecasting – Criteria for Good Demand Forecasting – Methods or Techniques of Demand Forecasting – Survey Methods – Statistical Methods – Demand Forecasting for a New Products.

Unit III: [12 Periods]

Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.

Unit IV: [12 Periods]

Introduction – Meaning of Production and Production Function – Cost of Production.

Unit V: [12 Periods]

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds –

Measures to Control Inflation – Deflation.

Textbook:

1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company-2004

Reference:

1. Managerial Economics - Dean Joek Prentice Hall of India-2015
2. Dholakia R & Oth – Micro economics for management students – Oxford University

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1		H	L		L		L		
CO2	H	H	L	L	H	H		H	H
CO3			L	H	L	H		M	
CO4	L	L	L	H	H				L
CO5		L	L	L	H	L	L		

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPA01	Indian Economy	4	6	0	0	Theory

Introduction:

This course help to understand the present level of the Indian economy, it is important to understand the economic system of India during the British rule and post-independence economic development policies.

Course Outcome:

CO1	:	To expose the students to different sectors and issues of the Indian Economy.
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CO2	:	To Understood the nature and structure of Indian Economy
CO3	:	To gain skills in identifying different issues and examining them in the globalized era.
CO4	:	To understand the various economics models and tools required to run a business.
CO5	:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

Unit I: [12 Periods]

Economy growth and Economic development - Features of a Developing Economy - Indicators of Economic Development.

Unit II: [12 Periods]

National Income - Trends- Structural changes - Regional Development and Disparities.

Unit III: [12 Periods]

Agriculture - Contribution to economic development - Agricultural productivity - Green Revolution - Land reforms - Sources of farm credit - Food subsidy and Public distribution system.

Unit IV: [12 Periods]

Industry - Role of industries in economic development - Industrial development under the planning regime- New economic policy 1991 - Role of public sector and restructuring the public sector - Role of small-scale industries in economic development - Information technology industry

Unit V: [12 Periods]

Five year plans in India – Achievements and failures- Economic development under five year plants

Textbook:

1. Gaurav Datt and Ashwani Mahajan C: (2014) DattandSundaram’s Indian Economy, S.Chand, NewDelhi. Government of India (2007): India Vision 2020, Academic Foundation, NewDelhi.

Reference:

1. Mishra and Puri, (2005) Indian Economy, Himalaya Publishing House, NewDelhi.
2. Rangarajan, C. (1998): Indian Economy: Essays on Money and Finance, UBS, NewDelhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L		M			M			M
CO2		L		L			M		
CO3	L	M				H		H	
CO4		L			M				M
CO5	L		M			M			M

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAA01	Principles of Management	4	6	0	0	Theory

Introduction:

Managers are required in all the activities of organizations: budgeting, designing, selling, creating, financing, accounting, and artistic presentation; the larger the organization, the more managers are needed. Everyone employed in an organization is affected by management principles, processes, policies, and practices as they are either a manager or a subordinate to a manager, and usually they are both.

Course Outcome:

CO1	:	Discuss and communicate the management evolution and how it will affect future managers.
CO2	:	Observe and evaluate the influence of historical forces on the current practice of management.
CO3	:	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
CO4	:	Imbibe adaptations to an uncertain environment and identify techniques managers use to influence and control the internal environment.
CO5	:	Practice the process of management's four functions: planning, organizing, leading, and controlling.

Unit I: [12 Periods]

Management: Meaning – Process of Managing – Features – Management as an art or a science or a profession – Scientific Management – Principles and Functions of Management.

Unit II: [12 Periods]

Planning: Definition – Nature and Characteristics of Planning – Importance – Types of Plans – Planning process – Limitations. Decision making - steps.

Unit III: [12 Periods]

Organizing: Meaning – Principles and Types of Organization – Span of control- Delegation of Authority – Decentralization. Staffing: Recruitment – Meaning and Definition – Sources of recruitment and selection process – Training.

Unit IV: [12 Periods]

Directing: Nature and purpose of directing. Motivation: Meaning – Definition – Types of Motivation – Theories of Motivation (Maslow’s theory, Herzberg theory, McGregor theory) Leadership: Meaning – Importance – Types of Leadership – Qualities of a good leader – Leadership theories.

Unit V: [12 Periods]

Controlling: Definition – Characteristics of control – Steps in controlling – Effective control – Control Techniques. Modern trends in management process.

Textbook:

1. Principles of Management - C. B. Gupta

Reference:

1. Principles of Management – Dinkar Pagare
2. Essentials of Management - Harold Koontz and Heinz Weirich

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	H	L		H	L		H
CO2	L	L	H	L	H	L	H	L	H
CO3	L		H		L	H	H	L	L
CO4	H	L	L	H	H	H	L		L
CO5	L	H	H		H	L		L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BMAA01	Business Mathematics	4	4	0	0	Theory

Introduction:

To enable the students to apply mathematical knowledge to solve business problems.

Course Outcome:

CO1	:	To familiarizes the Simple and compound interest
CO2	:	To provide the basic concepts of Matrix of Rank of matrix
CO3	:	To provide practical exposure on Profit and Loss formulae and cash discount

CO4	:	To understanding the statistics of collection of data and Mean, Median, Mode concept
CO5	:	To provide practical exposure of Standard deviation and co-efficient variation

Unit I: [12 Periods]

Set Theory - Arithmetic and Geometric Series - Simple and Compound Interest.

Unit II: [12 Periods]

Matrix: Basic Concepts -Addition and Multiplication of Matrices -Inverse of a Matrix -Rank of Matrix

Unit III: [12 Periods]

Profit and Loss Terms and Formulae- Trade discount- Cash discount- Problems involving cost price- Selling Price- Trade discount and Cash Discount.

Unit IV: [12 Periods]

Meaning and Definition of Statistics -Collection of data -Primary and Secondary -Classification and Tabulation -Diagrammatic and Graphical presentation Measures of Central tendency -Mean- Median- Mode -simple problems.

Unit V: [12 Periods]

Measures of Dispersion -Range- Quartile Deviation- Standard Deviation and Co-efficient of Variation.

Textbook:

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi) (Unit I to III)

Reference:

1. Business Mathematics and Statistics – Navaneetham, Trichy.
2. Statistics by R.S.N. Pillai, Mrs. Bhagavathi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L	H	H	H	L	L	L	L	
CO2	L	L	H	L		H	L	H	L
CO3	H	H		L	L		L	L	L
CO4		L	L	H	H	L		H	H
CO5	H	H	L	L	L	H	L	H	

Subject Code **Subject Title** **Credit** **Lecture** **Tutorial** **Practical** **Type**
19BCC1AA **Business Statistics** **4** **5** **0** **0** **Theory**

Introduction:

Business statistics is the science of good decision making in the face of uncertainty and is used in many disciplines such as financial analysis, econometrics , auditing, production and operations including services improvement and marketing research".

Course Outcome:

CO1	:	To familiarizes the concept of statistics
CO2	:	To provide practical exposure on calculation of measures of average
CO3	:	To provide practical exposure on calculation of measures of correlation and irrigation

CO4	:	To introduce the students about the concept of provability
CO5	:	To provide practical exposure on calculation of trend analysis

Unit I: **[12 Periods]**

Meaning and Definition of Statistics - Collection of data - Primary and Secondary - Classification and Tabulation - Diagrammatic and Graphical presentation Measures of Central tendency - Mean, Median, Mode - Simple Problems

Unit II: **[12 Periods]**

Measures of Dispersion - Range, Quartile Deviation, Standard Deviation and Co efficient of Variation.

Unit III: **[12 Periods]**

Correlation - Meaning and Definition - Karl Pearson's Co efficient of Correlation. - Spearman's Rank Correlation. - Regression Analysis - Regression in two variables - Uses of Regression.

Unit IV: **[12 Periods]**

Time Series - Meaning - Components and Models - Business forecasting - Methods of Estimating trend - Graphic. - Semi average. - Moving average - Seasonal Variation - Method of Simple average

Unit V: **[12 Periods]**

Index Numbers - Meaning, Uses and Methods of Construction - Un weighted and Weighted index numbers - Tests of an Index number - Cost of living index number. - Interpolation: Binomial, Newton's.

Textbook:

1. Statistical Methods by S.P. Gupta (S. Chand and Sons, Delhi,2011) (Unit I to V)

Reference:

1. Business Mathematics and Statistics – Navaneethan, Trichy.
2. Statistics by R.S.N. Pillai, Mrs. Bhagavathi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L	H	H	H	L	L	L	L	
CO2	L	L	H	L		H	L	H	L
CO3	H	H		L	L		L	L	L
CO4		L	L	H	H	L		H	H
CO5	H	H	L	L	L	H	L	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSA01	Business Environment	4	6	0	0	Theory

Introduction:

This course systematically explores the external environment in which legal businesses operations, policies, regulations, macroeconomic, cultural, political, technological and natural. Additionally, the courses have examined the social responsibility, industrial revolution and regulation of the business firm.

Course Outcome:

CO1	:	Conduct an in-Depth Analysis of a Specific Component of the Business Environment and Relate it to Organization.
CO2	:	Analyze the Environment of a Business from the Legal & Regulatory, Macroeconomic, Cultural, Political, Technological and Natural Perspectives.

CO3	:	Demonstrate and Develop the Conceptual Framework of Industrial Policies and Regulations in Business Environment and Generate Interest in International Business.
CO4	:	Critically Assess the Social Responsibility of Business Environment of an Organization Using Selected Strategic Tools.
CO5	:	Integrate the Globalization of Indian Business Environment and its Important Role of Ethical Behavior.

Unit I: **[12 Periods]**

Concept of Business Environment-Significance – Types of Environment-External and Internal-Inter-Relationship between Economic and non- Economic Environment-Impact of Environment on Business and Strategic Decisions- Culture and Business- Social Responsibilities of Business.

Unit II: **[12 Periods]**

Industrial Policies and Regulations-Industrial Policy up to 1991-New Industrial Policy- Public Private-Joint and Co-operative sectors- Privatization and Disinvestments- Way of Privatization- Benefits and Arguments against privatization- Privatization in India.

Unit III: **[12 Periods]**

Technological Environment- Factors Governing Technological Environment- Patents and Trademarks-Political Environment-Political Institutions-Legislature, Executive Judiciary Activism-Industrial Policy-Rationale for Industrial Policy- Industrial Policy Resolution-Industrial Policy Act1991-Objectives-Industrial Licensing.

Unit IV: **[12 Periods]**

Social Responsibility of Business-Consumer Rights-Exploitation of Consumer- Consumer Protection-Consumer Protection Act- Carbon Credit- Corporate Governance- Reason for Growing Demand for Corporate Governance-Importance-Prerequisites-Regulatory and Voluntary Actions-Recommendations of Birla Committee.

Unit V: **[12 Periods]**

Globalization-Meaning and Dimensions-Features of Current Globalization-Essential Conditions for Globalization-Globalization of Indian Business- Foreign Direct Investment-Concept- Advantages,

Disadvantages and Determinants – India’s Policy towards FDI- Multinational Corporation- Meaning- Merits and Demerits-Control Over MNC’S-MNC in India.

Textbook:

1. Francis Cherunila, Business Environment.

Reference:

1. Pruti S, Economic &, Managerial Environment in India.
2. Davis & Keith William C Fredrick, Business & Society.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	H	L	H	L	H	H	L
CO2	L	L	L	H	L	H	L	L	H
CO3	H	M	M	M	L	M	H	M	M
CO4	L	H	H	M	H	M	L	H	M
CO5	H	H	L	H	M	H	H	H	H

Skill Based Subject

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCS02	Retail Environment	4	6	0	0	Theory

Introduction:

A Retailer thus, provides value creating functions like assortment of products and services to the consumers, breaking bulk, holding inventory and provides services to consumers, manufacturers and wholesalers.

Course Outcome:

CO1	:	To Understand the ways that retailers use marketing tools and techniques to interact with their customers.
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CO2	:	To Exhibit an in-depth awareness of national and international benchmarking and best practices in retailing.
CO3	:	To Compare and contrast a range of common market research tools in order to evaluate the most appropriate tool for a unique research question.
CO4	:	To Design and implement a research tool in response to a client brief within a team or individually.
CO5	:	To Summaries a market research project and reflect on constructive feedback to improve the summary.

Unit I: **[12 Periods]**

Market - Research - Market Research - Need for Market Research - Type of goods – CPG - Why CPG industry is different - Global CPG manufacturers - Consumer Behavior – Influencers.

Unit II: **[12 Periods]**

Retailing - Characteristics of Retailing - Retail formats - Overview to Retail functions – Global Retailers. – Segmentation – Need for segmentation - Segmentation criteria - Types of Segmentation.

Unit III: **[12 Periods]**

Primary Research - Secondary Research - Custom Study - Syndicated Study - Quantitative Research Methodology - Qualitative Research Methodology - Research Types - Introduction to 4 Ps of Marketing - Optional Ps – Product – Price – Place - Promotion - Market Research and 4Ps.

Unit IV: **[12 Periods]**

Product Planning - Product Mix - New Product Development - Product Life Cycle. - Branding – Brand Types - Private Labels - Brand association - Brand extension. - Advertising - Need for Advertising - Types of Media - Media Mix and Planning - What is Consumer Research? - Why research consumers? - Consumer Research Cycle - Consumer Research for new product launches - Consumer Research for existing products.

Unit V: **[12 Periods]**

Retail Research – Need for Retail Research - Retail Data - Importance of Retail Data Validation - Retail Research reports. - Media Research – Importance of media research - Media Data - Importance of Media Data Validation - Media Research reports. - Consumer Panel - Importance of Consumer Panel - Consumer Panel Data - Panel Research reports.

Textbook:

1. Retail Management, James B. Ayers and Mary Ann Odegaard, Second Edition Himalaya Publishing House.

Reference:

1. Retail Management: A Global Perspective, Harjith Singh.
2. Retail Marketing Management, David Gilbert.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L				L	M			H
CO2	H	L	H	L			H		L
CO3	L		L	M	L	L	H	L	
CO4		L	L					H	L
CO5		L		H		H	L		

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSS01	Banking Theory Law and Practice	3	5	0	0	Theory

Introduction:

The course defines the concepts of the banker and the customer; explains the general and special relationship between them; delineates the rights and obligations of a banker; narrates the procedure for opening, operation and closing of Savings, Current and Term deposits; deals with essential features of Negotiable instruments like Bills of exchange, Cheque and Promissory Note, describes the duties and statutory protection available to paying banker and collecting banker and examines the features and application of Indian banking regulation Act in recovering bank credit.

Course Outcome:

CO1	:	Evaluate the procedure for opening, operation and closing of various types of deposit accounts.
CO2	:	Analysis the features of different types of Negotiable Instruments like Cheque, Bill of Exchange, Promissory Note, etc.
CO3	:	Apply the role of paying banker and collecting banker and Understand the general and special relationship between the banker and the customer.
CO4	:	Create awareness of features and types of Negotiable instruments in Indian Bank.
CO5	:	Analysis the duties and responsibilities of paying banker and collecting banker.

Unit I: **[12 Periods]**

Definition of Banker and Customer – Relationships between Banker and Customer – Special Feature of RBI- Banking Regulation Act 1949- RBI Credit Control Measure – Secrecy of Customer Account.

Unit II: **[12 Periods]**

Opening of Account – Special Types of Customer – Types of Deposit – Bank Pass Book – Collection of Banker – Banker Lien.

Unit III: **[12 Periods]**

Cheque – Features Essentials of Valid Cheque – Crossing – Making and Endorsement – Payment of Cheques Statutory Protection Duties to Paying Banker and Collective Banker - Refusal of Payment Cheques Duties Holder & Holder in Due Course.

Unit IV: **[12 Periods]**

Loan and Advances by Commercial Bank Lending Policies of Commercial Bank - Forms of Securities – Lien Pledge Hypothecation and Advance Against the Documents of Title to Goods – Mortgage.

Unit V: **[12 Periods]**

Position of Surety – Letter of Credit – Bills and Supply Bill - Purchase and Discounting Bill Traveling Cheque- Credit Card- Teller System.

Textbook

1. Sundaram and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.

Reference:

1. Reddy & Appanniah : Banking Theory and Practice.
2. Natarajan & Gordon : Banking Theory and Practice.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	L	L	H	L	H	L	L
CO2	L	L	H	H	L	H	L	H	H
CO3	M	M	M	M	H	M	H	M	M
CO4	H	H	H	M	L	M	L	H	M
CO5	H	L	M	H	H	H	H	M	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAS01	Services Marketing	3	5	0	0	Theory

Introduction:

To develop an understanding of the particular challenges, opportunities and strategies which are encountered by different types of service business.

Course Outcome:

CO1	:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products.
CO2	:	Demonstrate knowledge of segmentation and approach to target market.
CO3	:	Develop strategies and positioning product/services in the market.
CO4	:	Specify and analyse the consumers' expectation in services
CO5	:	To acquire knowledge on emerging trends in service marketing.

Unit I: **[12 Periods]**

Nature and scope of services - Introduction - meaning of services - 7Ps of service marketing - difference between services and tangible products - service sector -classification of services -growth of service sectors and service industries.

Unit II: **[12 Periods]**

Segmenting and targeting of services - Introduction, need for segmentation of services - bases of segmentation of services - segmentation strategies in service marketing - need for targeting - Approaches to Target Marketing.

Unit III: **[12 Periods]**

Positioning of services - Positioning of services, positioning strategies for services - positioning Through Product/Service Delivery Strategies - Positioning through Pricing Strategies - Positioning through Distribution Strategies - positioning through Sales Promotion and Advertising - Service Differentiation Strategies

Unit IV: **[12 Periods]**

Consumer experience in services marketing – Introduction - Customer Expectations in Services - Service Costs Experienced by Consumer - the Role of customer in Service Delivery - Conflict Handling in Services - Customer Responses in Services - Concept of Customer Delight.

Unit V: **[12 Periods]**

Emerging issues in services marketing – Introduction - Service Marketing in e-Commerce and e-Marketing, and Telemarketing Services - Service Marketing Research for Global Markets and Rural Markets - Innovations in Services Marketing - Ethical Aspects in Service Marketing.

Textbook:

1. Services Marketing - Valarie Zeithaml, Mary Bitner – 6th Edition – TMH

Reference:

1. Adrian Payne- The Essence of Service Marketing, Prentice- Hall of India,
2. Hellen Woodroffe - Service Marketing, Macmillan India Ltd. Delhi, 1997.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	L		M	M			H	
CO2	L		L	M		M	H		M
CO3		L		M				H	H
CO4	L		L		M		M		
CO5		L		M	M		H		L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCS01	Principles of Auditing	4	6	0	0	Theory

Introduction:

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Course Outcome:

CO1	:	Articulate knowledge of fundamental audit concepts.
CO2	:	Apply critical thinking skills and solve auditing problems through the use of case studies.
CO3	:	Explain the legal framework under which Internal Control, Internal Check and Internal Audit.
CO4	:	Demonstrate the ability to undertake research on significant auditing issues and to keep up-to-date with developments in auditing voucher.

CO5	:	Outline the role of verification and valuation of assets.
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Unit I: [12 Periods]

Introduction - Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

Unit II: [12 Periods]

Auditor and execution of audit - Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

Unit III: [12 Periods]

Internal control, internal check and internal audit: Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

Unit IV: [12 Periods]

Vouching: Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

Unit V: [12 Periods]

Verification and valuation of assets: Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

Textbook:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House. (2014)

Reference:

1. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers. (2014)
2. Auditing and Assurance: Ainapure&Ainapure, PHI Learning. (2013)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	L	L	H	L	H	H	H
CO2	H	H	H	L	H		H	L	
CO3	H	L	L	L	H	H	H	H	L
CO4	H	H		H	H	L	H	L	H
CO5	L	H	H	L	H	L	H	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCS02	Corporate Finance	4	6	0	0	Theory

Introduction:

Corporate finance. Corporate finance is an area of finance that deals with sources of funding, the capital structure of corporations, the actions that managers take to increase the value of the firm to the shareholders, and the tools and analysis used to allocate financial resources.

Course Outcome:

CO1	:	Identify the major sources of short-term financing available to the firm.
CO2	:	Identify relevant cash flows for capital budgeting projects and apply various methods to analyze projects.
CO3	:	Apply techniques to project financial statements for forecasting long-term financial needs.
CO4	:	Analyze financial statements using standard financial ratios of liquidity, activity, debt, profitability, and market value.
CO5	:	Explain the role of short-term financial management, and the key strategies and techniques used to manage cash, marketable securities, accounts receivable and inventory.

Unit I: [12 Periods]

Introduction: Corporate Finance – Nature and Scope - Role of Financial Institution - Valuation of the Firm – Time value of money concepts.

Unit II: [12 Periods]

Indian Capital Market – Basic problem of Industrial Finance in India. Fiscal Policies, Government Regulations affecting Capital Market – Role of SEBI – Stock Markets. Equity – Debenture financing – Guidelines from SEBI, advantages and disadvantages and cost of various sources of Finance

Unit III: [12 Periods]

Investment Decision: Investment Analysis – Risk Analysis Probability Approach. Business Failures, Mergers, Consolidations and liquidation.

Unit IV: [12 Periods]

Finance from international sources, financing of exports – role of EXIM bank and commercial banks. – Finance for rehabilitation of sick units. Inflation and Financial Decisions.

Unit V: [12 Periods]

Foreign Collaboration – FDI and FIIS Business Ventures Abroad. International Financial Institutions &

Multinational Corporations.

Textbook:

1. Brealey, R.A., Myers, S.C., Allen, F. and Mohanty, P., Principles of Corporate Finance, 10th Edition, Tata McGraw-Hill Publishers, 2012.

Reference:

1. Damodaran, A., Applied Corporate Finance, 3rd Edition, Wiley, 2012.
2. Damodaran, A., Corporate Finance: Theory and Practice, 2nd Edition, Wiley India Pvt Ltd., 2007.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	L	M	M	M	H	L	H	L
CO2	L	M	L	M	H	M	H	L	M
CO3	M	L	M	M	H	H	H	H	M
CO4	L	M	L	H	M	L	M	L	M
CO5	M	L	M	M	M	H	H	M	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCS03	Business Ethics	4	6	0	0	Theory

Introduction:

This course introduces Business ethics as the modern managerial approach to ethical questions in business environment. It gives not only understanding of main theoretical concepts, but also developing skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in Organizations.

Course Outcome:

CO1	:	To make the students to understand about the ethic prevailing in the business.
CO2	:	Identify the management of ethics and its performing in an organization.
CO3	:	Understanding the concept of social responsibility of business.
CO4	:	To know about the ethical cultures and values in management.
CO5	:	Understanding the relevance of values in management.

Unit I:

[12 Periods]

Business ethics, Definition and nature, Characteristics of ethical problems in management Ethical theories; Causes of unethical behavior; ethical abuses; Work ethic.

Unit II:

[12 Periods]

Management of Ethics - Ethics analysis[Hosmer model] – Steps / considerations in resolving ethical dilemma; Ethics in practices – professional ethics for functional managers – comparative ethical behaviour of managers – code of ethics – competitiveness, organizational size, profitability and ethics – cost of ethics in corporate ethics evaluation.

Unit III:

[12 Periods]

Social Responsibility of business – Big Business and society business and ecological environmental issues in the Indian context.

Unit IV: [12 Periods]

Ethics, Cultural and Values: importance of culture in organizations – Indian ethics and value systems – Model of management on the Indian social political environment – Indian heritage in production and consumption.

Unit V: [12 Periods]

Business ethics – Relevance of values in management – Holistic Approach for managers in decision making – Ethical management – Role of organizational culture in ethics - structure of ethics management – ethics committee.

Textbook:

2. Sarojkumar – Business Ethics

Reference:

3. Larue Tone Hosmer, Richard D.Irwin Inc by “ The Ethics of Management”.
4. Joseph A.Petrack and John F. Quinn, “Management Ethics – integrity at work”.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	L	M	M	M	H	L	H	L
CO2	L	M	L	M	H	M	H	L	M
CO3	M	L	M	M	H	H	H	H	M
CO4	L	M	L	H	M	L	M	L	M

CO5	M	L	M	M	M	H	H	M	H
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Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPS01	Portfolio Management	4	5	0	0	Theory

Introduction:

This course aims at developing an understanding of the changing domestic and global investment scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges. It aims at providing an in-depth knowledge of the theory and practice of portfolio management. Important theories, techniques, regulations and certain advancements in theory of investment will be covered with an aim of helping the participants make sound investment decisions in the context of portfolio investment.

Course Outcome:

CO1	:	Know the Portfolio strategies
CO2	:	Study the various approaches to security analysis and
CO3	:	Reduced operational risk for investors and strengthening of fiduciary controls
CO4	:	Understand Portfolio construction and performance evaluation
CO5	:	To acquire knowledge on portfolio construction

Unit I:

[12 Periods]

Portfolio Management-Definition- Concept of Portfolio Management -Types-Objectives of Portfolio Management - Needs and Problems of portfolio -Strategies: Passive Portfolio Management Strategy-Buy and Hold Indexing, portfolio Management Process Targeting, Designing, Auditing and Revising Portfolios. Security Market and Capital Market Line Portfolio Theory.

Unit II:

[12 Periods]

Traditional approach of Portfolio construction: Steps in traditional approach- Analysis of constraints-Determination of Objectives- Selection of Portfolio

Unit III:

[12 Periods]

Modern approach of Portfolio Construction-Simple Markowitz Portfolio Optimization-Simple Sharpe Portfolio Optimization-Ranking of securities-Selection of the best Portfolio.

Unit IV:

[12 Periods]

Portfolio Performance Evaluation: Dimensions of Evaluation - Sharpe Measure - Treynor Measure - Jensen Measure - Comparison of the Three Measures of Portfolio Performance - Portfolio Insurance

Unit V:

[12 Periods]

Portfolio Revision: Measures of Return-Formula Plan-Purchase and Sale of Stock-Types of Orders-Rebalancing-Upgrading, Cost of Revision: Trading fees – Commissions- Transfer Charges-Tax Implications-Window Dressing.

Textbook:

1. Punithavathy Pandian - Security Analysis and Portfolio Management Vikas Publishing House (P) Ltd. (2016)

Reference:

1. Donald E. Rosche - Security Analysis and Portfolio Management Ronald J. Jordo Prentice Hall of India (P) Ltd. New
2. Security analysis and Portfolio management - Fischer and Jordan

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	L		M		M		M	M
CO2	L		L		L	L	M	H	
CO3		L		L		M	M		H
CO4	L	L	L		L		M	M	H
CO5	M	H		L		L		H	

SubjectCode	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMS02	Customer Relationship Management	4	5	0	0	Theory

Introduction:

This course introduces the various communication options available in a business context so that students can make appropriate choices in the workplace. Students will gain confidence in their ability to communicate by practicing and receiving feedback on business communication skills.

Course Outcome:

CO1	:	Understand the concepts of CRM and analyze the customer loyalty, optimizing the customer relationship management.
CO2	:	Educate the students on the practical knowledge with customer services its application in marketing and apply basic marketing concepts to solving marketing challenges.
CO3	:	Develop insights to students about technological revolution and corporate culture in CRM.
CO4	:	Analyze the infrastructure, services and organizations involved in current and emerging CRM practices.
CO5	:	Determine the customer relationship management is developed to other business and its importance to the success of the business entity.

Unit I:

[12 Periods]

CRM concepts - Acquiring customers, - Customer loyalty and optimizing customer relationships - CRM defined - success factors, the three levels of Service/ Sales Profiling - Service Level Agreements (SLAs), creating and managing effective SLAs.

Unit II:

[12 Periods]

CRM in Marketing - One-to-one Relationship Marketing - Cross Selling & Up Selling - Customer Retention, Behaviour Prediction - Customer Profitability & Value Modeling, - Channel Optimization - Event-based marketing. - CRM and Customer Service - The Call Centre, Call Scripting - Customer Satisfaction Measurement.

Unit III:

[12 Periods]

Sales Force Automation - Sales Process, Activity, Contact- Lead and Knowledge Management - Field

Force Automation. - CRM links in e-Business - E-Commerce and Customer Relationships on the Internet - Enterprise Resource Planning (ERP), - Supply Chain Management (SCM), - Supplier Relationship Management (SRM), - Partner relationship Management (PRM).

Unit IV: [12 Periods]

Analytical CRM - Managing and sharing customer data - Customer information 2 databases - Ethics and legalities of data use - Data Warehousing and Data Mining concepts - Data analysis - Market Basket Analysis (MBA), Click stream Analysis, Personalization and Collaborative Filtering.

Unit V: [12 Periods]

CRM Implementation - Defining success factors - Preparing a business plan requirements, justification and processes. - Choosing CRM tools - Defining functionalities - Homegrown versus out-sourced approaches - Managing customer relationships - CRM development Team - Scoping and prioritizing - Development and delivery - Measurement.

Textbook:

1. Alok Kumar Rai, CUSTOMER RELATIONSHIP MANAGEMENT CONCEPT & CASES, Prentice Hall of India Private Limited, New Delhi. 2011

Reference:

1. S. Shanmugasundaram, CUSTOMER RELATIONSHIP MANAGEMENT, Prentice Hall of India Private Limited, New Delhi, 2008
2. Kaushik Mukherjee, CUSTOMER RELATIONSHIP MANAGEMENT, Prentice Hall of India Private Limited, New Delhi, 2008

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	L	L	H	L	H	H	H
CO2	H	H	H	L	H		H	L	
CO3	H	L	L	L	H	H	H	H	L
CO4	H	H		H	H	L	H	L	H
CO5	L	H	H	L	H	L	H	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE01	Goods & Service Tax	4	6	0	0	Theory

Introduction:

Goods and Services Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of Goods and services. GST is levied at every step in the production process, but is meant to be refunded to all parties in the various stages of production other than the final consumer.

Course Outcome:

CO1	:	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject
CO2	:	Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors.
CO3	:	Evaluate and synthesis information and existing knowledge from a number of sources.
CO4	:	Communicate ideas effectively in informal group discussions
CO5	:	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

[12 Periods]

Unit I:

Introduction to Indirect Tax: Meaning – Features - Types – Objectives – Principles - Cannon of Taxation - Tax system in India - Pros and Cons of Indirect tax - Contribution to government Revenues - Development of Indirect Taxation.

Unit II:

[12 Periods]

Customs Law: Basic Concepts of Customs Law - Different types of Customs Duty – Abatement of Duty in damaged or deteriorated goods - Valuation-Customs procedure – Exemptions – Customs Duty Drawback - Duty Free Zones - Offense and Penalties

Unit III:

[12 Periods]

Introduction to Goods and Services Tax (GST): Meaning of GST-Basic Concepts-Features of GST-Benefits of GST - GST working Mechanism - GST rate and taxes on GST – Goods and Service Tax

Unit IV:

[12 Periods]

. Supply: Meaning and Scope - Types of Supply-Time of Supply-Provision relating to time of Supply-
Place of supply-Provision relating to place of supply - Valuation mechanism – Input tax credit Mechanism
- Payment mechanism -Registration under GST – Rules

Unit V:

[12 Periods]

Registration under GST: Return Filing – Rules - Refund Provision in GST - E-commerce – Operators –
TDS/TCS - Small scale exemption.

Textbook:

1.Datey, V.S. (2015). Indirect Taxes. Mumbai, Taxman Publications Private Limited. (2017).

Reference Books:

1. Balachandran, V.(2006).Indirect Taxation. New Delhi, Sultan Chand and Sons. 2. Mittal, J.K. (2015).
Law Practice and Procedures of Service Tax. New Delhi, Jain Book Agency.

Network 2. (GSTN) - Constitutional Framework of GST - Model GST Law – Charge ability for GST -
Composition Scheme.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L		L	H	L	H	H	H	
CO2		L		L			L		H
CO3	L	H	L	H	L	H		L	
CO4	H	H					L		
CO5	L	L	H		H			H	L

subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCME01	Logistics and Supply Chain Management	5	5	0	0	Theory

Introduction:

International logistics is the process of planning and managing the flow of goods and products in your company's supply chain from acquisition to customer purchase, where part of the process involves crossing at least one international board.

Course Outcome:

CO1	:	Explain and illustrate the significance of logistics operations within a globalised context
CO2	:	Examine the key challenges and levels of risks involved in international logistics to ensure it operates appropriately within global context
CO3	:	Describe and explain logistics services and operations on an international scale
CO4	:	Demonstrate a critical understanding of the various transport modes available and their characteristics in international logistics
CO5	:	Apply international logistics knowledge and practices in international trade operations

Unit I:

[12 Periods]

Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics. Logistics relationships. Functional applications – HR, Marketing, Operations, Finance, IT. Logistics Organization - Logistics in different industries.

Unit II:

[12 Periods]

Logistics Activities – functions, objectives, solution. Customer Service, Warehousing and Material Storage, Material Handling, order processing, information handling and procurement Transportation and Packaging. Third party and fourth party logistics - Reverse Logistics - Global Logistics.

Unit III:

[12 Periods]

Modelling logistics systems - Simulation of logistic systems - Dimensions of Logistics and SCM – The Macro perspective and the macro dimension – Logistic system analysis strategy, Logistical Operations Integration, Customer service.

Unit IV:

[12 Periods]

Fundamentals of Supply Chain and Importance, Development of SCM concepts and Definitions Supply chain strategy, Strategic Supply Chain Management and Key components. Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

Unit V:

[12 Periods]

Supply Chain Relationships - International and global issues in logistics - Role of government in international logistics and Principal Characteristics of logistics in various countries and regions – balance score card- bench marketing.

Textbook:

1. International Logistic and Supply Chain Management. Martin Christopher, FT Press Publisher.

Reference Books:

1. Bowersox, Logistical Management, Mc-Graw Hill, 2000
2. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., New Delhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	H	H	L	H	H	H	H	
CO2	H		L	L	L		H	H	H
CO3		L	L		L	H	L		
CO4	L	H	L	H	L		L		
CO5	H	L	L	H	L	L	L	L	L

Subject Code Subject Title Credit Lecture Tutorial Practical Type

19BBAE01 Brand Management 4 5 0 0 Theory

Introduction:

To develop knowledge of branding frameworks, strategies and brandings role within business and know the value of a brand to an organization.

Course Outcome:

CO1	:	Demonstrate to difference between Product and Brands
CO2	:	Evaluate the pros and cons of brand extension
CO3	:	To know the brand equity and Positioning & Repositioning of brands
CO4	:	To equip with buyer behaviour concepts and to formulate and justify Buying Decision Behaviour
CO5	:	Analyse the buyer problem, buyer decision making process and Post-purchase Behaviour

Unit I: [12 Periods]

Brand Management - Concept of Branding, Significance of Branding, Brand – Types, Difference between Product and Brand - Branding Challenges - Overcoming Branding Challenges - E- Branding.

Unit II: [12 Periods]

Brand Extensions- Concept of Brand Extensions, Types of Brand Extensions, Need for Brand Extensions, Pros and Cons of Brand Extensions, Category – related Extensions, Image –related extensions&unrelated extensions

Unit III: [12 Periods]

The concept of Brand Awareness, Brand Identity, Brand Image, Brand Personality Brand Equity; Creating brands in a competitive market; Brand Positioning & Repositioning, Brand Associations, Using Brand Elements to create brand equity.

Unit IV: [12 Periods]

Understanding the Basics of Buyer Behaviour, Types of Buying Decision Behaviour, Black – Box Model of Consumer Behaviour.

Unit V:

[12 Periods]

Buyer Decision Making: Problem Identification, Information search, Sources of Information, evaluation of alternatives, purchase decision, Post-purchase Behaviour.

Textbook:

1. Brand Management - Gulnarsharma, Karan Singh Khundia – Himalaya Publishing House

Reference Book:

1. Brand Management: Principles and Practices - Kirti Dutta - Oxford University Press.
2. Brand Management: The Indian Context - YLR Moorthy - Vikas Publishing House.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1		L		M	M		H		
CO2	L		L			M	M		M
CO3		L		M		H		H	
CO4	L		L		M		H		L
CO5		L		M	M			H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPE01	E-Commerce	4	5	0	0	Theory

Introduction:

E-Commerce is the buying and selling of goods and services, or the transmitting of funds or data, over an electronic network, primarily the internet.

Course Outcome:

CO1	:	To Identify and understand Business models and strategy of e-commerce
CO2	:	To Acquire knowledge in Computers
CO3	:	To Know more about Network service and payment system in e-commerce
CO4	:	To Understand the E- On line banking and various delivery channels
CO5	:	To Know about E-commerce technology and security issues

Unit I:

[12 Periods]

Electronic commerce – Introduction – Business Models of e-Commerce - B2B e-commerce and EDI – Business Applications of e-commerce. Infrastructure for e-commerce – Communication networks for e-commerce.

Unit II:

[12 Periods]

Introduction to computers- Importance of Computers- Computer Applications in various-Areas of Business- General Application of Computers in Various Fields. Fundamentals of Computers: Classification of Computers- Basic Principles of operation of Digital Computer- Computer system-computer virus- Development of computers and Computer Generation- Computer Number System.

Unit III:

[12 Periods]

Network services – secure messaging – payment systems in e-commerce – Structured electronic documents.

Unit IV:

[12 Periods]

E-online Banking: Introduction Concepts and Meaning-Need for computerization-Electronic delivery channels-Automated Teller Machine (ATM)-Electronic Fund Transfer(EFT)-uses- computerization in

clearing houses- Telebanking- Electronic Money Transfer(EMT)-Paytm-E-Cheque- Financial Transactions Terminals - MICR Cheques- e-Banking in India.

Unit V:

[12 Periods]

E-Commerce Technology – Security Issues in e-Commerce – Legal and Ethical Issues - Role of social media in e-Commerce Industry-M-Commerce and WAP - Mobile Commerce Risk, Security and Payment Methods - Mobile money-infrastructure and fraud prevention for M-payment - Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e-Care.

Textbook:

1. R.Saravana Kumar R.Parameswaran T.Jayalakshmi ., Information Technology S.Chand 2015 Revised Edition

Reference:

1. Dr.C.S.Rayudu e-Commerce e-Business Himalaya publishing house 2015 Revised Edition
2. Henry Chan, E-Commerce: Fundamentals and Applications, Wiley; 1 edition (2007)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1		L	M		M			H	L
CO2	L			M		M	H		H
CO3		L		M		M		H	M
CO4		L		M	M			H	
CO5			M			M	H		M

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAE02	International Business	4	5	0	0	Theory

Introduction:

To enable students to know the basic concepts of international business, impact on foreign trade, acquire knowledge on WTO, role of World Bank and ways to administer the foreign exchange.

Course Outcome:

CO1	:	Analyse the role and impact of foreign trade on national economic development.
CO2	:	To acquire knowledge on Euro currency market GATT – WTO, World Bank and IMF – Functions.
CO3	:	To Know the differences between export marketing and domestic marketing
CO4	:	To Analyse the past trend and present position of India's imports and exports
CO5	:	To broaden knowledge on Foreign exchange and its administration

Unit I:

[12 Periods]

International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.

Unit II:

[12 Periods]

Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.

Unit III:

[12 Periods]

Export marketing – Meaning – Differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non-tariff – Export Market Analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects.

Unit IV:

[12 Periods]

Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.

Unit V:

[12 Periods]

Foreign exchange – Theories of foreign exchange – Administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.

Textbook:

1. International Marketing Management - Varshney & Bhattachariya

Reference Books:

1. International Business - Francis Cherunilam
2. Export Marketing - T.A.S. Balagopal

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1		L		M	M			H	
CO2	L		L			M	M		M
CO3		L		M		M	H		
CO4	L		L		M		M	H	
CO5		L		L	M			H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSE01	International Finance	4	5	0	0	Theory

Introduction:

International Finance will introduce students to global financial markets and operations of multinational firms. The course will be taught on-site students will benefit from their visits to some of the world's most important financial institutions. Background information will be provided prior to the Internet links and electronic correspondence. Topics to be discussed will include foreign exchange markets, international financial markets, international banking, currency derivative markets, euro markets, risk management, and investment decisions in the global marketplace.

Course Outcome:

CO1	:	Assess the environment of international finance and its implications on international business.
CO2	:	Define and measure foreign exchange risks and to identify risk management strategies.
CO3	:	Apply the Integrate global developments with the changing business environment in India.
CO4	:	Generalize the process and techniques used to make international investment decisions.
CO5	:	Analyses the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.

Unit I: [12 Periods]

International Financial Environment- The Importance, Rewards & Risk of International Finance- Framework Overview of International Economic Institutions -Goals of MNC- International Business Methods – Exposure to International Risk- International Monetary System.

Unit II: [12 Periods]

International Financial Market Rate Movements-Creation of Euro – Euro Currency Market – European Monetary System – Basic Concept of International Monetary Market – International Money Market Instruments – International Flow of Funds- Balance of Payments (BOP)- Factors Affecting International Trade and Capital Flows, BOP, Equilibrium & Disequilibrium.

Unit III: [12 Periods]

International Investment Decisions- International Investment Decisions - Foreign Direct Investment- International Portfolio Investment, International Capital Budgeting- Evaluation and Management of Political Risk- Foreign Exchange Market- Difference Between Fixed and Floating Rate – Exchange Spot, Forward, Futures Options and Swaps- Arbitrage and Speculation in Foreign Exchange Market.

Unit IV: [12 Periods]

Forex Management Origin and Concept of Foreign Exchange –Word Bank Exchange Rate Mechanism – Factors Influence Exchange Rate – Purchasing Power Parity – Real Interest Parity – Parities Conditions and Managerial Implication – Time Sources Forecasting Model – International Fisher’s Effect.

Unit V: [12 Periods]

Foreign Exchange Exposure- Managing Transaction- Transaction and Operating Exposure Techniques for Covering the Foreign Exchange Risk-Internal and External Techniques of Risk- International Financial Market Instruments-International Equities- ADR and GDR- Foreign Bond and Euro –Bond- Short Term andMedium-Term Instruments.

Textbook:

1. Buckley Adrian Multinational finance – PHI, New Delhi

Reference:

1. Shapiro A C, Multinational financial management – PHI, New Delhi
2. Levi D, Maurice, International finance – Routledge

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	L	L	H	L	H	L	L
CO2	L	L	H	H	L	H	L	H	H
CO3	M	M	M	M	H	M	H	M	M
CO4	H	H	H	M	L	M	L	H	M
CO5	H	L	M	H	H	H	H	M	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE02	Advertisement and Sales Promotion	4	5	0	0	Theory

Introduction:

Enable the students to acquire knowledge of sales promotional measures. On successful completion of this course, the students should have understood Advertising, Ad media, Ad-agencies, Sales force management and Promotional strategies

Course Outcome:

CO1	:	To know the use of advertising and sales promotion as a marketing tool.
CO2	:	To describe advertising and sales promotional appeals.
CO3	:	To understand the selection of media.
CO4	:	To know the means of testing effectiveness of advertising and sales promotion.
CO5	:	To understand the different types of sales promotion

Unit I: [12 Periods]

Meaning of Advertising – Evolution of Advertising – Development of Advertising in India – Functions of Advertising – Classification of Advertising -Economic aspects of advertising.

Unit II: [12 Periods]

Advertising process – an overview, Setting advertising objectives and advertising budget. Creative Aspects of Advertising: Advertising appeals, copy writing, headlines, illustration, message, copy types; Campaign planning. Advertising Media: Different types of media; Media planning and scheduling

Unit III: [12 Periods]

Impact of Advertising: Advertising Agency roles, relationship with clients, advertising department; Measuring advertising effectiveness; Legal and ethical aspects of advertising. Social implications of advertising.

Unit IV: [12 Periods]

Sales Promotion: Meaning, nature, and functions; Relationship between sales promotion and

advertising, future of sales promotion Limitation of sales promotion; Types of sales promotion schemes; Consumer and trade, sales promotion.

Unit V:

[12 Periods]

Sales Promotion Schemes: Sampling; Coupon; Price off; Premium plan; consumer contests and sweepstakes; POP displays; Demonstration; Trade fairs and exhibitions; Sales promotion techniques and sales force motivation and techniques.

Text Book:

1. Advertising & Sales Promotion, PankhuriBhagat, SahityaBhawan Publishers & Distributors Pvt. Ltd. (2005)

Reference Book:

1. ADVERTISING AND PROMOTION by BELCH, Tata Mcgraw Hill Education Private Limited
2. Fundamentals of Advertising, Neeru Kapoor, Pinnacle Learning. (2017)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L				L	M			H
CO2	H	L	H	L			H		L
CO3	L		L	M	L	L	H	L	
CO4		L	L					H	L
CO5		L		H		H	L		

Subject Code Subject Title Credit Lecture Tutorial Practical Type

19BCCE03 Financial Markets and Institutions 4 5 0 0 Theory

Introduction:

To acquire knowledge and understanding of the role of financial management, risk and the operation of capital markets, institutions and regulators in a market led economy.

Course Outcome:

CO1	:	Apply different company valuation techniques to determine the prices.
CO2	:	Describe the characteristics of different types of debt securities.
CO3	:	Describe different theories of how interest rates are determined and explain the relationship between the terms of maturity.
CO4	:	Understand the mechanics and conventions of the foreign exchange market.
CO5	:	Describe the types of securities that company can use to raise the equity capital.

Unit I:

[12 Periods]

Introduction - Overview of financial markets & securities - Role of financial institutions - depository and non-depository institutions - consolidation & competition among financial institutions - financial conglomerates. Overview of the Indian financial system including financial sector reforms.

Unit II:

[12 Periods]

Interest Rate - Loan able Funds Theory - economic forces affecting interest rates - factors affecting yield differentials of debt instruments - Term structure of interest rates: Pure Expectations Theory - Liquidity Premium Theory - Segmented Markets Theory & Preferred Habitat Theory - Yield Curve.

Unit III:

[12 Periods]

Financial Markets - Money markets – organization - economic role - instruments & regulation - Capital Markets - Primary - Secondary markets and their organization - Security market regulation and stability - Role of SEBI.

Unit IV:

[12 Periods]

Financial Services and Non-Depository Institutions - Various fund based and fee based financial

services - Leasing, Factoring - Forfeiting - Merchant Banking - Credit rating, Custodial services - Mutual Funds - Types of mutual funds schemes – ETFs - Hedge funds - Venture capital funds - Private equity funds and regulation.

Unit V:

[12 Periods]

Financial Inclusion - Extent of exclusion - Financial inclusion initiatives including SHG - Bank linkage Model - Micro finance - Emerging issues and regulation.

Textbook:

1. Kohn Meir, *Financial Institutions and Markets*, Oxford University Press -2013

Reference Book

1. Madura Jeff, *Financial Markets and Institutions*, South Western Cengage Learning – 2014
2. *Financial Markets and Institutions* 9th Edition Mishkin Test Bank

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L				L	M			H
CO2	H	L	H	L			H		L
CO3	L		L	M	L	L	H	L	
CO4		L	L					H	L
CO5		L		H		H	L		

Subject Code Subject Title Credit Lecture Tutorial Practical Type

19BCCE04 Human Resource 4 5 0 0 Theory
Management

Introduction:

To enable the students to acquire knowledge of Human Resource Management. On successful completion of this course, the students should Have understood functions of HRM, Human Resource Planning, Recruitment and Selection, Performance Appraisal, Training and Development etc.,

Course Outcome:

CO1	:	Acquired knowledge on HRM, its environment, methods of selection, and Interview techniques.
CO2	:	Gained knowledge on training and career development
CO3	:	Students learnt about remuneration and welfare measures.
CO4	:	Gained facts about labour relation and Industrial disputes
CO5	:	Students learnt about Human resource audit, nature and approaches

Unit I: [12 Periods]

Human Resource Management - meaning, nature, scope and objective – Functions of HR Department - The Role of Human Resource Manager - Organization of HR department – Human Resource Policies and Procedures – Principles of HRM – HRM activities

Unit II: [12 Periods]

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

Unit III: [12 Periods]

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good Human relations – Punishment.

Unit IV: [12 Periods]

Wages and Salary Administration - Incentive System - Labour Welfare and Social Security - Safety, Health and Security - Retirement Benefits To Employees.

Unit V: [12 Periods]

Industrial Relations - Trade Unionism - Grievance Handling – Collective Bargaining and Worker's Participation in Management.

Textbook:

1. V.S.P .Rao, “Human Resources of Management”, Sultan Chand Publishing, Revised Edition, 2016.

Reference:

1. Tripathy, “Personnel Management and Industrial Relations”, 21st Edition, 2013.
2. R. Wayne Mondy, “Human Resource Management”, Pearson Publications, 10th Edition 2011.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	H	M	H	H	H		H
CO2	H	H	M		H	H	H	H	H
CO3	H	H	H	H	H		H		H
CO4	H	H	H	H	M	H	H	M	H
CO5	H	H	H	M	H	M	H		H

Subject Code Subject Title Credit Lecture Tutorial Practical Type

19BCCE05 **Strategic** **4** **0** **2** **6** **Theory**
Management

Introduction:

In the field of management, strategic management involves the formulation and implementation of the major goals and initiatives taken by an organization's top management on behalf of owners, based on consideration of resources and an assessment of the internal and external environments in which the organization operates.

Course Outcome:

CO1	:	Allocate resources to align with goals. Setting strategic priorities naturally filters budget and manpower
CO2	:	Increase efficiency of the financial objective could be to increase resources
CO3	:	To analysis an organization's resources in order to achieve its goals
CO4	:	To enlarge policies and plans to achieve those allocating resources to implement the plans.
CO5	:	To achieve the action goals in the competitive environment.

Unit I: **[12 Periods]**

Introduction- Fundamentals of Strategy- Conceptual Evolution of Strategy- Scope and Importance of Strategies-Purpose of Business- Difference between Goals and Objectives of Business- Core Competencies of Business

Unit II: **[12 Periods]**

Strategic Management-Need- scope- features and importance of strategic management-Role of Strategists in Decision Making-Types of Strategies, Limitations of Strategic Management

Unit III: **[12 Periods]**

Strategy Formulation- Process in Strategy Formulation-Strategy Implementation and its Stages- Reasons for Strategy Failure and Methods to Overcome- Strategy Leadership and Strategy Implementation- Strategic Business Units (SBUs)

Unit IV: **[12 Periods]**

Introduction- Business Plan and Business Venture-Business Investment Strategies-Impact of Ethical

Conduct, Corporate Social Responsibilities (CSR)

Unit V:

[12 Periods]

Strategic- Culture and its Significance, Organizational Development and Change-Change Management- Leadership Styles and its Roles- Strategic management in a new globalized economy

Textbook:

1. Strategic Management 4th Edition, Kindle Edition, by AzharKazmi -2017

Reference:

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability by Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman.
2. Strategic Management: Formulation, Implementation, and Control by John A Pearce and Richard Braden Robinson

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L	L	L	L		L			L
CO2	L	H	H	L	H	H	L	H	H
CO3	H	H	H	H	L	H	L	L	H
CO4	H	L	L	H	H	L			L
CO5	L	L	L	L	H	L	H	L	L

Subject Code Subject Title Credit Lecture Tutorial Practical Type

19BCCE06 Management 4 5 0 0 Theory
Information System

Introduction:

To a programmer it is nothing but file structures and file processing. However, it involves much more complexity. The three components of MIS provide a more complete and focused definition, where System suggests integration and holistic view, Information stands for processed data, and Management is the ultimate user, the decision makers.

Course Outcome:

CO1	:	Understand the leadership role of Management Information Systems in achieving business competitive advantage through informed decision making.
CO2	:	Analyse and synthesize business information and systems to facilitate evaluation of strategic alternatives.
CO3	:	Effectively communicate strategic alternatives to facilitate decision making.
CO4	:	Identify the major management challenges to building and using information systems in organizations.
CO5	:	Identify managerial risks related to information system organization processing and utilizing.

Unit I: [12 Periods]

An Overview of Management Information Systems (MIS): Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

Unit II: [12 Periods]

Foundation of Information Systems: Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

Unit III: [12 Periods]

Concept of Planning & Control: Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization. IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

Unit IV: [12 Periods]

Business Applications of Information Technology: Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

Unit V:

[12 Periods]

Advanced Concepts in Information Systems: Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

Textbook:

1. Management Information System: CVS. Murthy, HPH.

Reference:

1. Management Information System: Gordon B.Davis& Margrethe H.Olson, TMH.

2. Information System for Modern Management: Murdick, PHI.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	H	H	L	H	H	H	H	
CO2			L	L	L		H	H	L
CO3	H	H	L		L	H			L
CO4	H	L	L	H	L		L	L	H
CO5	L	L	L		L	L	L		H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE07	Enterprise Resource Planning	4	6	0	0	Theory

Introduction:

This subject covers in details about Enterprise Resource Planning; It includes benefits, Modules, and processing of integration, Various Technologies.

Course Outcome:

CO1	:	Understand the basic concepts of ERP and how its derived and Developed from various resources
CO2	:	Easily accessing with the help of knowing the benefits of Enterprise Resource planning.
CO3	:	Inscribe the various Modules processing in the ERP
CO4	:	Exercise the Evaluation of ERP and accessing the ERP related Technologies.
CO5	:	Exercise the other related Technologies of ERP.

Unit I:

[12 Periods]

Evolution of ERP- Overview of ERP - What is ERP? - The Ideal ERP System - Implementation of an ERP System - Reasons for Growth of ERP - Benefits of ERP - Failure of ERP Implementation - Integrated Data Model - Integrated Management Information - Business Modeling.

Unit II:

[12 Periods]

Benefits of ERP - Reduction in Cycle Time - Reduction of Lead Time - Reduction in Cost - Improved Resource Utilization Improved Supplier Performance - Increased Flexibility - Improved Information Accuracy and Decision-making Capabilities - Better Customer Satisfaction - On-time Shipment.

Unit III:

[12 Periods]

Modules of ERP - Functional Modules of ERP Software - Manufacturing and Logistics Modules - Finance Module – Controlling -Plant Maintenance- Quality Management - Production Planning and Material Management - Inventory Management and Warehouse Management - Production Planning.

Unit IV:

[12 Periods]

Evaluation of ERP- Variation of Modules – Advantage of ERP – An Overview of Enterprise - ERP and Related Technologies.

Unit V:

[12 Periods]

ERP Market- other related technologies of ERP - E-procurement - E-Logistics - Internet Auctions - E-markets - Electronic business process optimization - Business objects in SCM -E commerce.

Textbook:

1. “Concepts in Enterprise Resource Planning” Third Edition Author - Ellen F. Monk University of Delaware Bret J. Wagner Western Michigan University.

<http://chettinadtech.ac.in/storage/14-08-28/14-08-28-10-50-00-2827-anuprathibha.pdf>

Reference:

1. Enterprise Resource Planning

http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE_PLANNING.pdf

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	-	M	H	L	H	M	-	-
CO2	L	-	H	-	L	H	L	L	L
CO3	M	-	-	L	L	L	-	M	M
CO4	-	M	L	-	M	L	-	-	-
CO5	-	L	-	M	H	M	H	-	-

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE08	Cyber Law	4	5	0	0	Theory

Introduction:

Cyber law is the part of the overall legal system that deals with the internet, cyberspace and their respective legal issues. Cyber law covers a fairly broad area, encompassing several subtopics including freedom of expression, access to and usage of the internet, and online privacy.

Course Outcome:

CO1	:	To know the basic concepts which lead to the formation and execution of electronic contracts
CO2	:	To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.
CO3	:	To growing awareness on privacy is another upcoming trend
CO4	:	To improve cyber security professionals' skills and citizen sensitization and awareness
CO5	:	To Know the Information Technology and Electronic Governance

Unit I:

[12 Periods]

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce- cyber law in E-Commerce-Contract Aspects.

Unit II:

[12 Periods]

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.

Unit III:

[12 Periods]

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act 1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860

Unit IV:

[12 Periods]

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism Electronic Data Interchange Scenario in India

Unit V:

[12 Periods]

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-
Electronic Governance-Digital Signature Certificates.

Textbook:

1. The Indian Cyber Law : Suresh Viswanathan, Bharat Law House, New Delhi

Reference:

1. Investigating Cyber Law and Cyber Ethics: Issues, Impacts and Practices” by Alfreda Dudley and James Braman
2. “Cyber Law: A Legal Arsenal for Online Business” by Brett Trou

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	L	L	M		M		M	H
CO2	L		L		L	L	M	H	
CO3		L		M		M			H
CO4	L	L			L		M		H
CO5	L		M		M	M		H	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCSAFC	ENVIRONMENTAL STUDIES	2	2	0	0	FC

Unit I: [12 Periods]

A Multidisciplinary Subject – Natural Resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

Unit II: [12 Periods]

Ecosystem – Concepts of Ecosystem – Characteristics – Food Chains – Food Web – Ecological Pyramids – Energy Flow in an Ecosystem – Nutrient Cycling – Primary Production – Ecosystem Regulation – Ecological Succession – Major Ecosystem Types.

Unit III: [12 Periods]

Biodiversity and its Conservation – Diversity – Biogeographically Classification of India – Value of Biodiversity – Global Biodiversity – Biodiversity: National, Regional or Local – Hot Spots of Bio Diversity – Threats to Biodiversity – Loss of Habitat – Poaching – Man-wildlife Conflicts – Endangered Species of India – Endemic Species of India – Conservation of Biodiversity.

Unit IV: [12 Periods]

Environmental Pollution – Air pollution – Noise Pollution – Water Pollution – Thermal Pollution – Marine Pollution – Soil Pollution – Nuclear Hazards – Solid Waste Management – Role of an Individual in Prevention of Pollution – disaster Management.

Unit V: [12 Periods]

Social Issues and the Environment – From unsustainable to sustainable development – Urban problems related to energy – Water Conservation – Rainwater Harvesting – Watershed Management – Resettlement and Rehabilitation Issues – Environmental Ethics – Climate change – Global Warming – Acid Rain – Ozone Layer Depletion – Environmental Legislation.

Textbook:

1. Perspectives in Environmental Studies – Aubha Kaushik, C. P. Kaushik, New Age International Publishers, Second Edition, 2004.

Reference:

1. Basics of Environmental Science – Michael Allaby, Routledge – London, 2nd Edition, 1996.
2. Principles of Environmental Science and Technology – K. Saravanan, S. Ramachandran and R. Baskar, New Age International Publishers, 2005.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMAFC	WOMEN STUDIES	2	2	0	0	FC

Unit I: [12 Periods]

Laws, Legal Systems and Change

Definition - Constitutional law, CEDAW and International Human Rights – Laws and Norms – Laws and Social Context – Constitutional and Legal Framework.

Unit II: [12 Periods]

Politics of land and gender in India

Introduction – Faces of Poverty – Land as Productive Resources – Locating Identities – Women’s Claims to Land – Right to Property - Case Studies.

Unit III: [12 Periods]

Women’s Rights: Access to Justice

Introduction – Criminal Law – Crime Against Women – Domestic Violence – Dowry Related Harassment and Dowry Deaths – Molestation – Sexual Abuse and Rape – Loopholes in Practice – Law Enforcement Agency.

Unit IV: [12 Periods]

Women’s Rights

Violence Against Women – Domestic Violence - The Protection of Women from Domestic Violence Act, 2005 - The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961

Unit V: [12 Periods]

Special Women Welfare Laws

Sexual Harassment at Work Places – Rape and Indecent Representation – The Indecent Representation (Prohibition) Act, 1986 - Immoral Trafficking – The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers.

Textbook:

1. Nitya Rao “Good Women do not Inherit Land” Social Science Press and Orient Blackswan 2008

Reference:

1. International Solidarity Network “Knowing Our Rights” An imprint of Kali for Women 2006

2. P.D.Kaushik “Women Rights” Bookwell Publication 2007

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCAFC	CONSTITUTION OF INDIA	2	2	0	0	FC

Unit I: [12 Periods]

Making of Constitution - Constituent Assembly - Dr.RajendraPrasath - Dr. B. R.Ambedkar - Salient features - Fundamental Rights

Unit II: [12 Periods]

Union Executive - President of India - Vice-President - Prime Minister - Cabinet - Functions

Unit III: [12 Periods]

Union Legislature - Rajiya Sabha - Lok Sabha - Functions and Powers

Unit IV: [12 Periods]

Union Judiciary - Supreme Court - Functions - Rule of law

Unit V: [12 Periods]

State - Executive - Legislature - Judiciary

Textbook:

1. Agharwal.R.C. - National Moment and Constitutional Development – New Delhi, 1977

Reference:

1. Chapra B.R., Constitution of India, New Delhi, 1970
- 2.Rao B.V., Modern Indian Constitution, Hyderabad, 1975

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPYAFC	HUMAN RIGHTS	2	2	0	0	FC

Unit I: [12 Periods]

Concept of Human Values, Value Education Towards Personal Development - Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education. Personal Development: Self-analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbors, co-workers. Character Formation towards Positive Personality: Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision

Unit II: [12 Periods]

Value Education towards National and Global Development - National and International Values: Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self-control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.

Unit III: [12 Periods]

Impact of Global Development on Ethics and Values - Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

Unit IV: [12 Periods]

Introduction – Law – Functioning of Court – Hierarchy of Courts – seeking Justice – Dragged into the Net – Help thy Neighbor – You snooze, You Lose - Crime & Punishment – Introduction to Criminal Law – Encounter with Criminal Law – Limitation and other restrictions for prosecution – Major offences and punishments - Guardianship and Minority – Civil Marriage – Compulsory Registration of Marriages – Relief through Family Court – Writing a Will.

Unit V: [12 Periods]

Protection of Women under Civil Law – Protection of Women under Criminal law – Protection of Child under Civil and Criminal Law - Protection of Workmen - Consumer Protection – Consumer friendly forums – Defective and Hazardous Good – Deficiency in Service – Unfair and Restrictive trade practices –

*Rathinam College of Arts & Science (Autonomous), Coimbatore-21.
Admitted in B. Com (CA) from the academic year 2019 Onwards Regulations 2019*

Quality of Goods – Right to Information Act – Cyber Crimes – E- Commerce.

Textbook:

1. Value Education – Human Rights – Learning Material, Bharathiar University, 2009.

Reference:

1. Introduction to Human Rights and Duties - Dr.T. S.N.Sastry, University of Pune, 2011
2. Human Rights Education for Beginners - KWIRC, NHRC, 2005.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BTAAFC	YOGA	2	2	0	0	FC

Unit I: [12 Periods]

Yoga and Physical Health

- 1.1. Physical Structure - Three bodies - Five limitations
- 1.2. Simplified Physical Exercises - Hand Exercises - Leg Exercises – Breathing Exercises - Eye Exercises – Kapalapathi
- 1.3. Maharasanas 1-2 - Massages - Acu-puncture – Relaxation
- 1.4. Yogasanas - Padmasana- Vajrasanas - Chakrasanas . (Side)- Viruchasanas- Yoga muthra- Patchimothasanas – Ustrasanas - Vakkarasanas - Salabasanas

Unit II: [12 Periods]

Art of Nurturing the life force and Mind

- 2.1. Maintaining the youthfulness - Postponing the ageing process
- 2.2. Sex and Spirituality - Significance of sexual vital fluid - Married life - Chastity
- 2.3. Ten stages of Mind
- 2.4. Mental frequency - Methods for concentration

Unit III: [12 Periods]

Sublimation

- 3.1. Purpose and Philosophy of life
- 3.2. Introspection - Analysis of Thought
- 3.3. Moralization of Desires
- 3.4. Neutralization of Anger

Unit IV: [12 Periods]

Human Resources Development

- 4.1. Eradication of worries
- 4.2. Benefits of Blessings
- 4.3. Greatness of Friendship
- 4.4. Individual Peace and World Peace

Unit V: [12 Periods]

Law of Nature

- 5.1. Unified force- Cause and Effect system

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5.2. Purity of Thought and Deed and Genetic Centre

5.3. Love and Compassion

5.4. Cultural Education - Fivefold Culture

Approved in the BOS Meeting held on 08-04-2019

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BENAFC	Communicate English	2	2	0	0	FC

Unit I: [12 Periods]

Vocabulary building - Puzzle

Unit II: [12 Periods]

Common error in English - Role Play

Unit III: [12 Periods]

Advertising - Newspaper Reading

Unit IV: [12 Periods]

Write the missing Verbs - Question Framing

Unit V: [12 Periods]

Description - Letter writing

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BMAAFC	Quantitative Aptitude	2	2	0	0	FC

Unit I: [12 Periods]

Introduction: Competitive Exams – Types- Eligibility and Criteria - Public and Private sectors.

Unit II: [12 Periods]

Number Series – Simplifications – Average – Percentage - Profit and Loss - Partnership

Unit III: [12 Periods]

Time and Work - Time and Distance - Permutations and Combinations - Probability

Unit IV: [12 Periods]

Problems on Ages - Coding and Decoding - Blood Relation

Unit V: [12 Periods]

Direction Sense test - Sitting Arrangements - Syllogism

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
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19BGE11F	PART I French	3	6	1	0	Theory
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Prescribed Text: **LATITUDES I**

Unit I - IV

Authors: RégineMérieux

Yves Loiseau

Available at: Goyal Publishers Pvt Ltd 86,

University Block Jawahar Nagar (Kamla Nagar)

New Delhi – 110007

Tel : 011 – 23852986 / 9650597000

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
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Approved in the BOS Meeting held on 08-04-2019

19BGE11H PART I Hindi 3 6 1 0 Theory
(Prose, Non-detailed, Grammar & Translation, Comprehension)

Unit I:

PROSE: NUTHAN GADYA SANGRAH

Editor : Jayaprakash

(Prescribed Lessons – only 6)

Lesson 1 – Bharathiya Sanskurthi

Lesson 3 – Razia

Lesson 4 – Makreal

Lesson 5 – Bahtha Pani Nirmala.

Lesson 6 – Rashtrapitha Mahathma Gandhi

Lesson 9 – Ninda Ras.

Publisher: Sumitra Prakashan Sumitravas,
16/4, Hastings Road,
Allahabad – 211 001.

Unit II:

NON-DETAILED TEXT: KAHANI KUNJ

Editor: Dr. V.P. Amithab.

(Stories 1-6 only)

Publisher: Govind Prakashan Sadhar Bagaar,
Mathura,
Uttar Pradesh – 281 001.

Unit III:

GRAMMAR: SHABDHA VICHAR ONLY

(NOUN, PRONOUN, ADJECTIVE, VERB, TENSE, CASE ENDINGS)

Theoretical & Applied.

Book for Reference: Vyakaran Pradeep by Ramdev

Publisher: Hindi Bhavan, 36,

Tagore Town Allahabad – 211 002.

Unit IV:

TRANSLATION: English – Hindi only.

ANUVADH ABHYAS – III

(1-15 lessons only)

Publisher: DAKSHIN BHARAT HINDI PRACHAR SABHA
CHENNAI – 17.

Unit V:

COMPREHENSION: 1 Passage from ANUVADH ABHYAS – III (16-30)

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**DAKSHIN BHARATH HINDI PRACHAR
SABHA CHENNAI-17.**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
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Approved in the BOS Meeting held on 08-04-2019

19BGE11M PART I Malayalam 3 6 1 0 Theory
(Paper I Prose, Composition & Translation)

Unit I: [12 Periods]

Novel

Unit II: [12 Periods]

Novel

Unit III: [12 Periods]

Short story

Unit IV: [12 Periods]

Short story

Unit V: [12 Periods]

Composition & Translation

Textbook:

1. Unit I & II PathummayudeAadu - Vaikam Muhammed Basheerr
(D.C.Books, Kottayam, Kerala)
2. Unit III & IV EntePriyappetaKadhakal – Akbar Kakkattil)
(D.C. Books, Kottayam, Kerala)
3. Unit V Expansion of ideas, General Eassay and Translation.

(A simple passage from English about 100 works to Malayalam)

Text book:

- 1.Malayala Novel SahithyaCharitram-K.M.Tharakan (N.B.S.Kottayam)

Reference book:

1. CherukathaInnale Innu-M.Achuyuthan (D.C Books, Kottayam)
- 2.Sahithya CharitramPrasthanangalilude- Dr.K.M George, (D.C.Books Kottayam)

Subject Code Subject Title Credit Lecture Tutorial Practical Type

19BGE11A PART I Arabic 3 6 1 0 Theory

Unit I:

PAPER-I: PROSE AND GRAMMAR-I

Unit II:

(Lessons: Al-Jumlah Al-Mufeedha, Ajza Al-Jumlah, Al-Fi'l al-Madhi, Al-Fi'l-al-Mudhari', Fi'l al-Amr, Al-Fa'il, Al-Maf'uool, Al-MubthdhaWal- Khabar)

Textbook:

1. Duroos Al-Lugha Al-Arabiyya Part-I (Lesson 1 to 12)

By Dr. V. Abdur Rahim, IFT, Perambur, Chennai-12.

2. An-Nahwu Al-Wadeh Part-I (Al-Ibtidaiyyah - Selected Lessons) By Ali Alijarim and Mustafa

Ameen, Al-Huda Book Stall, Calicut, Kerala

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11U	PART I Urdu	3	6	1	0	Theory

(PROSE, GRAMMER & TRANSLATION)

Unit I:

[12 Periods]

Prose:

The following lessons only

1. SAIR PAHLAY DARWESH KI - Meer Amman Dehalvi
2. UMEED KI KHUSHI – Sir Syed
3. MIRZA GHALIB KE AKHLAQ WA ADAT – Moulana hali
4. ZUBAIDA KHATOON – Abdul Haleem Sharar
5. NOOR JHAN – Mohamed Hussain Azad
6. MARHOOM DI YAAD MEIN – PATRAS BUKHARI
7. SIR SYED MARHOOM AUR URDU LITERATURE – Shibi
8. KHAJA MOHINUDEEN SHITHI- Shabaz Hussain

Unit II:

[12 Periods]

Grammar:

1. ISM AUR USKI KHISMEIN
2. ZAMEER AUR USKI KHISMIEN
3. SIFAT AUR USKI KHIMEIN
4. FE'L AUR USKI KHIMEIN
5. LAWAZIM-E-ISM
6. ALAMAT-E-FAEL "NAY" AUR ALAMAT-E-MAFO'OL "KO" KE QUAIDE BOOK FOR REFERENCE Urdu Grammar by Yaqoob Aslam

Unit III:

[12 Periods]

TRANSLATION: A GENERAL PASSAGE FOR TRANSLATION FROM ENGLISH TO URDU

*Rathinam College of Arts & Science (Autonomous), Coimbatore-21.
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Textbook:

Faizan-e-Adab- Edited by Dr.K.Habeeb Ahmed

[Published by Ansaar Educational & Welfare Society,
Melvisharam- Contact No.9994965700,9443818785]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
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Approved in the BOS Meeting held on 08-04-2019

19BPS11E General English I 6 6 0 0 core

Course Outcome:

CO1	:	To know the types of communication and know the body language.
CO2	:	To develop the oral communication.
CO3	:	To excel in written form.
CO4	:	To know about the Summary, paraphrasing and paragraph preparation.
CO5	:	To know about the Etiquette and Manners.

Unit I:

[12 Periods]

- Communication and its Types
 - Verbal and Non Verbal
 - Barriers of communication
 - Process of Communication
- Communication through Body Language
 - Eye Contact
 - Body Posture
 - Distance Contact
 - Facial Expression
 - Gestures
 - Vocal Tone
- Communication through Technology
 - Telephonic Etiquette
 - Email Etiquette
 - SMS Language

Unit II:

[12 Periods]

- Oral Communication
 - Public Speaking
 - Presentation Skills
 - Group Discussion
 - Interview Techniques
 - Public Speech
 - Dialogue Writing

Unit III:

[12 Periods]

- Written Communication
 - Report Writing
 - Notemaking

- Précis Writing
- Letter Writing
- Documenting

Unit IV:

[12 Periods]

- **Reading and Understanding**
 - Close reading
 - Comprehension
 - Summary paraphrasing
 - Analysis and interpretation
 - Translation
 - Literary/ knowledge texts

Unit V:

[12 Periods]

- **Etiquette and Manners**
 - Table Etiquette
 - Workplace Etiquette
 - Social Etiquette
 - Dress Etiquette
 - Toilet Etiquette

Textbook:

1. Dr. M. Richard Robert Raa. (2015). Developing Communication Skills . Laxmi Publications (P) Ltd. New Delhi.

Reference:

1. Meenakshi Raman & Sangeetha Sharma, Technical Communication, Oxford University Press, (2015).
2. Krishna Mohan, Developing Communication Skills, Macmillan, (2009).

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	L	H	L	H	H	L	H
CO2	L	H	L	L	H	H	H	H	L
CO3	H	H	H	H	L	L	H	L	H
CO4	L	L	H	H	H	H	L	L	L

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CO5	H	H	L	H	H	L	H	L	H
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Subject Code Subject Title Credit Lecture Tutorial Practical Type

Approved in the BOS Meeting held on 08-04-2019

17BCC22E English for commerce 6 3 0 0 core

Introduction:

The aim of the course is to enhance the level of thinking of the students to such a degree that they can develop their communicative skills, soft skills relating to Commerce and industry.

Course Outcome:

CO1	:	Gain an introductory knowledge of the some of the issues explored in influential works of English language tradition.
CO2	:	Graduates gain knowledge about concept of business and how to write business letters and word expansion of banking terms.
CO3	:	Practice listening process of capital budgeting and audio files on capital budgeting.
CO4	:	Practice writing and listening process of word formation and word expansion of marketing techniques.
CO5	:	Gain an introductory knowledge of some of the issues explored influential works of the HRM.

Unit I: [12 Periods]

Listening - Introduction to Commerce - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks - Listening to audio files & answering questions – Speaking - Speaking about Commerce, Accounting Concepts - Article/Speech and Writing summary related to Accounting. Writing - Free writing on any given topic (commerce) - Sentence completion vocabulary - Word formation - Word expansion (Banking Terms / Business Terms).

Unit II: [12 Periods]

Writing - Introduction to Concepts of Business, Trade, Industry and Commerce - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on Entrepreneur - Listening to audio files on Entrepreneur – speaking - Speaking about Forms of Business Organization - Article/Speech and Writing summary related to Partnership. Writing - Expository /Free writing on any given topic on Formation of a company - Sentence completion vocabulary -word formation - word expansion (banking terms / business terms). Reading - Organizing / Features / Types of Companies - Picture based activities

Unit III: [12 Periods]

Listening - Introduction to Capital Budgeting - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on Capital Budgeting - Listening to audio files on Capital Budgeting – Speaking - Giving impromptu talks on Capital Budgeting - Speaking about Capital Budgeting and different types of Lease - Article/Speech and Writing summary related to Lease. Writing - expository /free writing on any given topic on capital budgeting - word formation - sentence completion vocabulary - word expansion (root words / etymology - related peripherals). Reading - Skimming and scanning information on Capital Budgeting - Picture based activities.

Unit IV:

[12 Periods]

Listening - Introduction to Marketing - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on Marketing - Listening to audio files on Marketing – speaking - giving impromptu talks on marketing - speaking about marketing and different types of marketing - article/speech and writing summary related to marketing. Writing - expository /free writing on any given topic on marketing - sentence completion vocabulary - word formation - word expansion (root words / etymology - related marketing). Reading - Skimming and scanning information on Marketing - Picture based activities.

Unit V:

[12 Periods]

Listening - Introduction to HRM - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on HRM - Listening to audio files on HRM – speaking - Speaking - Giving impromptu talks on HRM - Speaking about HRM - Article/Speech and Writing summary related to HRM. Writing - Expository /Free writing on any given topic on HRM - Sentence completion vocabulary - Word formation - Word expansion (root words / etymology - related HRM reading - Skimming and scanning information on HRM - Picture based activities.

Textbook:

1. Department of English, Anna University. Mindscapes: English for Technologists and Engineers. Orient Blackswan, Chennai.2012

Reference:

1. Raman, Meenakshi & Sangeetha Sharma. Technical Communication: Principles and Practice. Oxford University Press, New Delhi. 2011
2. Regional Institute of English. English for Engineers. Cambridge University Press, New Delhi.2006

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	L	H	L	H	H	L	H
CO2	L	H	L	L	H	H	H	H	L
CO3	H	H	H	H	L	L	H	L	H
CO4	L	L	H	H	H	H	L	L	L
CO5	H	H	L	H	H	L	H	L	H

Value Added Course

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC1VA	Intellectual Property Rights	3	2	0	0	Theory

Introduction:

To introduce fundamental aspects of Intellectual property Rights to students who are going to play a major role in development and management of innovative projects in industries. To aware about current trends in IPR and Govt. steps in fostering IPR.

Unit I: [12 Periods]

Introduction to Intellectual Property: Introduction-Types of Intellectual Property-International Organizations- Agencies and Treaties.

Unit II: [12 Periods]

Trade Marks: Purpose and Function of Trademarks, Acquisition of Trade Mark Rights.

Unit III: [12 Periods]

Law of Copy Rights: Fundamental of copy right law, originality of material, copy right ownership issues, international copy right law.

Unit IV: [12 Periods]

Law of Patents: Foundation of patent law, patent searching process, ownership rights and transfer

Unit V: [12 Periods]

Trade Secrets: Trade secrets law-New development of intellectual property.

Textbook:

1. Nithyananda, K V. (2019). *Intellectual Property Rights: Protection and Management*. India, IN: Cengage Learning India Private Limited.

Reference:

1. KHUSHDEEP DHARNI and NEERAJ PANDEY, *Intellectual Property Rights*

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS2VA	Budgeting	3	2	0	0	Theory

Introduction:

Budgeting is creating a plan to spend your money. Good **budgeting** is spending less than you are earning as you plan for your financial goals. **Budgeting** is the process of creating a plan to spend and invest your hard earned money wisely to meet your personal and financial goals in life.

Unit I: [12 Periods]

Nature & purpose of budgeting-Budget Concept

Unit II: [12 Periods]

Budgetary Control System : Advantages and limitation

Unit III: [12 Periods]

Monitoring of various types of budgets

Unit IV: [12 Periods]

Production – sales- cash budgets

Unit V: [12 Periods]

Fixed and Flexible budgets.

Textbook:

1.T. S. Reddy & Murthy Margham publications

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS3VA	MSME	3	2	0	0	Theory

Introduction:

Micro, small and medium Enterprises (MSME) sector has emerged as a highly vibrant and dynamic sector of the Indian economy over the last five decades. MSMEs not only play crucial role in providing large employment opportunities at comparatively lower capital cost than large industries but also help industrialization of rural and backward areas, thereby, reducing regional imbalances, assuring more equitable distribution of national income and wealth. MSMEs are complementary to large industries as ancillary units and this sector contributes enormously to the socioeconomics development of the country.

Unit I: [12 Periods]

Setting up MSME : Evolution ,definition of SMEs, characteristics, advantages of MSME& its roll

Unit II: [12 Periods]

Significance in economic development, Roll in Economic development. Needs of SMEs.

Unit III: [12 Periods]

Forms of Organization; Proprietary, Partnership, HUFs, LLP, Company etc.,

Unit IV: [12 Periods]

Establishing SMEs: Environmental Scanning, Market Assessment, Technology.

Unit V: [12 Periods]

Organizational Structures-Rules & Regulations – gender and Entrepreneurial development.

Textbook:

1. MSME in India-IIBF-taxman publication

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS4VA	Marketing Strategies	3	2	0	0	Theory

Introduction:

The starting point for this plan is the setting of marketing objectives. Marketing objectives are the specific targets for marketing set by the business to achieve their corporate objectives.

Unit I: [12 Periods]

Concept, nature, scope, and Important of marketing; Marketing concepts and its evolution; Marketing mix

Unit II: [12 Periods]

Management by Objectives (MBO), Decision Making - Planning.

Unit III: [12 Periods]

Communication Process; Promotion mix - advertising, personalselling, sales promotion

Unit IV: [12 Periods]

Nature & Scope: concepts of service, important, Goods & Services marketing

Unit V: [12 Periods]

Branding, Need for Branding, Brand & related concepts: Brand Equity, Brand Life Cycle.

Textbook:

1. Marketing concepts, Gupta, K. Jain

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	IDL –Financial Accounting	4	4	0	0	CORE

Introduction:

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

Course Outcome:

CO1	:	Develop and understand the nature and purpose of financial statements in relationship to decision making.
CO2	:	Develop the ability to use the fundamental accounting equation to analyze the effect of business Transactions on an organization's accounting records and financial statements.
CO3	:	To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
CO4	:	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively Communicate information to a variety of audiences.
CO5	:	To develop the ability to use accounting information to solve a variety of business problems.

Unit I: [12 Periods]

Financial Accounting: Definition of Accounting, Objectives - Functions of Accounting, Accounting Principles, Concepts and Conventions.

Unit II: [12 Periods]

Journal - Ledger - Subsidiary Books and Trial Balance- Rectification of Errors.

Unit III: [12 Periods]

Preparation of Trading Account-Profit and Loss Account - Balance Sheet with Adjustment.

Unit IV: [12 Periods]

Depreciation - Straight line method - Written down value- Sinking fund - Annuity Method – Insurance Policy Method.

Unit V: [12 Periods]

Royalty accounts - Single Entry System.

Textbook:

1. Principles of Accountancy. Vinayakam. N PI Mani Published by S Chand & Company Pvt Ltd

Reference:

1. Gupta R.L., Radhaswamy M., Advanced Accountancy, Vol. 1, (Sultan Chand Publishers 2011)
2. Financial Accounting, T.S Reddy and Dr.A.Moorthy, Margham Publications -2012

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	H	L		H	L		H
CO2	L	L	H	L	H	L	H	L	H
CO3	L		H		L	H	H	L	L
CO4	H	L	L	H	H	H	L		L
CO5	L	H	H		H	L		L	H