

DEPARTMENT OF COMMERCE

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam Techzone, Pollachi Road, Eachanari, Coimbatore – 641021



Syllabus for

B.Com. Information Technology

(I,II,III, IV,V & VI Semester)

2018-2019 Batch on-wards

Vision and Mission of the Institution:

VISION

A world renowned INDUSTRY-INTEGRATED INSTITUTION that imparts knowledge, skill, and research culture in young men and women to suit emerging young India.

MISSION

To provide quality education at affordable cost, and to maintain academic and research excellence with a keen focus on INDUSTRY-INTEGRATED RESEARCH AND EDUCATION.

MOTTO

Meaningful INDUSTRY-READY education and research by all means

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 needs.

MISSION

The Department of Commerce provides a student-centered environment that promotes academic excellence, professional and personal growth, a spirit of collegiality, and ethical and professional conduct. The department's curriculum and activities develop outstanding graduates who demonstrate the knowledge, skills, and competencies necessary to enter the accounting profession and to meet future career challenges.

Program Educational Objectives (PEO)

PEO1	:	Establish broad and coherent knowledge of the theoretical and professional disciplines of Accounting, Financial Services Industry and Information Technology.
PEO2	:	Exercise informed commercial judgment within a professional setting which emphasizes ethical and responsible decision making.
PEO3	:	Integrates technical and conceptual knowledge, interpersonal and intrapersonal skills to work effectively in the Finance and IT sectors.
PEO4	:	Think creatively and work collaboratively to identify better solutions in the real world business constraints.
PEO5	:	Communicate and explain specialized techniques, knowledge and ideas, to professionals and non-experts involved in the Accounting and Information Technology.

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	:	Learn to develop IT to address the needs of modern businesses.
PO2	:	Assess the effect of changing technology on traditional business models and strategy.
PO3	:	An understanding of professional, ethical, legal, security and social issues and responsibilities.
PO4	:	Specialize in one of the following areas: accounting, banking and financial services, business administration, economics, financial planning, information systems, international business and marketing management.
PO5	:	To perform end user support includes identifying and implementing solutions to user requests and Install technical hardware and software including network, database and security components.
PO6	:	To develop and analyze a problem, and identify and define the computing requirements, and to design, implement, and evaluate a computer-based system, process, component, or program to meet desired needs.
PO7	:	An ability to analyze the local and global impact of computing on individuals, organizations and society in professional development.
PO8	:	To identify and analyze user needs and take them into account in the selection, creation, evaluation and administration of computer-based systems.

Correlation between the POs and the PEOs

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

Components considered for Course Delivery is listed below:

- 1.Class roomLecture
- 2.Laboratory class anddemo
- 3.Assignments
- 4.MiniProject
- 5.Project
- 6.OnlineCourse
- 7.ExternalParticipation
- 8.Seminar
- 9.Internship

Mapping of POs with Course Delivery:

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

RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
Scheme of Curriculum for B.Com Information Technology for the Batch admitted during 2018-2019
Onwards

Se m	Par t	Type	Sub Code	Subject	Credi t	Per Wee k	CI A	ES E	Tota l	Exam Hour s
1	1	L1	LANG1	Language-I	3	5	40	60	100	3
1	2	E1	17BGE12E	English-I	3	5	40	60	100	3
1	3	C1	18BTI13A	Core I- Principals of Accounting	4	5	40	60	100	3
1	3	C2	18BTI13B	Core II- Information Technology	4	5	40	60	100	3
1	3	A1	18BTI1AA	Allied Paper I : Business Mathematics	4	4	40	60	100	3
1	3	CP1	18BTI13P	Core Practical I -Computer Applications: MS Office	4	4	40	60	100	3
1	4	AEC1	17BGE1FA	Ability Enhancement Compulsory Course-I – Environmental Studies	2	2	50		50	3
1	6	VAC	18BTI1VA	Value Added Course-I	2	2	100		100	3
2	1	L2	LANG2	Language-II	3	5	40	60	100	3
2	2	E2	17BTI22E	English-II	3	5	40	60	100	3
2	3	C3	18BTI23A	Core - III Financial Accounting	4	5	40	60	100	3
2	3	C4	18BTI23P	Core - IV Pratical Tally	4	4	40	60	100	3
2	3	C5	18BTI23B	Core - V Principles of Management	4	4	40	60	100	3
2	3	A2	18BTI2AB	Allied – II Business Statistics	4	5	40	60	100	3
2	4	AEC2	17BGE2FB	Ability Enhancement Compulsory Course-II	2	2	50	0	50	3
2	6	VAC	18BTI2VA	Value Added Course - II %	2		100	0	100	3
3	3	C6	18BTI33A	Core - VI Corporate Accounting- I	4	6	40	60	100	3
3	3	C7	18BTI33B	Core - VII Business Law	4	6	40	60	100	3
3	3	A3	18BTI3AC	Allied - III Business Economics	4	6	40	60	100	3
3	3	C8	18BTI33C	Core - VIII Advanced Tally	4	5	0	50	50	3
3	4	S1	18BTI3ZA	Skill Enhancement Courses – I HTML	2	5	40	60	100	3
3	4	AEC3	17BGE3FC	Ability Enhancement Compulsory Course-III	2	2	50	0	50	3
3		C9	18BTI33V	Core - IX Industrial Training Report	3		50	0	50	
3	6	VAC	VAC3	Value Added Course - III	2		100	0	100	3
3	6	IDL	IDC1	Inter Department Learning – I #	2		0	100	100	3
4	3	C10	18BBI43A	Core - X Corporate Accounting - II	4	5	40	60	100	3
4	3	C11	18BTI43B	Core - XI Internet and web Designing	4	5	40	60	100	3
4	3	C12	18BTI43C	Core - XII Company Law	4	5	40	60	100	4
4	3	A4	18BCP4AD	Allied - IV Business Research Methodology	4	6	40	60	100	3
4	4	S2	18BTI4ZB	Skill Enhancement Courses – II Business Correspondents	2	5	40	60	100	3
4	4	AEC4		Ability Enhancement Compulsory Course-IV	2	2	50	0	50	3
4	6	VAC	18BTI4VA	Value Added Course - IV	2		100	0	100	3

4	6	IDL	IDC2	Inter Department Learning – II #	2	2	0	100	100	3
5	3	C13	18BCP53A	Core - XII - Cost Accounting	3	6	40	60	100	3
5	3	C14	18BCP53B	Core - XIII - Direct Tax	3	6	40	60	100	3
5	3	EL1		Elective - I	5	6	40	60	100	3
5	3	EL2		Elective - II-	5	5	40	60	100	3
5	4	S3	18BCP5ZA	Skill Enhancement Courses – III - Financial Markets	2	5	40	60	100	3
5	3	C15	18BCP53P	Core - XIV - Practical - SPSS	3	2	40	60	100	
5	6	VAC	18BTI5VA	Value Added Course - V%	2		100	0	100	3
6	3	C16	18BTI63A	Core - XVI - Management Accounting	4	5	40	60	100	3
6	3	C17	18BTI63B	Core - XVII - Theory- GST	4	5	40	60	100	3
6	3	EL 3	ELE3	Elective - III	4	5	40	60	100	3
6	3	EL 4	ELE4	Elective - IV	4	5	40	60	100	3
6	3	C18	18BTI63V	Core - XVIII - Project	6	5	80	120	200	3
6	4	S4	18BTI6ZD	Skill Enhancement Courses – IV Entrepreneurial Development	4	5	40	60	100	3
6	5	EX	17BGE65A	Extension Activity- EX	2		50	0	50	
TOTAL					154		2120	2230	4350	

Type	Sub Code	Subject
Elective - I	18BTI5EA	Investment Management
	18BTI5EB	MS Access
	18BTI5EC	MIS (EIS)
Elective - II	18BTI5ED	Enterprise Resource Planning
	18BTI5EE	Securities Law
	18BTI5EF	Labour Law
Elective - III	18BTI6EA	E-Commerce
	18BTI6EB	SQL
	18BTI6EC	Foreign Exchange Management
Elective - IV	18BTI6ED	Auditing
	18BTI6EE	Cyber Law
	18BTI6EF	Supply chain Management
IDL-II/III		Finance for Non-financial Managers
		Banking correspondings
		Digital Marketing
IDL-II/IV		Investment Management
		Import and Export
		Stock Market

Value Added	
VAC - I	Open Source
VAC - II	Stock Market Investment
VAC - III	Commerce Practical
VAC - IV	Banking Practical
VAC - V	Quick Books

Mapping of Courses and POs:

S- Strong Correlation M – Medium Correlation B – Blank

Course Code	Course Name	Program Outcomes							
		P01	PO2	P03	P04	P05	P06	P07	P08
	Principals of Accounting	S	M	S	S	M	S	S	
	Information Technology	S	M	M	S		S	S	M
	Business Mathematics	S		S	S	M		M	S
	MS Office	M	M	S	M	S	M	S	S
	Financial Accounting	S	S	M	S	M	S	M	M
	Tally		M		S	S	S	S	M
	Business Statistics	M	M	S	M	S	M	S	S
	Corporate Accounting- I	M	M	S	M	S	M	S	S
	Business Law	S		M	S	M	S	M	M
	Principles of Economics	S	S	M	S			M	M
	Advanced Tally	M	M	S	M	S	M	S	S
	HTML	M	M	S	M	S	M	S	S
	Corporate Accounting - II	M	M	S	M	S	M	S	S
	Internet and web Designing	S	S	M	S	M	S	M	M
	Company Law		M		S	S	S	S	M
	Business Research Methodology	M	M	S	M	S	M	S	S

	Business Correspondents	S	S	M	S	M	S	M	M
	Core - XII - Cost Accounting	S	S	M	M	M	M	S	M
	Core - XIII - Direct Tax	M	M	M	S	S	M	M	S
	Elective - I	M	M	M	S	S	M	M	S
	Elective - II-	M	M	M	S	S	M	M	S
	Skill Enhancement Courses – III - Finalcial Markets	S	M	M	M	M	M	S	M
	Core - XIV - Practical - SPSS	M	M	M	S	S	M	M	S
	Value Added Course - V%	M	M	M	S	S	M	M	S
	Core - XV - Management Accounting	M	M	M	S	S	M	M	S
	Core - XVI – GST	S	M	M	M	M	M	S	M
	Elective - III	M	M	M	S	S	M	M	S
	Elective - IV	S	M	M	M	M	M	S	M
	Core - XVII Project	M	M	M	S	S	M	M	S
	Skill Enhancement Courses – IV Entrepreneurial Development Extension Activity- EX	S	M	M	M	M	M	S	M

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BTII13A	Core I - Principles of Accounting	5			4	Theory

Introduction :

Principles of accounting means generally accepted accounting principles (GAAP). Principles of accounting will include both the underlying basic accounting principles and the official counting pronouncements. Accounting principles are the rules and guidelines that companies must follow when reporting financial data. In this context, principles of accounting refer to the broad underlying concepts which guide accountants when preparing financial statements.

Course Outcome:

CO1	:	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.
CO2	:	Develop the ability to use accounting information to solve a variety of business problems.
CO3	:	Develop knowledge of sophisticated financial accounting topics such as business combinations and other advanced financial accounting topics.
CO4	:	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.
CO5	:	To develop and understand the nature and purpose of financial statements in relationship to decision-making.

Unit I:

[12 Periods]

Fundamentals of Book-keeping - Accounting Concepts and Conventions Journal - Ledger - Subsidiary books - Trail balance - Preparation of bank reconciliation statement - Errors and their rectification.

Unit II:

[12 Periods]

Apportionment of capital and revenue expenditure -V Significance and methods of Inventory valuation -V Final accounts of sole trader with adjustments.

Unit III:

[12 Periods]

Bills of exchange - Accommodation bills - Average due date - Account current.

Unit IV:

[12 Periods]

Accounting for consignments and Joint ventures.

Unit V:

[12 Periods]

Accounts of nonprofit organizations-receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals.

Textbook:

1. P.C.Tulsian, *Financial Accounting*, Tata McGraw Hill Publications - 2002

Reference :

1. Jain and Narang, *Advanced Accounting*, Kalyani Publishers - Vol-II -2014
2. R.L.Gupta and M.Radhaswamy *Advanced Accountancy*, Sultan Chand-2014

Mapping of Course Outcomes with Program Outcomes:

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

Semester: I						
Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18RTT13R	Information Technology	5	0	0	4	Theory

Introduction:

Information Technology (IT) has flexed its extent to almost every aspect of our day to day life. The financial and commercial domain has not remained untouched by this magic of IT. IT and software tools are extensively used by auditors, traders, tax departments etc to carry on their day to day business activities. This has now fueled the demand for professionals who have good knowledge of commerce as a subject as well as a good command over IT-related skills.

Course Outcome:

CO1	:	To develop the ability to design, implement, and evaluate a computer-based system, process, component, or program to meet desired needs.
CO2	:	To develop the ability to use and apply current technical concepts and practices in the core information technologies with is related with Accounting Finance and other Domains.
CO3	:	To effectively integrate IT-based solutions into the user environment
CO4	:	An understanding of professional, ethical, legal, security and social issues and responsibilities
CO5	:	An ability to analyze a problem, and identify and define the computing requirements appropriate to its solution

Unit I:

[12 Periods]

Introduction: Managing in Information Age. Evolution of IT Management – Types of Information Systems – Internet Based Business Systems – Value Chain Reconstruction for E-Business – IT Management Challenges and issues – Critical success Factors for IT Managers.

Unit II:

[12 Periods]

Hardware Software and Communication: Computing Hierarchy – Input – Output Technologies – Hardware Issues – System Architecture – Operating Systems – Network Operating Systems – Grid Computing – Mobile Computing – Ubiquitous Computing – Application Programming – Managing Application Development – Data Resources – Managing Data Resources – Problem of Change and Recovery.

Unit III: [12 Periods]

Communication Technology: Communication Technology – WWW – Intranets – Extranets – Voice Networks Data Communication Networks – Last Mile – Wireless System – Web Hosting – Application Service Providers.

Unit IV: [12 Periods]

IT Applications: Enterprise Resource Planning – Enterprise System – Expert System – Decision Support System – Neural Networks – Executive Information System – Customer Relationship Management System – Supply Chain Management Systems – Knowledge Management – Data Warehousing – Data Mining – Virtual Reality – E-Business and Alternatives. E-Business expectations and Customer Satisfaction.

[12 Periods]

Unit V:

IT Management: IT Strategy Statements – Planning Models for IT Managers Legislation and Industry Trends. Independent Operations – Headquarters Driver – Intellectual Synergy – Integrated Global IT – IT investment – Estimating Returns – IT Value Equation – Pricing Frame work – Hardware and Software Buying – Factors of IT Management – Implementation Control – Security – Quality- Ethical Issues – Chief Information Officer.

Textbook:

1. Garroll W. Frenzel Johne. Frenzel, *Management of Information Technology*, Thomson Course Technology, Boston,2004.

Reference :

2. Henry C. Lucas. Jr, *Information Technology – Strategic Decision Making for Managers*, John Wiley & Sons (Asia) Pvt. Ltd., Singapore,2005.
3. Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, *Introduction to Information Technology*, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore,2004.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BT11AA	Allied I- Business Mathematics	5	0	0	4	Theory

Introduction :

Business Mathematics makes the ability to understand basic concepts of quantitative methods applicable to different business settings. Students will also be taught on how to use simple mathematical models such as linear programming to solve business problems.

Course Outcome:

CO1	:	Work with simple and compound interest, annuities, pricing, invoice preparation, trade discounts, taxes, and depreciation problems in various situations
CO2	:	Appreciate business mathematics concepts that are encountered in the real world,
CO3	:	Understand and be able to communicate the underlying business concepts and mathematics involved to help another person gain insight into the situation.
CO4	:	To use correct mathematical terminology, notation, and symbolic processes in order to be prepared for future coursework in business
CO5	:	To creatively model these scenarios to solve the problems using multiple approaches, justify the results are reasonable, and then interpret and clearly communicate the results.

Unit I: **[12 Periods]**

Profit and Loss - Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics.

Unit II: **[12 Periods]**

Interest - Concept of present value, Simple Interest, Compound interest, Amount at the end of period, Equated Monthly Installment (EMI) by reducing and flat interest system, problems.

Unit III: **[12 Periods]**

Bond Valuation - Shares - Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, preferential shares, Bonus shares, Examples.

Unit IV: [12 Periods]

Matrices and Determinants - Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.

Unit V: [12 Periods]

Linear Programming Problems - Graph of 10 linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables.

Textbook:

1. Business Mathematics - V. K. Kapoor, S. Chand and Sons, Delhi, 2012.

Reference :

1. Business Mathematics – Bari, New Literature publishing company, Mumbai, Latest Edition
2. Problems in Operation Research - P. K. Gupta and Man Mohan, Tata McGrawHill Publishing Company Ltd, Latest Edition
3. Qualitative Methods and Operation Research - G. Gopikuttan, Himalaya Publishing House, Latest edition.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BTI13P	Core Practical I- MS Office	0	0	4	4	Practical

Introduction :

A suite of products developed by Microsoft Corporation that includes Microsoft Word, Excel, Access, Publisher, PowerPoint, and Outlook. Each program serves a different purpose and is compatible with other programs included in the package. Microsoft Office is the most common form of software used in the western world.

Course Outcome:

- CO1 : To demonstrate practical knowledge and use of the Windows operating system.
- CO2 : To demonstrate best practices in file management procedures.
- CO3 : To demonstrate basic knowledge navigating the package.
- CO4 : To demonstrate the mechanics of creating a Word, Excel and PowerPoint document.
- CO5 : To demonstrate introductory formatting techniques and presentation styles.

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 Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and cliparts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. 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.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/Templates.

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using 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.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, and Decline.

MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. 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.
5. 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.

Textbook:

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

Reference :

1. Computer Applications in Business, R. Parameswaran.S.Chand -2010
2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010
3. Computer Fundamentals, Pradeep k. Sinha – 6th Edition

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code

Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BTI23A Financial Accounting	5	0	0	4	Theor

Introduction :

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

Course Outcome:

CO1	:	To create funds for replacement of assets. (Create Instead of Understand)
CO2	:	To evaluate the performance of the department with previous result.
CO3	:	To analyze the licenses for Royalties.
CO4	:	To evaluate the inventory, profit and loss account of the Business
CO5	:	To know about partnership admission, retirement & death, insolvency

Unit I: [12 Periods]

Depreciation Straight line method - Written down value Method - Sinking fund Method- 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 :

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BTI23P	Tally	5	0	0	4	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	:	To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
CO2	:	To learn to maintain accounts.
CO3	:	To create Single and group ledger
CO4	:	To discuss accounting and inventory management system.
CO5	:	To make students ready with required skill for employability in the job market.

List of Computer Application in Accounting (Tally)

1. Create company in the name of “Rathinam & Co” in tally ERP 9 with GST.
 1. Accounts with Inventory option.
 2. Financial accounting year 01.04.2016 on wards.
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 01.04.2016 in “Rathinam & Co”.

Ramesh (Sundry Debtors)	Rs. 52,000	Rent, Rates and Taxes	Rs. 3,600
Mohan (Sundry Creditors)	Rs. 22,000	Insurance premium paid on 1 st January, 2016	Rs. 2,400
Cash in Hand	Rs. 10,392	Cash at SBI Bank	Rs. 6,200
Furniture	Rs. 3,500	Machinery	Rs. 24,000
Motor Car	Rs. 22,000	Wages	Rs. 23,600
Purchases	Rs.145,000	General Expenses	Rs. 2,680
Sales	Rs.2,92,000	Carriage Inward	Rs. 2,040
Sales Returns	Rs. 2,600	Carriage outward	Rs. 1,630
Salaries	Rs. 8,420	Fuel and Power	Rs. 6,430
Opening Stock	Rs. 11,400	Rathinam & Co's Capital	Rs. 20,000
Motor Car Expenses	Rs. 6,108	Drawings	Rs. 8,000

4. M/s. Bharath Electronics is a manufacturing & trading firm of electronic goods owned by Mr. Bharath and Mr. Kannan works as an Accounting Manager. The firm uses Tally ERP 9 to record their business transactions.

Kindly guide Mr. Bharath in creating the above mentioned company in Tally ERP 9 with the name of his firm creating a user account for Mrs. Kannan giving owner right. Mr. Bharath is very much concerned about the data security and that is why he decides to adopt the following password policy:

1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. (For Example: Saravanam1^)
2. Users need to change password on first login.
3. User should be provided the rights to change their passwords.

After setting password policy in Tally ERP 9, create up the above a suitable

Password for Mr. Kannan.

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

Computer	Furniture	Buildings
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6. Create the below mentioned Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Mr. Awaaz's Capital A/c	Output @ 2%
Mr. Awaaz's Drawing A/c	Sales Return @ 5%
Sales @ 14.5%	Purchase Return @ T 5%
Output @ 14.5%	CST Sales Return @ 2%
Purchase T @ 14.5%	Purchase @ 2%
Input T @ 14.5%	Input @ 2%
Sales @ 2%	SBI Bank

7. Create the following Multiple Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Malar & Co., (Sundry Debtors)	Furniture
Annam P. ltd., (Sundry Debtors)	Buildings
Shanmugam P. Ltd., (Sundry Creditors)	Depreciation
Lalith & Co., (Sunday Creditors)	Electricity Charges
Carriage inward	Telephone Charges
Carriage outward	Salary paid
Wages	Salary Payable
Computer	Bank Charges
Bank interest	

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

- a) Unit of Measurement: Nos. (Numbers), Doz. (dozen)
- b) Godown: Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore.

Under Primary. By allow storage of material option as yes.

- c) Stock Categories: 15” & 17” (LG Monitor Inch wise)

d) 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

9. Export the Balance sheet and Profit and loss Account of M/s. Bharath Electronics in excel format or Xml format and E – Mail the same to Mr. Bharath.

10. Take a print out of Cheque no. 146814 Issued 10.10.2016 to Electricity charges.

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	PO2	P03	P04	P05	P06	P07	P08
CO1	H	H	H	H	H	H	H	H
CO2	H	H	L	H	H	H	H	L

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BTI23B	Principles of Management	5	0	0	4	Theory

Intoduction:

To understand the tools and techniques of management applied in the art of business decisions.

CO1	:	To know management basics and principles.
CO2	:	To evaluate management plans and decision making process.
CO3	:	To analyze management coordination and organization.
CO4	:	To evaluate management controlling system.
CO5	:	To know about management communication process.

UNIT-I

12 Periods

Management: Importance - Definition - Nature and Scope of Management process - Role and Functions of a Manager - Levels of Management- contribution of F.W.Taylor – Henry Fayol – Mc Gregor and Peter F.Drucker.

UNIT –II

12 Periods

Planning: Nature - Importance - Forms - Types – Steps in Planning - Objectives - Policies - Procedures and Methods - Nature and Types of Policies - Decision-making - Process of Decision-making - Types of Decision.

UNIT-III

12 Periods

Organizing: Types of Organizations – Organization Structure - Span of Control and Committees - Departmentalization - Informal Organization. Co-ordination - Need - Type and Techniques Problems in Coordination - Impact of Coordination Requisites for excellent Co-ordination

UNIT –IV

12 Periods

Controlling - Meaning and Importance of controlling- Relationship between Planning and Controlling - Control Process - Characteristics of Good control System.

UNIT –V

12 Periods

Communication – process – types – barriers- Management in Future - Management Challenges. Impact of changes on the Future Managers - Meeting Challenges.

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Corporate Accounting - I	5	0	0	4	Theory

Introduction:

This paper covers the characteristics of the company accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues of shares, company final accounts, managerial remunerations, valuation of goodwill and liquidations.

Course Outcome:

CO1	:	To know how the companies issue, forfeit and reissue of shares, convert their shares into Stocks
CO2	:	To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures.
CO3	:	To Understand how the profits or losses are distributed before and after incorporation of Companies.
CO4	:	To understand how goodwill shares of companies are valued.
CO5	:	To understand the liquidation of companies

Unit I: [12 Periods]

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

Unit II: [12 Periods]

Redemption of Preference Shares , – Issue and Redemption of Debenture – Profit prior to incorporation (include all Ratios).

Unit III: [12 Periods]

Final Accounts of Companies - 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 account.

Textbook:

1. Shukla and Grewal – Advanced Accountancy - II, Sultan Chand & Sons.

Reference:

1. R.L. Gupta and Radhaswamy- Advanced Accountancy–Sultan Chand & Sons.
2. Jain and Narang , Advanced Accountancy, Kalyani Publishers.
3. Reddy & Moorthy - Corporate Accountancy.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P0 1	PO 2	P0 3	P0 4	P0 5	P0 6	P0 7	P0 8
CO1	H	H	H	L	H	H	H	L
CO2	H	H	H	L	H	H	L	L
CO3	H	H	L	L	H	H	L	L
CO4	H	H	L	L	L	L	L	L
CO5	H	H	L	L	L	H	L	L

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

Introduction:

To enlighten the students' knowledge on business law.

CO1	:	To know about the contract act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership act.
CO4	:	To evaluate sales anct 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.

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Economics	5	0	0	4	Theory

Introduction

Student to the fundamentals of micro and macro economic theory and practice as they are applied to business in a Economics.

Course Outcome:

CO1	:	Demonstrate knowledge of and proficiency in the terminology, theories, concepts, practices and skills specific to the field of economics.
CO2	:	Identify the Role of Consumer Behavior in economical movements in individual organization and in overall nation. To mitigate or manage it on time to time.
CO3	:	Demonstrate knowledge and proficiency in the overall foundations of an economy as it relates to supply and demand and its impact on the domestic and world economy.
CO4	:	Interpret and forecast economic events based on the application of your specialized knowledge.
CO5	:	Exhibit competency in demonstrating both reasoning and analytical skills in determining optimal outcomes in contemporary economic situations.

Unit I

[12 Periods]

Introduction – Definition and Nature of Principles of Economics – Scope of Managerial Economics – Role and Responsibilities of Principles of Economics – Law of Demand – Demand Distinctions- Elasticity of Demand (Price, Income and Advertisement Elasticities).

Unit II

[12 Periods]

Demand Forecasting – Importance of Demand Forecasting – Factors involved in Demand Forecasting – Methods of Demand Forecasting – Criteria of a Good Forecasting Method.

Unit III

[12Periods]

Cost Analysis – Cost concepts – Cost – Output relationship in the short run, Cost – output relationship in the long run – Economics and Diseconomies of Scale – Pricing under different market conditions. Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly.

Unit IV

[12 Periods]

Pricing policies and method – Factors governing Prices – Objectives of Pricing Policy – Pricing Methods – Guidelines for Price Fixation – Capital Budgeting – Meaning and need for Capital Budgeting – Steps in Capital Budgeting process – Supply of and Demand for capital – Methods of Calculating the Cost of Capital.

Unit V

[12 Periods]

Profit Management – Nature of profit – profit theories – Methods of appraising project profitability – Business cycle and business policies, Meaning, Phases of business cycle – Effects of business cycle – Measures to control the business cycle.

Text Book:

1. Business Economics, Sankaran, Margham Publications, 2012

Reference Books:

1. Managerial Economics, Joel Dean, Prentice-Hall of India, New Delhi, 2013
2. Managerial Economics, Gupta, Tata McGraw Hill, 2006

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	L	L	S	H	L	L	L	L
CO2	L	L	H	H	L	S	M	M
CO3	L	L	H	H	L	L	L	L
CO4	L	M	H	H	L	L	L	L
CO5	L	L	H	H	L	L	L	L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Computer Applications Practical - (Advance Tally)	0	0	4	4	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	To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
CO2	To learn to maintain accounts using cost centre
CO3	To create security using passwords
CO4	To discuss accounting, inventory management system and payroll management
CO5	To make students ready with required skill for employability in the job market.

Cost Center

1. Create cost centers project A & B project Bunder primary cost category and record the following transaction in the books of TATA trading company:

(a) On 07-09-2014, purchased cement worth Rs.150000/-from ultra tech cement ltd. That will be shared equally between project A and project B.A credit period of 30days was provided.

(b) Record a transaction on 09-09-2014 for the purchase of steel worth Rs.450000 from Embed enterprises. Allocate Rs.50000 to project A and project B. A credit period of 45 days

was allowed.

2. Create cost centers Bangalore and Pune under primary cost category and record the following transactions in the books of Universal Co. Limited.

(a) On 05-10-2014, purchased done worth rs.2, 50,000/-from Hindustan Unilever Ltd. That will be shared equally between Bangalore and Pune.

(b) Record a transaction on 09-10-2014 for the purchase worth Rs.6, 00,000 from Hindustan Unilever Ltd. Allocate rs.250000 to Bangalore and the rest to Pune. A credit period of 45 days was allowed.

(c) On 18-10-2014, record a transaction for the sale to Super Technologies for Rs.15, 75,000-of which 1200000 would be allocated to Bangalore branch and the rest to Pune.

(d) On 22-10-2014, one more sales entry was made for 1600000 to Super Technologies of which 1000000 was allocated to Pune branch and the rest to Bangalore.

Tally ERP

3. M/S Kishore Associates is a sales tax practicing firm and owned by Mr.Pravin & Mr. Prakash is their accountant. The firm uses Tally. ERP 9 to record their business transactions.

Kindly guide Mr.Prakash in creating the above mentioned company in Tally. ERP 9 with the name of his firm creating a user account for Mr.Prakash giving owner rights. Mr.Pravin is very much concerned about the data security and that is why he decides to adopt the following password policy:

- Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it.
- Users need to change password on first login.
- Users should be provided the rights to change their passwords.

After setting password policy in Tally.ERP9, create up the above a suitable password for Mr.Prakash.

Help Mr.Prakash record the following transactions and complete the steps as mentioned:

1. Received rs.10000 in cash from National Enterprises on 22-11-2014 against audit services provided.
2. Received rs.16000 in cash from Pooja Infrastructures, a construction company on 27-

11-2014 against audit services provided.

3. Paid rs.1500 in cash to and general stores on 03-12-2014 for stationary expenses.
4. Deposited rs.18000 on 08-12-2014 in the Kodak bank account of the firm.
5. Paid rs.2700 against electricity bill to Mumbai suburban electricity supply using a cheque.
6. E- Mailed the balance sheet in excel format to Mr.sudhir at sudhir_1607_2022@gmail.com.
7. Export all the master in XML format with file name masters 1.xml to “D:/dataBackup”
8. Export transaction in XML format with file name transactions 1.xml to “D:/dataBackup”
9. Create a new company “copy of M/S Pravin associates” with security control enabled.
10. Import the two file masters 1.xml and transactions 1.xml in this new company.

4. Mahesh is one of the partners in karma marketing .His work keeps him way from the office many times, however he wants to know his business details even while travelling.

1. He wants to check his daily purchases, payments that are approaching, overdue receivables, orders outstanding and daily deposits into bank.
2. Enable his mail id mahesh@karmamarketing.com as a tally. NET users with owner’s rights.
3. Mr. Mahesh also wants to view the stock which is not getting sold for the last 60 days.

INVENTORY

5. 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.

6. 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 cash book.
- 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 from petty cash.

PAY ROLL

7. COMPUTE: 1. on Earning Total

From amount	Amount up to	Slab type	Value basis
	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 up to 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
2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P0 1	PO 2	P0 3	P0 4	P0 5	P0 6	P0 7	P0 8
CO1	H	H	H	H	H	H	H	L
CO2	H	H	L	H	H	H	H	L
CO3	H	H	L	H	H	H	H	L
CO4	H	H	L	H	H	H	H	L
CO5	H	H	H	H	H	L	H	H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	HTML	5	0	0	4	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 where as 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 understand HTML is highly flexible and supported on all browsers.
CO2	:	To analysis performance of HTML.
CO3	:	To evaluate CSS provides powerful control over the presentation of an HTML document
CO4	:	To examine CSS can be used to make responsive web pages, which are compatible on multiple devices.
CO5	:	To study using to allow the web pages to display differently depending on the screen size or device on which it is being viewed.

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 - Introduction - Border properties - Padding Properties - Margin properties-CSS Advanced - Grouping - Dimension - Display - Positioning - Floating – Align - Pseudo class - Navigation Bar - Image Sprites - Attribute sector- 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 Books:

1.John Duckett - HTML & CSS

Reference Books:

1. Brian Miller - Above the Fold
- 2.Craig Grannell – HTML & CSS Web Design.

Mapping of Course Outcomes with Program Outcomes:

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

CO5	H	L	H	L	L	H	L	L
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Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Corporate Accounting II	5	0	0	4	Theory

Introduction:

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues related to Holding, Banking and Company Insurance

Course Outcome:

CO1	:	To understand the principles of Mergers and Amalgamation, Absorption
CO2	:	To know the operations of Holding companies
CO3	:	To know the Banking company accounts (New Format)
CO4	:	To understand the basic principles of Company Insurance
CO5	:	To know the standards of IFRS

Unit I: [12 Periods]

Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.

[12 Periods]

Unit II:

Holding Company Accounts - Consolidation of Balance Sheets - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus issue and Payment of dividend. (excluding Inter Company Owings and Holdings)

Unit III: [12 Periods]

Banking Company Accounts - (New format only).

Unit IV: [12 Periods]

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New

format only)

Unit V:

[12 Periods]

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals – Human Resources Accounting - International Financial Reporting Standards (IFRS) Theoretical Aspects only.

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

Textbook:

1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalia Publications, New Delhi.

Reference :

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

Mapping of Course Outcomes with Program Outcomes:

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

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

Introduction:

The aim of this course is to provide you the conceptual and technological developments in the field of Internet and web designing with the emphasis on comprehensive knowledge of Internet, its applications and the TCP/IP protocols widely deployed to provide Internet connective worldwide. The World Wide Web with its widespread usefulness has become an integral part of the Internet. Therefore, this course also puts emphasis on basic concepts of web design.

Course Outcome:

CO1	:	To understand introduction to internet
CO2	:	To examine services on internet (Definition and Functions).
CO3	:	To realize electronic mail.
CO4	:	To analyze current trends on internet.
CO5	:	To understand web publishing and browsing,

Unit – I IntroductiontoInternet

12 hours

Internet - Growth of Internet - Owners of the Internet - Anatomy of Internet - ARPANET and Internet history of the World Wide Web - basic Internet Terminology - Internet Applications – Commerce on the Internet - Governance on the Internet - Impact of Internet on Society – Crime on through the Internet.

Unit–II Services on Internet (Definition and Functions) 12 hours
E-mail – WWW – Telnet – FTP - IRC and Search Engine.

Unit–III ElectronicMail 12 hours
Email Networks and Servers - Email protocols - Structure of an Email – Email Address -
Email Header - Body and Attachments - Email Clients: Outlook Express -Web based E-
mail - Email encryption- Address Book - Signature File.

Unit–IV Current TrendsonInternet 12 hours
Languages - Internet Phone - Internet Video - collaborative computing - e-commerce.

Unit–V Web PublishingandBrowsing 12 hours
Web hosting - Documents Interchange Standards - Components of Web Publishing -
Document management - Web Page Design Consideration and Principles - Search and
Meta Search Engines - WWW Browser – HTTP - Publishing Tools

Mapping of Course Outcomes with Program Outcomes:

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

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

Introduction :

This paper covers the characteristics of the company accounting environment and its financial report requirements for companies, and expands on advanced financial accounting issues of shares, company financial accounts, managerial remunerations, valuation of goodwill and liquidations.

Course Outcome:

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

UNIT I - INTRODUCTION

12 periods

Companies Act 2013 – Definition – characteristics – lifting the corporate veil – advantages of incorporation – Administration through various machineries of the companies Act.

UNIT II - KINDS OF COMPANIES

12 periods

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 - MEMORANDUM AND ARTICLES OF ASSOCIATION

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 IV – PROSPECTUS AND SHARE CAPITAL

12 periods

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.

UNIT V - FORMATION OF COMPANY

12 periods

Formation of company steps -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.

TEXT BOOKS

1. N. D. Kapoor, Company Law & Secretarial Practice , Sultan Chand & Sons, New Delhi, 2003
2. Srinivasan, Company Law and Secretarial Practice, Margam publications, Chennai, 2005.

REFERENCES

1. R.S.N.Pillai & Bhagwathi, Business Law, S. Chand & Co., New Delhi, 2003.
2. A.K. Majumdar and G.K. Kapoor, Company Law and practice, Nabhi publications, New Delhi, 2003.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P0 1	P0 2	P0 3	P0 4	P0 5	P0 6	P0 7	P0 8
CO1	M	M	M	S	S	M	M	S
CO2	L	L	L	H	H	H	H	L
CO3	L	M	L	H	H	H	L	L
CO4	L	H	L	L	L	L	L	L
CO5	M	M	L	L	H	L	L	L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Research Methodology	5	0	0	4	Theory

Introduction :

1. To gain insights into how scientific research is conducted.
- 2 To gain insights into how scientific research is conducted quality and extension potential of research and equip students to undertake research.
- 3 To make the students to learn data collection and interpretations, preparation of reports.

Course Outcome:

CO1	:	To understand research objectives, importance and limitation of research methods.
CO2	:	To analysis types of research.
CO3	:	To analysis sampling methods.
CO4	:	To realizemethods of data collection.
CO5	:	To explore research reports,

UNIT I - INTRODUCTION

12Periods

Research Methodology – meaning - Definition - Objectives - importance –limitation of research methods.

UNIT II - TYPES OF RESEARCH

12 Periods

Types of Research - Research Purposes - research problems - Research Design.

UNIT III - SAMPLING METHODS

12 Periods

Sampling Design - Different Types of Sampling Design - Simple Random - Sampling - Stratified Random Sampling - Systematic Sampling - Cluster Sampling - Area Sampling - Multistage Sampling

UNIT IV - METHODS OF DATA COLLECTION

12 Periods

Methods of Data Collection - Collection of Primary Data –secondary data - Drafting Questionnaire - Data Collection through Questionnaire - Data Collection through Schedules - Collection of Secondary Data

UNIT V - RESEARCH REPORTS

12 Periods

Research Reports - Structure and Components of Research Report, Types of Report, Layout of Research Report, Mechanism of writing a research report.

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

TEXT BOOKS

1. C.R. Kothari (2013): Research Methodology Methods and Techniques, 2/e, Vishwa Prakashan,. (all the 5 units)
2. Bendat and Piersol (2001), Random data: Analysis and Measurement Procedures, Wiley Interscience.

REFERENCES

1. Richard I Levin amp; David S.Rubin(2005), “Statistics for Management”, 7/e. Pearson Education,.
2. Donald R. Cooper, Pamela S. Schindler(2006.), “Business Research Methods”, 8/e, Tata McGraw-Hill Co. Ltd.,

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Correspondence	5	0	0	4	Theory

Introduction:

1. To learn the basic theories in business communication.
- 2 To understand the various communication models and tools required to run a business.
3. To make the students well equipped in all aspects letter writing formats.

Course Outcome:

CO1	:	To understand basic methods of communication.
CO2	:	To analysis kinds of letters.
CO3	:	To evaluate correspondence letters.
CO4	:	To realize report writing
CO5	:	To explore modern communications,

UNIT I - INTRODUCTION

12 Periods

Definition – objectives – Types - Principles of effective communication - Barriers to communication - Business Letters – Layout.

UNIT II – KINDS OF LETTERS

12 Periods

Kinds of Business Letters: Interview – Appointments – Acknowledgement – Promotion – Enquires - Replies- Orders- Sales- Circular- complaints.

UNIT III – CORRESPONDENCE LETTERS

12 Periods

Bank Correspondence- Insurance Correspondence- agency Correspondence- Correspondence with shareholders, Directors

UNIT IV – REPORT WRITING

12 Periods

Reports Writing- characteristics of good report- classification of report- Agenda, Minutes of Meeting- Memorandum- Office order- Circular-Notes.

UNIT V – MODERN COMMUNICATIONS

12 Periods

Modern Forms of Communication: Fax- e-mail- Video conferencing- internet- Website and their use in Business.

TEXT BOOK

1. Varinder Kumar, Bodh Raj(2013 Edn), Business Communication, Kalyani Publishers, New Delhi, (all the 5 units)

REFERENCES

1. Urmila Rai, S.M Rai (2013), “Business Communication”, Himalaya Publishing House, Mumbai, Edn.
2. Sundar K & Kumara Raj A(2012 Edn) “Business Communication”, Vijay Nicole, Chennai.

Mapping of Course Outcomes with Program Outcomes:

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

Introduction:

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Cost Accounting	6	0	0	4	Core-V

This course consists of a discussion of cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overhead costs.

Course Outcome:

CO1	:	To provide adequate knowledge on Cost Accounting principles and practices
CO2	:	To give in-depth knowledge about Methods & Techniques of cost accounting
CO3	:	To Demonstrate how materials, labour and overhead costs are added to a product at each stage of the production cycle
CO4	:	To Analyze the basic cost flow model and be able to assign costs in a job cost system

Unit I

Definition, scope and nature of cost accounting - cost concepts – classification - objectives and advantages - demerits of cost accounting - methods and techniques - different between cost and financial accounting - cost unit-cost centers - cost sheets.

Unit-II

Material purchase control, level, aspects, need and essentials of materials control. Stores control- EOQ- stores records - ABC analysis-Pricing of issue of materials (FIFO, LIFO, HIFO, Simple average method, weighted average method)

Unit-III

Labour cost - Computation and control. Time keeping - Methods of wage payment - Time rate and Piece rate system - Payroll procedures - Idle time and over time - Labour turnover.

Unit-IV

Overheads - Classification – Allocation - Apportionment and Absorption - Accounting and control of overheads – Manufacturing – Administration - Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate.

Unit –V

Methods of costing: - Job costing, Contract Costing, Process costing (normal loss, abnormal loss and gain only)-Operating cost.

Text book:

1. Jain S.P. and Narang K.L-Cost Accounting.

Reference books:

1. **R.S.N. Pillai and V. Bagavathi**-“Cost Accounting” - S. Chand and Company Ltd., New Delhi Edn. 2006.

2. **Reddy and Murthy**-Cost Accounting.

Mapping of Course Outcomes with Program Outcomes:

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

Semester-IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BTI63A	Management Accounting	6			4	Core-VII

Objectives:

1. The students to acquire the concepts and techniques of management accounting.

UNIT-I

Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making;

UNIT-II

Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi –step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.

UNIT-III

Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

UNIT-IV

Fund flow and cash flow statement meaning of fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. B. Meaning of Cash flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.

UNIT-V

Budgeting - Cash Budget - Production Budget - Sales Budget – Flexible Budget – Zero based Budget.

Text Books:

1. **Reddy & Murthy**, Management Accounting, Margham Publications, Chennai, 2005.

Reference books:

1. **Dr.S.N.Maheswari**, Management Accounting, Sultan Chand & Sons, New Delhi, 2002
2. **M Y Khan & P K Jain**, Management Accounting, Tata McGraw-Hill, New Delhi

Semester: V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BT15ZP	Business Analysis Report in SPSS	4	0	0	4	Practical

Introduction:

To introduce participants to the basic practice of statistics by using SPSS Statistics, a statistical software program used for data management and data analysis and learn how to perform basic statistical analyses.

Course Outcome:

CO1	: Define mathematical concepts, algorithmic principles, and computer science fundamentals.
CO2	: An ability to apply design and development principles in the construction of software systems of varying complexity.
CO3	: An ability to function effectively on multi-disciplinary teams to accomplish a common goal.
CO4	: Recognition of the need for and an ability to engage in lifelong learning.
CO5	: An ability to use current techniques, skills, and tools necessary for computing practice.

1. Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

3.0	4.5	4.3	2.5	3.5	2.5	4.0	4.5	6.5	5.0
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	6.0	3.4
6.1	6.2	6.3	5.5	6.3	6.3	7.0	4.0	3.4	5.0

2. The table below shows the hours of relief provide by to analgesic drugs in 15 patients suffering from arthritis. Is there any evidence that one drug provides longer relief than the other?

Drug A	3.0	2.00	3.6	2.6	7.4	3.00	16	7.00	3.3	2.00	6.8	8.5	7.00	8.00
Drug B	3.5	3.5	5.7	2.4	9.9	4.00	18.7	6.6	4.5	4.00	9.1	1.8	8.5	7.5

Null Hypothesis: Drug A and B provides similar relief

3. The following data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyze the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.00	260.00	185.00	130.00
98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another.

4. Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

Null Hypothesis: (H₀) there is no correlation between age and systolic blood pressure.

Alternate hypothesis: (H_A) there is correlation between age and systolic blood pressure.

5. From the followings prepare the Inventory.

Stock	Cost	Warehouse	Onsite	Total Qty	Total Value	Retail Price
Computer						
HCL	17500	1	4	5 Nos	87500	21500
ACER	17100	0	4	4 Nos	68400	24785
Accessories						
CD ROM Disk 100s	450	0	5	5 Box	2250	500
Dust Covers	35	2	8	10 Nos	350	40
USB Pen Drive	1200	0	10	10 Nos	12500	1600
Wireless Keyboard	490	10	15	25 Nos	12250	700
Wireless	250	10	10	20 Nos	5000	430

Mouse						
Printer						
HP Printer	8200	0	7	7 Nos	57400	9500
Laser Printer	8100	0	5	5 Nos	40500	9850
Total					286150	

6. From the following prepare payroll

Capital = Rs.10, 00,000

Mano = Rs.5, 00,000

Krish = Rs.2, 00,000

Raghul = Rs.3, 00,000

Deposited into UCO Bank Rs 10,000

Employee Groups

Manager	Staffs	supervisors	Workers
Ram	Vivek	Guru	Feroz
Arun	Karthik	Babu	Raju
	Madhan	Thomas	Gokul
		Prabhu	sanjay

Pay head	Manager	Staffs	Supervisors	Workers
Basic salary (on attendance per day)	Rs 100	RS 80	RS 75	RS.50
House rent allowance (HRA)(As computer value)				
<1000 2%				
1000 to3000 3%				
<3000 5%				

Dearness allowance (DA) (flat rate) (per month) Rs 100				
Provident fund (PF) (as user declined value) Rs.50				

ATTENDENCE

Name	No of Days	Name	On attendance	Name	No of Days
Ram	23days	Guru	30 days	Feroz	31days
Arun	31days	Babu	29 days	Rraju	27 days
Vivek	28 days	Thomas	27 days	Gokul	10 days
Karthik	30days	Prabhu	26 days	Sanjay	31 days
Madhan	29 days	Feroz	31 days		

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P01
C01	H	H	L	H	H		H	L	H
C02	H	H		L	H	H	H		L
C03	H	L	H		H	L		L	H
C04	H		L	H	L	H	H		H
C05		L	H	H	L		H	H	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BTI63B	Goods & Service Tax	4	5	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 today's economy.

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:

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:

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

Unit IV:

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:

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, Taxmann Publications Private Limited. (2017). Simplified
Approach to GST – A Ready Reference.

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.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	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
18BT16ZD	Entrepreneurial Development Program	2	5	0	0	Theory

Introduction:

To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a 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	:	The course aims 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- start up India.

Unit V

[12 Periods]

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

Text Book:

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

Reference Book:

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	P02	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
18BT15EA	SQL	4	4	0	0	Theory

SQL

Unit I Overview SQL-WhatisSQL?-SQLProcess-SQLCommands- SQL –RDBMSConcepts-WhatisRDBMS?-SQLConstraints-DataIntegrity

Unit IIDatabaseNormalization-Database First NormalForm(1NF)-Database Second NormalForm(2NF)- Database Third Normal Form (2NF)

Unit III SQL RDBMS Databases-MySQL-MSSQL Server- SQL Syntax- Various Syntax in SQL- SQL Data Types

UNIT IV SQL – Operators-What is an Operator in SQL? -SQL Arithmetic Operators-Arithmetic Operators – Examples-SQL Comparison Operators-Comparison Operators – Examples-SQL Logical Operators-Logical Operators – Examples

Unit V: SQL CREATE Database- SQL DROP or DELETE Database-SQL SELECT Database, USE Statement- SQL INSERT Query-SQL SELECT Query

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BT15EB	MS ACCESS	4	4	0	0	Theory

MS ACCESS

UNIT –I MS ACCESS – OVERVIEW- MS ACCESS – RDBMS- DATA DEFINITION- DATA MANIPULATION - DATA CONTROL.

UNIT II MS ACCESS — OBJECTS - TABLE QUERY- FORM-REPORT - OTHER MS ACCESS OBJECTS.

UNIT III MS ACCESS — CREATE DATABASE-MS ACCESS — DATA TYPES-MS ACCESS — CREATE TABLES

UNIT IV MS ACCESS – ADDING DATA-MS ACCESS — QUERY DATA -CREATE SELECT QUERY

UNIT V MS ACCESS — CREATE QUERIES-CREATE AN UPDATE QUERY-CREATE A DELETE QUERY - CREATE A MAKE TABLE QUERY

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BTI5EC	Management Information System	4	6	0	0	Theory

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.

Text book:

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

Reference Books:

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
C01	L	H	H	L	H	H	H	H
C02			L	L	L			H
C03			L		L			
C04		L	L		L		L	
C05	L	L	L		L	L	L	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BT15ED	Direct Tax	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:

C01	To know about various basic concepts used in Income tax Act.
C02	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
C03	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
C04	Described about the provisions of salary income, House property & business or profession and their computation
C05	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]

Basic concept, Definitions- Income, agricultural income, person, assessed, assessment year, previous year, gross total income, total income, Tax Rate for Different Persons. Permanent Account Number (PAN) - How to apply 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 - Salaries - Income from house property.

Unit III: [12 Periods]

Profits and gains of 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.

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	P01
C01	H	H	H	L	L	H	L	L	H
C02	L	H	H	L	H		H	L	H
C03		H	H		H	H	H		L
C04	H	L	L	H	H	H	L	L	L
C05	L	H	H	L	H	L	L	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BT15EE	Securities Law	4	5	0	0	Theory

Introduction:

Securities Law is constantly evolving to suit the requirements of this growing field. It is essential for anyone interested in building a career in this area to have a firm grasp of the fundamentals.

Course Outcome:

CO1	:	To understand the financial system and its development
CO2	:	To analyse the capital market and regulatory framework
CO3	:	To evaluate the powers and functions of SEBI
CO4	:	To create the financial instruments under capital market
CO5	:	To evaluate the primary and secondary marketing activities

UNIT I:An Overview of Financial System:

[12 Periods]

Constituents of financial system; significance, development and growth of financial and capital markets in India; Financial reforms and present scenario, regulatory authorities governing financial and capital markets.

UNIT -II Primary market and secondary market:

[12 Periods]

Primary Market: Meaning, Significance and scope, developments in primary market; various agencies and institutions involved in primary market. Secondary Market: Meaning, significance functions and scope of secondary market; secondary market intermediaries – stock brokers, sub-brokers, advisors, their rules, regulations and code of conduct framed by Securities and Exchange Board of India.

UNIT III : Capital Market:

[12 Periods]

An introduction, meaning and significance of capital market; capital market vis-a-vis money market; market players – investors and companies; regulatory framework governing Indian Capital Market; an overview of international capital market.

UNIT IV:Securities and Exchange Board of India and Investor Protection: [12 Periods]

Role and Powers of SEBI. Meaning, functions, objectives of SEBI. Significance of investor protection, regulatory measures to promote investor confidence.

UNIT V Financial Instruments:

[12 Periods]

Depreciation – Stra

Capital market instruments – equity, debentures, preference shares, sweat equity shares, non-voting shares, new instruments of capital market – pure, hybrid and derivatives; money market instruments - treasury bills, commercial bills, certificate of deposits; new money market instruments.

TEXTS BOOKS

1.Balakrishnan &Narta. S., Securities Market in India.

REFERENCES

1.Maheswari, S.N. Financial Management.

2. Donald & Fisher & Ronald T.Jordan, Security Analysis and Portfolio Management.

3. Gordon & Natarajan, Financial Service.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BTI5EF	Labour Law	4	5	0	0	Theory

Introduction:

The general tendency in the modern development of “labour law” has been the strengthening of statutory requirements and collective contractual relations at the expense of rights and obligations created by individual employment relationships.

UNIT I: Introduction

[12 Periods]

Labour law – Its scope and object – Regulation of labour in the interest of employees
The evolution of the concepts of master and servant giving place to employer and employee –
Theory of Laissez Faire and state regulations of Labour – Common law and Labour legislation – Its special features.

UNIT II: Workman’s Compensation Act

[12 Periods]

Depreciation – S

Workman’s Compensation Act, 1926: Defenses available to employers before passing of the Act-
Rules - Defenses available to employers – Amount of compensation – Occupational diseases.

UNIT III - Minimum Wages Act

[12 Periods]

The Payment of Minimum Wages Act, 1936: Definitions- Rules for payment of wages- provisions -
Deductions from wages- Maintenance of registers & records- Inspectors-Appeal- Penalties.

UNIT IV - Industrial Dispute Act

[12 Periods]

Industrial dispute Act, 1947 - Meaning - Objectives - Definitions- Relief notice of charge in condition - Grievance
- Settlement authority - Reference of dispute - Arbitration - Strikes and lock Outs - Layoff -Retrenchment –
Special provisions - Unfair labour practices

UNIT V The Contract Labour (Regulation & Abolition) Act 1970

[12 Periods]

Scope & Application of the Act – Act not to apply to certain establishments – Definitions – Registration of
Establishments employing Contract Labour – Licensing of Contractors – Welfare & Health of Contract Labour –
Penalties & Procedure

TEXTS BOOKS:

1. N.D. Kapoor, A handbook on Industrial Laws, Sultan Chand & Sons, New Delhi, 2005.

REFERENCES:

1. Malhotra, The Law of Industrial Disputes, Vikhas Publications New Delhi. 2004.
2. J.R. Carby Hall, Principles of Industrial Law, Pearson Publication. 2003.
3. H. Samuel, Industrial Law, Vikhas Publications New Delhi, 2002.

Mapping of Course Outcomes with Program Outcomes:

price

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BT16EA	E-Commerce	4	5	0	0	Theory

Introduction:

The student gains an overview of all aspects of E-Commerce. Topics include development of the Internet and E-Commerce, options available for doing business on the Internet, features of Web sites and the tools used to build an E-Commerce web site, marketing issues, payment options, security issues, and customer service.

Course Outcome:

CO1	:	Demonstrate an understanding of the foundations and importance of E-commerce
CO2	:	Analyze the impact of E-commerce on business models and strategy
CO3	:	Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.
CO4	:	Discuss legal issues and privacy in E-Commerce
CO5	:	Recognize and discuss global E-commerce issues

Unit I: [12 Periods]

E-Commerce - Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of I way - Network Access Equipment-Internet Terminology.

Unit II: [12 Periods]

Electronic Data Interchange- Benefits- Legal, Security & Privacy issues- EDI software implementation- Value added networks-Internal Information Systems -Work flow atomization and Coordination-Customization and Internal Commerce.

Unit III: [12 Periods]

Network security and firewalls - Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing - Technology behind the web- Security.

Unit IV: [12 Periods]

Intelligent Agents- Definition and capabilities-limitation of agents- Cryptography and Steganography - security-web based marketing - search engines and directory registration-online advertisement - Portable and info mechanics - website design issue.

Unit V:

[12 Periods]

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-
Smart Cards & Credit Card -Risk.

Text Book:

1. Bharat Bhasker – “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd-4th Edition

Reference Books

1. Ravi Kalakota&Andrew “Frontiers of Electronic Commerce”, Dorling Kindersley Pvt.Ltd.2014
2. Daniel Minoli “Web Commerce Technology Handbook”,Tata McGraw Hill Publishing, New Delhi – 16th Reprint 2008

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01	H	H	L	L	H		H	L
C02	H	H	L	L	H	L	H	L
C03	L		L		L	H	L	L
C04	H	H	L	L	H	H	L	L
C05	L		L		H	L	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BT16ED	Auditing	4	5	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	To articulate knowledge of fundamental audit concepts.
CO2	To apply critical thinking skills and solve auditing problems through the use of case studies.
CO3	To explain the legal framework under which Internal Control, Internal Check And Internal Audit.
CO4	To demonstrate the ability to undertake research on significant auditing issues and to keep up-to-date with developments in auditing voucher.
CO5	To outline the role of verification and valuation of assets.

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.

Text book:

- 1 Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.

Reference Books:

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

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
18BTI6EC	Foreign Exchange Management	4	5	0	0	Theory

UNIT - I

Foreign Exchange markets-participants-settlement of transactions- functions of foreign Exchange market- Foreign currency accounts- determination of exchange rates- Foreign Exchange Management Act- Administration of foreign exchange.

UNIT – II

Foreign exchange transactions-spot, forward and swap transactions- exchange quotations-foreign exchange rates-basis-types of rates-buying and selling rates-cross rates.

UNIT – III

Forward exchange contracts - features -forward margin - factors determining forward margin-calculations - Inter bank deals - cover deals- trading.

UNIT – IV

Foreign exchange risk and exposure - types of exchange risk and exposure- internal techniques of exposure-external techniques of exposure.

UNIT – V

Pre-shipment finance - features- categories of pre-shipment finance pre-shipment credit in foreign currency - post-shipment credit finance features -categories.

BOOKS RECOMMENDED

1. Foreign exchange & Risk Management : C.Jeevanandam
2. International Financial : PrakashG.Apte
3. International Financial Management : V.K.Bhalla
4. International Financial Management : V.Sharan
5. International Financial Management :Eun /Resnick
6. Global Financial Markets : Ian H.Giddy.

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	L		M		M		H	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BTI6EF	SUPPLY CHAIN MANAGEMENT	4	5	0	0	Theory

Objective

To create awareness about the supply chain activities taken in order to deliver the goods

Unit I

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

UnitII

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit IV

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

Reference Books:

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill32

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	PO9
CO1	L	L		M		M		H	H
CO2	L		L		L	L	M	H	

C03		L	M	M		M			H
C04	L		L		L		M		H
C05	L	L		M		M		H	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BT16EE	CYBER LAW	4	5			Theory

Introduction:

This course aims to expose the students to be aware on the information Technology Law.

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

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 Act1872.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.

Note: Distribution of marks 100% Theory.

Textbook:

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

Reference :

- Investigating Cyber Law and Cyber Ethics: Issues, Impacts and Practices” by Alfreda Dudley and James Braman
- “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

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
18BCP6ZD	Financial Market	4	5	0	0	Theory

Introduction:

To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.

Course Outcome:

CO1	:	Understand the role and function of the financial system in reference to the macro economy
CO2	:	Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
CO3	:	Evaluate and create strategies to promote financial products and services.
CO4	:	To understand different Financial Service Institution.
CO5	:	To examine the Capital Market and its Instruments.

UNIT I

Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market.

UNIT II

Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market (NIM) – Debt Market – Foreign Exchange Market – Derivatives Market.

UNIT III

Financial Services Institutions – Clearing corporation of India Limited (CCIL) – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL).

UNIT IV

Investment Information and Credit Rating Agency of India Limited (Icra) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).

UNIT V

Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working – Export-Import (EXIM) Bank of India – NABARD.

Text Book:

1. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.
2. Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.

Reference Book:

1. Financial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP5EB	Investment Management	4	6	0	0	Theory

Introduction:

Provides a necessary and solid base prior to an exploration of more complex strategies. Explores the investment types commonly used in trusts, the methods for stock and bond selection and analysis, the economic influences and legal considerations regarding trust investments, and many of the considerations and tools for portfolio management.

Course Outcome:

C01	Understand what institutional investors are and how they operate
C02	Identify the characteristics of the principal asset classes
C03	Identify and distinguish between the principal investment products
C04	Understand the importance of establishing investor preference
C05	Understand the basic principles of portfolio construction

Unit I: [12 Periods]

Introduction to Investment: Concepts of Investment – Common forms of Investment Types of securities – Government securities – Government securities market -- India money market and Capital market Institutions- Risk and Return – Systematic and Unsystematic Risk.

Unit II: [12 Periods]

Stock Markets: SEBI - Structure – Functioning – NSE and BSE – Functions – Listing of securities – New Issue Market- Mechanics of Trading in stock exchange – OTCEI.

Unit III: [12 Periods]

Investment Valuation Measures and Approaches: Equity and Debt valuation: Methods of valuation of equity and debt investments – Fundamental Analysis – Technical Analysis – Price – Earnings analysis - EPS.

Unit IV: [12 Periods]

Investment portfolios, Mutual funds and Efficient Market Hypotheses: Portfolio Concept and Construction – Portfolio risk and Return – Efficient portfolios – Portfolio Choice – Random Walk Theory.

Unit V: [12 Periods]

Futures and Options: Call and put options contracts – Futures market: Features of futures contracts –

Textbook:

1. Preethi singh – Investment Management Himalaya Publishing House

Reference:

1. *Investment Management – B.K.Bhalla*

2. *Security analysis and Portfolio Management – Prasanna chandra*

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01	L	H	H	L	H	H	H	H
C02		H	L	L	L			H
C03	L		L		L	H	H	
C04		L	L	H	L	H	L	L
C05	L	L	L	H	L	L	L	