

**DEPARTMENT OF COMMERCE**

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**

RathinamTechzone, Pollachi Road, Eachanari, Coimbatore – 641021



**Syllabus for  
M.Com (Computer Applications)**

**(I, II, III & IV Semester)**

**2021-2022 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 need.

### **MISSION**

The Department of Commerce provides a student-centered environment that promotes academic excellence, professional and personal growth, 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, higher education and to meet future career challenges.

**Program Educational Objectives (PEO):**

PEO1	:	Teach the recent developments in the various areas of Commerce and Industry.
PEO2	:	Orient the students in the applied aspects of different advanced business practices and technical skills in computer application in business.
PEO3	:	Avenues of studies in various professional courses and also to develop communication skills and ability to the quality of organization.
PEO4	:	Equip the students to occupy the important positions in business, industries and related organizations.
PEO5	:	Inspire the students to apply the knowledge gained for the development of society in general particularly in commerce and computer applications.

**Mapping of Institute Mission to PEO**

Institute Mission	PEO's
Provide quality education at reasonable cost and to gather academic and research experiences in the field of commerce, industry, research and computer applications.	PEO1, PEO2
Motivate the students in the field of advanced business practices like banking, insurance and taxation with technical skills in computer applications like tally, SPSS etc.,	PEO2, PEO3
Provide opportunities to the students to acquire knowledge about professional courses like ACS, ICWA, ACA etc., and develop communication skills and to the quality of organization.	PEO3, PEO1
Encourage the students to become entrepreneurs and to apply the knowledge gained for the development of society.	PEO4, PEO5

**Mapping of Department Mission to PEO**

Department Mission	PEO's
Educate the graduates to acquire knowledge in accounting, finance, banking, taxation, management, insurance, human resource, information technology etc.,	PEO1, PEO2
The content includes but is not limited to instruction in advanced spread sheet, intermediate digital design, introductory database, introductory web design and soft skills for business applications. These competencies provide the skills necessary to ensure increased productivity and efficient utilization of equipment.	PEO3, PEO5

Learning activities are provided in public and private sector industries using hands – on experiences with the equipment, materials and technology appropriate to the course content and in accordance with the current practices like ACS, ICWA, ACA etc.,	PEO3, PEO4
Acquire global exposure at a lower cost in commerce education. It gives an opportunity for every students to participate in virtual class room without considering their status, gender and role differences in the society.	PEO5, PEO1

**Program Outcomes (PO):**

<b>PO1</b> :	Develop an attitude for working effectively and efficiently in a global business environment and economic development in the world.
<b>PO2</b> :	Integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.
<b>PO3</b> :	Acquired knowledge on global financial strategy, International financing decisions, International Investment.
<b>PO4</b> :	Apply the knowledge of accounting fundamentals, and computer specialization to the solution of complex accounting and management problems.
<b>PO5</b> :	Ability of accounting data, financial data, and other information to solve complex and unstructured business problems.
<b>PO6</b> :	Combine the practical knowledge of marketing, accounting, banking, insurance, taxation, stock exchanges, and international trades with relating to computer technology using digitalization.
<b>PO7</b> :	Develop knowledge of sophisticated financial accounting topics such as business combinations, governmental accounting, partnership accounting and other advanced financial accounting.
<b>PO8</b> :	Develop the ability to evaluate financial results through examination of statement analysis.

**Program specific outcome (PSO)**

<b>PSO1</b>	:	Application financial and statistical tools in research Projects and in real time business help in Decision making.
<b>PSO2</b>	:	Adapt to recent changes in Accounting, Taxation, Investment securities, Marketing and Human Resource.
<b>PSO3</b>	:	Utilize the advanced methodology in developments by using modern techniques for growth and organization as well as nation.
<b>PSO4</b>	:	Apply the learning from the courses will help communicate professionally and face challenges ethically with concern to develop strategies for global business issues.

**Correlation between the POs and the PEOs**

Program Outcomes		PEO1	PEO2	PEO3	PEO4	PEO5
PO1	:	2	1		3	
PO2	:	2	3			
PO3	:	3	2		2	
PO4	:	2	1			
PO5	:			2	2	
PO6	:	2		3		
PO7	:		2		1	2
PO8	:				2	1
PO9			2	1		
PSO1	:	1	3	2	1	
PSO2	:	3		3		
PSO3	:			2	2	
PSO4	:		1			2

Components considered for Course Delivery is listed below:

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

**Mapping of POs with Course Delivery:**

Program Outcomes	Course Delivery								
	1	2	3	4	5	6	7	8	9
<b>PO1</b>	1		2		1	2		3	3
<b>PO2</b>	3		3	2		2			
<b>PO3</b>			1	1	2	3	2		2
<b>PO4</b>		3		3	3	2	3	2	1
<b>PO5</b>	2	3	2		2		2	3	2
<b>PO6</b>		3	2	2			1	3	
<b>PO7</b>	2	2		3		2		2	2
<b>PO8</b>	3		2		1	1	2		1
<b>PO9</b>			3				1	2	
<b>PSO1</b>	2	1	3	1				1	
<b>PSO2</b>	1		2			3			2
<b>PSO3</b>			1	1		2	2	1	
<b>PSO4</b>	1	2			2		1		

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**

**Scheme of Curriculum for M.Com (CA)**

For the students admitted in the Batch during 2021 - 2022

Board of Studies – Commerce (PG)

S.No	Sem	Part	Type	Title of Paper	Credit	Hour	Int	Ext	Total	Exam Hour
1	I	III	Theory	Core -I- Advanced Accounting	4	7	50	50	100	3
2		III	Theory	Core -II-Managerial Economics	4	7	50	50	100	3
3		III	Theory	Core -III- Object Oriented Programming withC++	4	6	50	50	100	3
4		III	Theory	Core- IV- Marketing management	4	5	50	50	100	3
5		III	Practica I	Core Practical-I- MS- Excel &C++	4	5	50	50	100	3
1	II	III	Theory	Core -V- Advanced Cost Accounting	4	5	50	50	100	3
2		III	Theory	Core -VI- Human Resource Management	4	5	50	50	100	3
3		III	Theory	Core -VII- Business Research Methods	4	5	50	50	100	3
4		III	Theory	Core -VIII- Database Management system.	4	5	50	50	100	3
5		III	Theory	Core –IX-Legal Aspects of Business	4	5	50	50	100	3
6		III	Practica I	Core Practical-II- Tally & DBMS	4	5	50	50	100	3
1	III	III	Theory	Core –X-Direct Tax	4	6	50	50	100	3
2		III	Theory	Core – XI- Management Accounting	4	6	50	50	100	3
3		III	Theory	Elective-I	4	6	50	50	100	3
4		III	Theory	Elective-II	4	6	50	50	100	3
5		III	Practica I	Core Practical-III-Tally- II	4	6	50	50	100	3
6		III	Project	Core Practical IV – Industrial Training Report	2	-	50	-	50	3
1	IV	III	Theory	Core-XI- Principles and Practice of Insurance	4	5	50	50	100	3
2		III	Theory	Core X- Investment Management	4	5	50	50	100	3
3		III	Theory	Core- XII- Financial Market and Institution	4	5	50	50	100	3
4		III	Theory	Elective-III	4	5	50	50	100	3
5		III	Project	Core Project-I-Project -Work and Viva- Voce	8	10	100	100	200	3
<b>Total</b>					<b>90</b>	<b>120</b>	<b>1150</b>	<b>1100</b>	<b>2250</b>	



**ELECTIVE**

<b>Elective</b>	<b>Sub code</b>	<b>Subject</b>
Elective-I		Management Information System
		Behavioral Finance
		Block Chain
Elective-II		Web Designing
		Cyber Security
		Services Marketing
Elective-III		E Commerce
		Enterprise Resource Planning
		Entrepreneurial Finance

Note: 1. Learning the courses – Advanced Accounting, Managerial Economics, Management Accounting

@ - No End Semester Examination, only Internal Exam.

# - No Internal Examination, only End Semester Exam.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Advanced Accounting</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction:** This subject is a comprehensive study of Banking– Insurance– Investments and Farm Accounting and preparation of consolidated financial statement of the mentioned fields

**Course focus on: Entrepreneurship**

**Course Outcome:**

CO1	:	Determine appropriate accounting method required under various share ownership scenarios.
CO2	:	Determine Goodwill and prepare a consolidated balance sheet at the date of acquisition for business combinations.
CO3	:	Translate the financial statements of a foreign subsidiary using the appropriate method.
CO4	:	Prepare consolidated financial statements.
CO5	:	Differentiate between not- for-profit and for profit accounting.

### **Unit I: Accounts of Banking Companies**

Business of banking companies – some important provisions of Banking Regulation Act of 1949 - minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting– final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

### **Unit II: Accounts of Insurance Companies**

Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.

### **Unit III: Inflation Accounting**

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

### **Unit IV: Farm Accounting**

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems.

**Unit V: Investment Accounting**

Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems

**Textbook:**

1. S.N. Maheswari, Advanced Accountancy, Vikas Publishers, 2018.

**Reference:**

1. Advanced Accounting (Volume 1) Tata McGraw - Hill Publishing Limited – New Delhi Edition 2016.
2. Joe Ben Hoyle, Timothy Doupnik, Thomas Schaefer McGraw, Hill Education Publishing Year 2019.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program Outcome										Program specific outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	1	3	3		3	1		1				
CO2		1	1	1			2	3			1			
CO3	1	2		1	2			1						
CO4	1	1		1		1						1		
CO5	2	1		2	1	1		2			1			

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

**Introduction:**

Managerial economics deals with the application of the economic concepts, theories, tools and methodologies to solve practical problems in a business. It helps the manager in decision making and acts as a link between practice and theory. It is a branch of economics that applies micro economic analysis to decision methods of business or other management units.

**Course focus on: Skill development**

**Course Outcome:**

CO1	:	To narrate the scope of managerial economics and to discuss the process of Managing the various exposures that affects the firm or enterprise.
CO2	:	To understand the basic concepts of Demand, Supply and Equilibrium, elasticity, estimating production function and their determinants in managerial economics.
CO3	:	To analyze the reason for existence of firms and the effect of these factors on market dynamics of the concepts of price, cross and income elasticity.
CO4	:	To calculate the break-even point cost function and the difference between short-run and long-run cost function.
CO5	:	To interpret current economic events and policy in terms of business cycle fluctuations and imperfect competition and from alternative economic Perspectives.

**Unit –I**

**[12 Periods]**

Nature and Scope of Managerial Economics in relation with other disciplines – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit - Value of enterprise

**Unit –II**

**[12 Periods]**

Demand Analysis – Demand determinants – Demand distinctions – Elasticity of demand – Types, methods-Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables – Factor influencing elasticity of demand.

**Unit – III**

**[12 Periods]**

Cost and production analysis - Cost concepts – Cost and output relationship - cost control  
– Short run and Long run - cost functions - production functions – Break-even analysis  
Economics scale of production.

**Unit –IV**

**[12 Periods]**

Pricing and output decisions in different market situations – Monopoly and duopoly  
competition - perfect and imperfect - pricing policies

**Unit –V**

**[12 Periods]**

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

**Textbook:**

1. Maheswari and Varshney : Managerial Economics, Prentice Hall India Learning Private Limited; 2<sup>nd</sup> Edition, 2005.

**Reference :**

1. P.L.Metha : Managerial Economics Prentice Hall India Learning Private Limited; 2<sup>nd</sup> Edition, 2012.
2. G.S.Gupta : Managerial Economics, Mcgraw Higher Ed, 2011.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program Outcome										Program specific outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	1	3	3		3	1		1	3	2		
CO2		1	1	1			2	3			1		2	
CO3	1	2		1	2			1		3	2		3	
CO4	1	1		1		1				3		1	2	
CO5	2	1		2	1	1		2			1	2	3	

**Semester: I**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Database Management System	4	6	0	0	Theory

**Introduction:**

A database management system (DBMS) refers to the technology for creating and managing databases. DBMS is a software tool to organize (create, retrieve, update and manage) data in a database. The main aim of a DBMS is to supply a way to store up and retrieve database information that is both convenient and efficient.

**Course focus on: Skill Development**

**Course Outcome:**

CO1	:	To learn the concepts of database management system.
CO2	:	To analyse an information storage and model expressed in the form of an entity relation diagram and other optional analysis forms such as data glossary.
CO3	:	To demonstrate the relational data model, transform an information model into a relational database schema and to use a data definition language and /or utilities to implement the schema using a database management system.
CO4	:	To formulate using relational algebra & give solutions to a broad range of query problems using SQL.
CO5	:	To demonstrate an understanding of normalization theory and apply such knowledge to the normalize the database.

**Unit – I**

**[12 Periods]**

Database System Architecture Basic concepts: Data system, operational data, data independence, Architecture for a database system, Distributed databases. Storage Structures: Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network approach.

**Unit –II**

**[12 Periods]**

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

**Unit – III**

**[12 Periods]**

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

**Unit – IV**

**[12 Periods]**

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

**Unit –V**

**[12 Periods]**

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

**Textbook:**

1. Database Systems concepts by Abraham Silberschatz, Henry F Korth, Mcgraw Higher Ed., 6<sup>th</sup> Edition, 2000.

**Reference :**

1. Database Modeling and Design by Toby J. Teorey, Sam S. Lightstone, Tom Nadeau, H. V. Jagadish, Morgan Kaufmann Publisher.
2. Express Learning Database Management Systems, by ITL ESL

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program Outcome									Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	3	3		3	1		1	3	2	
CO2		1	1	1			2	3			1		2
CO3	1	2		1	2			1		3	2		3
CO4	1	1		1		1				3		1	2
CO5	2	1		2	1	1		2			1	2	3

**Semester: I**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Law</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

The present course aims at familiarizing the participants with various legal aspects of business. It aims at providing a rich fund of contemporary knowledge , time tested principles, basic concepts, emerging ideas, evolving theories, latest technique , ever changing procedures & practices in the field of Law in a comprehensive way .

**Course focus on: Entrepreneurship**

**Course Outcome:**

CO1	:	To understand about the concept of contract act
CO2	:	To learning about the Procedures for formation of partnership firm
CO3	:	To understand about the concept of Negotiable instruments
CO4	:	To know about the Incorporation of companies
CO5	:	The students will study about the concept of information technology and its salient features.

**Unit – I**

**[12 Periods]**

The Indian Contract Act, 1872 Definition of a Contract and its essentials, Formation of a valid Contract - Offer and Acceptance, Consideration, Capacity to Contract, Free consent, Legality of object, Discharge of a Contract by performance, Impossibility and Frustration, Breach, Damages for breach of a contract, Quasi contracts. Special Contracts Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency.

**Unit –II**

**[12 Periods]**

The Indian Partnership Act, 1932 Definition of Partnership and its essentials, Rights and Duties of Partners: Types of Partners, Minor as a partner, Doctrine of Implied Authority, Registration of Firms, Dissolution of firms. Limited Liability Partnership Act, 2000 Incorporation by registration, Relationship of members, members as agents, ex- members, designated members, Cessation of trade by Limited liability partnership, Insolvency and winding up.



**Unit –III**

**[12 Periods]**

The Sale of Goods Act, 1930 Definition of a Contract of Sale, Conditions and Warranties, Passing of Property, Right of Unpaid Seller against the Goods, Remedies for Breach. The Negotiable Instrument Act, 1881 Definition and characteristics, Kinds of negotiable instruments, Promissory Note, Bill of Exchange and Cheques, Holder and Holder in due course, Negotiation, Presentment, Discharge from Liability, Noting and Protest, Presumption, Crossing of Cheques, Bouncing of Cheques

**Unit –IV**

**[12 Periods]**

The Companies Act, 1956 Nature and Definition of a Company, Registration and Incorporation, Memorandum of Association, Articles of Association, Prospectus, Kinds of Companies, Directors: Their powers and duties, Meetings, Winding up. The Consumer Protection Act, 1986 Aims and Objects of the Act, Redressal Machinery under the Act, and Procedure for complaints under the Act, Remedies, and Appeals, Enforcement of orders and Penalties.

**Unit – V**

**[12 Periods]**

The Information Technology Act, 2000 Definition, Digital Signature, Electronic Governance, Attribution, Acknowledgment and Dispatch of Electronic Records, Sense Electronic Records and Sense Digital Signatures, Regulation of Certifying Authorities, Digital Signature Certificates, Duties of Subscribers, Penalties and Offences.

The Right to Information Act, 2005 Right to know, Salient features of the Act, obligation of public Authority, Designation of Public Information officer, Request for obtaining information, Duties of a PIO, Exemption from disclosure of information, Partial disclosure of information, Information commissions, powers of Information Commissions, Appellate Authorities, Penalties, Jurisdiction of courts.

**Textbook**

1. N.D Kapoor & Rajni Abbi-General Laws & Procedures (Sultan Chand & Sons)

**Reference**

1. Kuchhal M.C. - Business Law (Vikas Publication, 4 th Edition)
2. Gulshan S.S. - Business Law Including Company Law (Excel Books)

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program Outcome										Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
<b>CO1</b>	3	3	1	3	3		3	1		1	3	2		
<b>CO2</b>		1	1	1			2	3			1		2	
<b>CO3</b>	1	2		1	2			1		3	2		3	
<b>CO4</b>	1	1		1		1				3		1	2	
<b>CO5</b>	2	1		2	1	1		2			1	2	3	

**Semester: I**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Type
	MS Excel	4	6	0	Practical

**Introduction :**

Ms Excel is to create and maintain database in business. So business people and others can reduce the manual work and maintain simple database for future reference.

**Course focus on: Skill Development**

**Course Outcome:**

CO1	:	Students will be able to identify the different components of the Excel worksheet.
CO2	:	Students will be able to differentiate between an Excel workbook & worksheet.
CO3	:	Students will be able to construct formulas to manipulate numeric data in an excel worksheet.
CO4	:	Students will be able to enhance alpha and numeric date in an Excel Worksheet
CO5	:	Students will be able to access and manipulate data using the database functions of Excel

1. Create a student mark list with following input field: Student name, Roll number, Marks in Tamil, English, accounts, Economics and Computer Science. Calculate total marks, average and result by using arithmetic functions (Sum, Multiply, Divide and Subtract).
2. Create a Excel sheet named Employee necessary Employee Name, Employee Code, Address, Designation, Grade, Date of Join, and Salary) by using Arithmetic functions and show a report in chart.
3. Create a table columns and rows in Excel with Student details as Student Name, Gender, Roll No, Department Name, address and Percentage and Show students who have final scores greater than 40 by Advanced Filter option. Use Auto formula and show report with Graph.
4. Calculate the total score of each student by updating student details with minimum 3 subjects and write the formula. Display the word "Fail" if the student failed and "Pass" if the student passed in Mention column. Students are considered failed if their total is less than 40. Otherwise, they pass. Count the number of students who failed and Count the number of students who passed. Calculate the percentage of students who failed and Calculate the percentage of students who passed. Display grade letter of each student in Grade column.

5. Create Excel sheet with the details as Order Id, Product, Unit Price, Quantity, Discount, Revenue, Tax % and Net Income. Calculate the revenue of each sale, Calculate the total revenue, Calculate the net income of each sale, and Calculate the total net income.
6. Create Excel Sheet with Full name, Last Name, First Name and E-mail(Lastname\_Firstname@gmail.com). Get the last name from the full name, Get the first name from the full name and Generate an e-mail for each person. The e-mail takes the form of LastName\_FirstName@gmail.com.
7. Create Excel sheet with the details as Order Id, Product, Unit Price, Quantity, Discount, and Rank. Highlight product(s) with cheapest price, Highlight product(s) with highest price, Calculate the total quantity of the product with Order ID and Count the products with Order ID. Count the products with their unit prices > 40 and their quantities >30. Calculate the average of unit prices of products with Order ID =10250. Use rank function to rank the products bases on their unit prices.
8. Create Student, Product and Employee worksheets and show the reports for each and every calculation that had done on the worksheet. Select different types of Charts and graphs for displaying the reports.

**Textbook:**

1. Office 2000, Stephen L. Nelson, Sultan Publication, 2000.

**Reference Book:**

1. Microsoft Office 2016 Word, Excel, One Note Book - Vol 1
2. Microsoft Office 2016 Step by Step (Step By Step (Microsoft)) Paperback – Import, 30 Nov 2015 by Joan Lambert (Author), Curtis Frye (Author).

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program Outcome										Program specific outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	1	3	3		3	1		1	3	2		
CO2		1	1	1			2	3			1		2	
CO3	1	2		1	2			1		3	2		3	
CO4	1	1		1		1				3		1	2	
CO5	2	1		2	1	1		2			1	2	3	

**Semester : II**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Advanced Cost Accounting</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

This course addresses cost and management accounting topics relating to the implementation and control of management decisions. The impact of technology and new operating philosophies on integrated accounting systems is also explored.

**Course focus on: Employability**

**Course Outcome:**

CO1	:	To predict the Use job-order costing to cost one or a small number of jobs which require different types and amounts of direct materials, direct labor and indirect costs.
CO2	:	Recognize that job-order and process costing are being used in service, merchandising as well as manufacturing sectors.
CO3	:	Use the process costing system to prepare and analyze production reports where a large number of homogeneous products are manufactured.
CO4	:	Estimate the cost of defective units in a process costing environment.
CO5	:	Summarize company strategy, and explain how the Balanced Scorecard is used to implement company strategy, enabling the company to analyze the profitability resulting from implementing its strategy.

**Unit –I Introduction to Cost Accounting**

**[12 Periods]**

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting –Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

**Unit – II Labour Cost Control**

**[12 Periods]**

Meaning – Types: Direct Labour – Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System – Piece Rate System – Incentive Systems (Halsey plan – Rowan Plan & Taylors differential Piece Rate System) – Problems.

**Unit – III Overhead Cost Control**

**[12 Periods]**

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate.

**Unit – IV Cost & Capital Budgeting**

**[12 Periods]**

Capital budgeting – Meaning – Significance – Method of Capital Budgeting – Technical Costing – Process Costing – Marginal Costing – Job Costing – Standard Costing – Operating Cost – Break Even Analysis.

**Unit –V Reconciliation of Cost and Financial Accounts**

**[12 Periods]**

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

**Note: 80% Problem & 20% Theory**

**Textbook:**

1. Reddy & Murthy: Cost Accounting, Margham Publishers-2012.

**Reference :**

1. M.V. Skukla – Cost and Management Accounting, 2016.
2. BM Lal Nigham, Cost Accounting, 2013.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program Outcome										Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	1	3	3		3	1		1	3	2		
CO2		1	1	1			2	3			1		2	
CO3	1	2		1	2			1		3	2		3	
CO4	1	1		1		1				3		1	2	
CO5	2	1		2	1	1		2			1	2	3	

**Semester : II**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Human Resource Management	4	4	0	0	Theory

**Introduction**

Human Resource Management (HRM) is an operation in companies designed to maximize employee performance in order to meet the employer's strategic goals and objectives. More precisely, HRM focuses on management of people within companies, emphasizing on policies and systems.

**Course focus on: Employability**

**Course Outcome:**

CO1	:	Graduates will understand the resources of human and the techniques to manage them and their problems.
CO2	:	Graduate can able to apply their skill to occupier positions or to recruit the right person on the right job.
CO3	:	Graduate will be able to understand the pre or post training for job requirement.
CO4	:	By learning Graduate can able to predict and plan to solve the conflicts in an Organisational
CO5	:	By learning Graduate will be come to know how to evaluate and motivate the workers.

**Unit –I**

**[12 Periods]**

Introduction – Concept of Human Resource Management – Scope of Human Resource Management – History of Human Resource Management – Function of Human Resource Management – Role of HR Executives.

**Unit –II**

**[12 Periods]**

Introduction – Changing Role of Human Resource in India – Globalization – Its Impact on HR – Process of Human Resource Planning – Need for Human Resource Planning – HR Forecasting Techniques.

**Unit –III**

**[12 Periods]**

Concept of Recruitment - Factors affecting Recruitment - Source of Recruitment - Recruitment Policy - Selection - Selection Process - Application Forms - Selection Process - Application Forms - Selection Test - Interviews - Evaluation - Placement – Induction

**Unit –IV**

**[12 Periods]**

Concept and Need for Performance – Reviews – Overview of Performance Appraisal – Types of Appraisal Methods – 360 - degree appraisal – Benefits.

**Unit –V**

**[12 Periods]**

Competency Mapping – Business Process Outsourcing – Right Sizing of Workforce – Flexi time – Talent Management – Employee Engagement.

**Textbook:**

1. L.M. Prasad. Human Resource Management, Sultan Chand & Sons, New Delhi.

**Reference :**

1. P.C. Tirupathi, Personnel Management & Industrial Relations, Sultan Chand & Sons, New Delhi.
2. S.S. Khanka, Human Resource Management, S.CHAND, New Delhi.
3. Keith Darvis, Human Behaviours at work, McGraw Hill Higher Education.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program Outcome										Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	1	3	3		3	1		1	3	2		
CO2		1	1	1			2	3			1		2	
CO3	1	2		1	2			1		3	2		3	
CO4	1	1		1		1				3		1	2	
CO5	2	1		2	1	1		2			1	2	3	



**Semester: II**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Research Methods</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

In the realm of project management, processes, techniques and philosophies as to the best approach for allocating resources have been developed. These include discussions on functional vs. cross-functional resource allocation as well as processes espoused by organizations like the Project Management Institute (PMI) through their Project Management Body of Knowledge (PMBOK) methodology of project management. Resource management is a key element to activity resource estimating and project human resource management.

**Course focus on: Entrepreneurship**

**Course Outcome**

CO1	:	To know about the concept of research and methods of research design.
CO2	:	To know about the methods of sampling
CO3	:	To understand about the measurement and scaling techniques.
CO4	:	To learn about the measurement of statistical techniques.
CO5	:	To understand about the T test and F test.

**Unit –I**

**[12 Periods]**

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Identification, Selection and formulation of research problems – Hypothesis – Research design.

**Unit –II**

**[12 Periods ]**

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection. Tools of data collection – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.

**Unit –III**

**[12 Periods ]**

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports.

**Unit –IV**

**[12 Periods]**

Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation –Auto correlation – Regression models – OLS co-ordinary least square methods – Multiple regressions.

**Unit –V**

**[12 Periods]**

Test of significance – “t” Test - large sample and „F” Test, test of significance for attributes, analysis of variants – Business forecasting – Exponential smoothing – Chi-square test - Factor analysis – Discriminate analysis – cluster analysis – multiple regression and correlation – multidimensional scaling – Application of statistical software for data analysis ( Problems)..

**Textbook:**

1. Kothari: Research Methodology, New Age International Publishers.

**Reference :**

1. Business Research Methods, Bajpai Naval, Pearson Education.
2. Research Methodology : Methods And Techniques, C.R. Kothari, Gaurav Garg, New Age International Publishers

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program Outcome									Program Specified Outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3	1	3	3	3	3	2	3	3	2	3
CO2	3	1	3	1	1	3	3	1		3	1		3
CO3	3	3	2	1	3	1	1		3	1		3	1
CO4	1	3	2	1	2	2	2	2		2	2		2
CO5		1	1	1	3	1	1		2		1		3

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Object Oriented Programming with C++</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>4</b>	<b>Theory</b>

**Introduction:**

C++ Object Oriented. The prime purpose of C++ programming was to add object orientation to the C programming language, which is in it one of the most powerful programming languages. The core of the pure object-oriented programming is to create an object, in code, that has certain properties and methods.

**Course focus on: Skill Development**

**Course Outcome:**

CO1	:	To identify the Evaluation of Programming Paradigm and Inheritance. Learn the Applications of C++.
CO2	:	To learn the Data types of character sets and variables Else, For loop, While. Loop, while loop, break statement, switch statement, continue statement and go to statement.
CO3	:	To identify the Classes and objects its objects, specifications and data hiding .
CO4	:	To study about the operator overloading and its rules of operator loading and Benefits of Inheritance.
CO5	:	To identify the Virtual functions and Polymorphism and its needs .

**Unit –I**

**[12 Periods]**

Evaluation of Programming Paradigm – Elements of Object oriented programming - Data Encapsulation and Abstraction classes – Inheritance – Derived classes – Polymorphism – Operator overloading – Friend functions – Polymorphism – virtual functions – Merits and demerits of OOP – Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.

**Unit –II**

**[12 Periods]**

Data types – character set – Token, Identifiers and Keywords – variables – operators and expressions –Control flow – IF, IF. . Else, Nested If. Else, For loop, While..Loop, do..While loop, break statement, switch statement, continue statement and go to statement. Arrays – operations on arrays – Multidimensional arrays – strings – string manipulations. Functions – Function components – Library functions – Inline functions.

**Unit –III**

**[12 Periods]**

Classes and objects – Class specification – class objects – Accessing class members – defining member functions – Data Hiding – Friend functions and friend classes. Constructor – parameterized constructors – destructors – constructor overloading – order of constructor and destructor – copy constructor.

**Unit –IV**

**[12 Periods]**

Operator overloading – over loadable operators – Rules for overloading operators – Data conversion. Inheritance – Forms of inheritance – single, multiple, multi-level, hierarchal and hybrid inheritance – when to use inheritance – Benefits of Inheritance.

**Unit –V**

**[12 Periods]**

Virtual functions and Polymorphism – need for virtual functions – Pointers to derived class objects – Pure virtual functions – Abstract classes – Rules for Virtual functions – Data file operations – Opening of file – closing of file – stream state member functions – reading/writing a character from a file – structure and file operations – classes and file operations.

**Textbook:**

1. E.Balagurusamy, -Object Oriented Programming with C++||, TataMcGraw Hill Publishing Company Ltd.

**Reference :**

1. OBJECT-ORIENTED PROGRAMMING WITH C++, M. T. Guru, D. S. Nagendraswamy, H. S.Manjunatha, K. S. Somashekara, PHI
2. C++ and Object - Oriented Programming Paradigm, Debasish Jana, Prentice Hall India Learning Private Limited

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes										Program specific outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	1	3	3	1	3	3	3	3	2	3	1	3	3	
CO2	3	1	3	1	1	3	3	1		3	1	1	3	
CO3	3	3	2	1	3	1	1		3	2	1	3	2	
CO4	1	3	2	1	2	2	2	2		2	1	2	2	
CO5		1	1	1	3	1	1		2	1	1	3	1	

**Semester: II**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Legal Aspects of Business</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction:** The legal environment of business is to learn the attitude of the government towards business, current trends of public control in taxation, regulation of commerce and competition.

**Course focus on: Entrepreneurship**

**Course Outcome:**

CO1	:	To provide an overview of important laws that have a bearing on the conduct of business in India.
CO2	:	To examine the various legal forms that a business entity can take and the relative advantages and disadvantages of each of these forms.
CO3	:	To understand various modes of dispute resolution in business Transactions.
CO4	:	Students are able to appreciate the importance of law and legal institutions in Business
CO5	:	Students are able to have a basic understanding of the laws relating to contract, consumer protection, competition, companies and dispute resolution.

**Unit I: The Indian Contract Act 1872**

[12 Periods]

Definition of contract – essentials elements and types of a contract – Formation of a contract – performance of contracts – breach of contract and its remedies – Quasi contracts -Contract of Agency: Nature of agency – Creation and types of agents – Authority and liability of Agent and principal: Rights and duties of principal and agents – termination of agency.

**Unit II: Company Law**

[12 Periods]

Major principles – Nature and types of companies – Formation– Memorandum and Articles of Association – Prospectus – Power – duties and liabilities of Directors – winding up of companies – Corporate Governance.

**Unit III: Industrial Law**

[12 Periods]

An Overview of Factories Act - Payment of Wages Act - Payment of Bonus Act -Industrial Disputes Act.

**Unit IV: Income Tax Act and Sales Tax Act**

[12 Periods]

Corporate Tax Planning – Overview of central Sales Tax Act 1956 – Definitions – Scope– Incidence of CST – Practical issues of CST – Value Added Tax – Concepts – Scope – Methods of VAT Calculation – Practical Implications of VAT.

**Unit V: Consumer Protection Act and Introduction of Cyber Laws**

[12 Periods]

Consumer Protection Act – Consumer rights – Procedures for Consumer grievances Redressal - Types of consumer Redressal Machineries and Forums - Competition Act 2002 -Cyber crimes – IT Act 2000 and 2002 – Cyber Laws – Introduction of IPR – Copy rights – Trademarks – Patent Act.

**Note: The question paper shall cover 60% Theory 40% Problem only.**

**Textbook:**

1. N. D. Kapoor– Elements of mercantile Law– Sultan Chand and Company,India–2006.

**Reference:**

1. P. P. S. Gogna– Mercantile Law– S. Chand & Co. Ltd.– India– Fourth Edition– 2008.
2. M.C. Shukla, Mercantile Law, 2007.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes										Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	1	3	3	1	3	3	3	3	2	3	3	2	3	
CO2	3	1	3	1	1	3	3	1		3	1		3	
CO3	3	3	2	1	3	1	1		3	1		3	1	
CO4	1	3	2	1	2	2	2	2		2	2		2	
CO5		1	1	1	3	1	1		2		1		3	

**Semester: II**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Computer Applications: Tally &amp; C++ -Practical-II</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>Practical</b>	<b>0</b>

**Introduction**

The students get knowledge of all basic programs in Tally and C++. This course aims at to provide a detailed picture of practical knowledge in Tally and C++.

**Course focus on: Skill Development**

**Course Outcome**

CO1	:	To provide the students about the practical knowledge of Tally program
CO2	:	To understand the students about the C++ Programs
CO3	:	To understand various modes of dispute resolution in business Transactions.
CO4	:	Students are able to appreciate the importance of law and legal institutions in Business
CO5	:	Students are able to have a basic understanding of the laws relating to contract, consumer protection, competition, companies and dispute resolution.

**Unit –I**

**[12 Periods]**

**Tally**

1. By using Tally - Create Voucher & ledger with adjustments  
(Using F11 and F12 keys)
2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet  
(With minimum of any 5 adjustments)
3. Prepare Inventory statement using (Calculate Inventory by using all methods)
  - a) FIFO
  - b) LIFO
  - c) Simple Average method
  - d) Weighted Average Method.
4. Prepare a fund flow statement and give your opinion.
5. Prepare a cash flow statement and present your view.
6. Analyze the performance of an organization by using Ratio  
(Minimum 5 Ratios are essential).

### C++

7. Pay Roll calculation (Using simple program)
8. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)
9. Write a c++ program to calculate working capital using class and objects (member function should write inside and outside the class)
10. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.
11. Calculate Simple Interest and compound interest using inline functions.
12. Calculate Depreciation – by using constructors and Destructors
13. Write a C++ program to calculate the sum and product of two complex numbers using Operator overloading.
14. Write a C++ program to prepare cost sheet using inheritance

#### Textbook:

1. AK Nadhani, Simple Tally 9, BPB Publications, Chennai, 2008.

#### Reference :

1. Vishnu P. Singh, -Tally. Erp 9, Computech Publications Ltd, New Delhi, 2006.
2. Srinivasa Vallaban, Computer Applications in Business, Sultan Chand and sons, Chennai, 2006

#### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program specific outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3	1	3	3	3	3	2	3	1	3	3
CO2	3	1	3	1	1	3	3	1		3	1	1	3
CO3	3	3	2	1	3	1	1		3	2	1	3	2
CO4	1	3	2	1	2	2	2	2		2	1	2	2
CO5		1	1	1	3	1	1		2	1	1	3	1



**Semester: III**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Direct Tax</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction:** The objective of this course is to provide the student with the skills to identify the tax implications of business decisions. Taxes impact, and often drive business decisions in diverse areas as capital structure, supply chains, human resource management, product design, marketing and pricing.

**Course focus on: Employability**

**Course Outcome**

CO1	:	Problem solving skills related to taxation of individuals, flow through entities, and corporations. In addition, students will recognize potential opportunities for tax savings and tax planning.
CO2	:	Professional Development terminology into language that translates to non-technical audiences. This outcome allows students to demonstrate strong interpersonal communication skills that build relationships with clients over time and be able to prepare work products with careful attention to word choice, tone, and accuracy.
CO3	:	Systems to thoroughly research and analyze tax codes, tax law, rulings and interpretations, providing for adaptability as the tax law changes over time.
CO4	:	Ethical Principles and Professional Standards Students will demonstrate understanding of and apply consistently the ethical principles and professional standards related to the profession, including the standards in taking a tax position. Students will also show the ability to express and follow rules of independence exhibiting the highest sense of professional ethics.
CO5	:	Globalization and Diversity Students will be able to explain key differences in taxing policies related to expatriates and the countries they live and work in allowing them to reflect on cultural and ethnic differences in approaches to business and taxation policies.

**Unit –I**

**[12 Periods]**

Concepts of Direct Tax –Income tax – Definitions – Basis of Charge – Residential status – Scope of total Income- Exempted Incomes – Concepts of Tax Avoidance – Evasion – Tax Planning- Meaning & Importance – Computation of Income from Salary and House property.

**Unit-II**

**[12 Periods]**

Computation of income from Capital gains – income from Business and Profession –income from

**Unit –III**

**[12 Periods]**

Assessment of individual an HUF – set – off carry Forward of Losses.

**Unit-IV**

**[12 Periods]**

Assessment of Income of Firms and Companies – Usage of different types of forms for  
Tax returns – Limited Liability Partnership- Meaning and Importance.

**Unit – V**

**[12 Periods]**

Assessment Procedures – Appeals – Collection Recovery and Refund of Tax- Interest Sections

**Note:** The question paper shall cover 60% Theory 40% Problem only.

**Textbook:**

1. Income Law and Practice, Assessment Year 2021-2022

**Reference :**

1. Lal, Jewarh (2011), Cost Accounting, Tata McGraw Hill
2. Khan, M.Y. & Jain P.K. (2010), Cost Accounting, Tata McGraw Hill

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3	1	3	3	3	3	2	3	1	3	3
CO2	3	1	3	1	1	3	3	1		3	1	1	3
CO3	3	3	2	1	3	1	1		3	2	1	3	2
CO4	1	3	2	1	2	2	2	2		2	1	2	2
CO5		1	1	1	3	1	1		2	1	1	3	1

**Semester : III**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Management Accounting	4	6	0	0	Theory

**Introduction:**

Management accounting provides data to the management on the basis of which they take decisions to achieve organizational goals and improve their efficiency

**Course focus on: Entrepreneurship**

**Course Outcome:**

CO1	:	To provide the fundamental knowledge and techniques in Management Accounting
CO2	:	Find and Apply tools and techniques used to plan, control and make decision
CO3	:	Analysis the types of Ratio analysis and advantages of ratios
CO4	:	To provide the fundamental knowledge about working capital.
CO5	:	To know the knowledge about types of Responsibility Centers

**Unit –I**

**[12 Periods]**

Management Accounting – Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting- Financial Accounting, Cost Accounting and Management Accounting- – Tools and Techniques of Management Accounting- Advantages and Limitations of Management Accounting – Installation of Management Accounting System

**Unit –II**

**[12 Periods]**

Introduction-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**

**[12 Periods]**

Ratio Analysis - Meaning and rationale, advantages and limitations. Types of Ratios Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios Statement.

**Unit-IV**

**[12 Periods]**

Concept and definition of working capital – Determination of Working capital – Assessment of Working Capital needs – Study of components of working capital, such as cash management,

**Unit –V**

**[ 12 Periods]**

Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. Types of Responsibility Centers: Cost/Expense Centers, Profit Centers, Investment Centers

**Note: Question Paper shall cover 40% Theory and 60% Problems.**

**Textbook:**

1. R.K.Sharma & Shashi K.Gupta, “Management Accounting”, Kalyani Publisher, New Delhi
2. Manmohan Goyal, “Management Accounting”, Sahitya Bhawan Publishers and Distributors Pvt Ltd, Uttar Pradesh

**Reference :**

1. S.N.Maheswari, “Management Accounting”, Vikas Publications, New Delhi
2. T.S.Reddy & Y Hari Prasad Reddy, “Management Accounting”, Margan Publication, Chennai.
3. Khan & Jain, “Management Accounting”, Tata McGraw Hill Publishing Company Limited, Noida, UP

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcome									Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3	1	3	3	3	3	2	3	1	3	3
CO2	3	1	3	1	1	3	3	1		3	1	1	3
CO3	3	3	2	1	3	1	1		3	2	1	3	2
CO4	1	3	2	1	2	2	2	2		2	1	2	2
CO5		1	1	1	3	1	1		2	1	1	3	1

**Semester : III**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	MANAGEMENT INFORMATION SYSTEMS	4	6			Group A Elective-I Paper

**Introduction**

It helps the students to acquire knowledge about computer based information system and its applications to business and industry. It also delineates the telecommunications network model and architecture.

**Course focus on: Entrepreneurship**

**Course Outcome**

CO1	:	To understand the fundamental concepts of information system and its applications
CO2	:	To Understand the concepts of Information technology and also get knowledge about the hardware and software applications.
CO3	:	To gain the knowledge about the recent trends in telecommunication.
CO4	:	To Evaluate the Applications of information system for Successful business functions.
CO5	:	To understand the concept of Strategic and managerial implications of information system.

**Unit –I**

**[12 Periods]**

Fundamentals of information systems: Concept of Information – Concept of System, Sub-system, system approach – Information system – Tools for information System - Meaning and Definition of MIS - MIS design, Development, Implementation and Maintenance.

**Unit – II**

**[12 Periods]**

Information Technology Concepts & Architecture: Computer Hardware - Trends in computer Hardware Computer peripherals - Computer software – system software: OS, DAMS, OOPS – Application software: spread sheet – graphic packages. Database management – File Management – Database models - Database management system.

**Unit –III**

**[12 Periods]**

Telecommunications and Networks: Trends in Telecommunication– Telecommunication Network Model – Types of telecommunication networks – Telecommunication Media – Processors – Network Topologies – Network Architectures and protocols.

**Unit –IV**

**[12 Periods]**

Information system applications: Information system for Business Functions-Accounting, Finance, Manufacturing and Inventory control, Marketing - Human resource Information System.

**Unit –V**

**[12 Periods]**

Strategic and managerial implications of Information system: Managing information system resources – TPS – Office automation – Decision support system – Executive Information System – Artificial Information system.

**Textbook:**

- 1) James O’Brien, “Management Information Systems”, Tata McGraw Hill Publishing Company Limited, Noida, UP

**Reference :**

- 1) L.M.Prasad & Usha Prasad, “Management Information Systems”, S.Chand & Sons Publisher, New Delhi.
- 2) A.K.Gupta, “Management Information Systems”, S.Chand & Sons Publisher, New Delhi.
- 3) Kenneth C.Laudon & Jane P.Laudon, “Management Information Systems”, Prentice Hall Pvt Ltd, New Delhi.

**Mapping of Course Outcomes with Program Outcomes:**

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

**Semester: III**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	BEHAVIORAL FINANCE	4	6		Core Practical	Group A Elective-I Paper

**Introduction**

This course is aims at to provide the students a wide knowledge of behavioral finance theories shed light on the behavior of individual investors and finance professionals in investment decision-making and corporate financial decision-making.

**Course focus on: Skill development**

**Course Outcome**

CO1	:	To understand the Information Perception and Intertemporal Choice
CO2	:	To understand the Human Preferences and Market efficiency
CO3	:	To understand Behavioral Factors and Financial Markets
CO4	:	To know about the Behavioral Factors and Financial Markets
CO5	:	To study the External factors and investor behavior

**Unit – I**

**[12 Periods]**

Cognitive information perception, peculiarities (biases) of quantitative and numerical information perception, Weber law, subjective probability, overconfidence, representativeness, anchoring, asymmetric perception of gains and losses, framing and other behavioral effects.

**Unit –II**

**[12 Periods]**

Decision-making under risk and uncertainty, Expected utility theory, Prospect theory, Barnewall Two-Way Model, Bailard, Biehl, and Kaiser Five-Way Model, Allais and Elsbberg's paradoxes, rationality from an economics and evolutionary prospective, different ways to define rationality: dependence on time horizon, individual or group rationality, examples from experimental economics: ultimatum and public goods games, experiments in isolated societies, bounded rationality, investor rationality and market efficiency.

**Unit –III**

**[12 Periods]**

Fundamental information and financial markets, market predictability, the concept of limits of arbitrage, Asset management and behavioral factors, active portfolio management: return statistics and sources of systematic underperformance, technical analysis and behavioral factors

**Unit – IV**

**[12 Periods]**

Weather, emotions, and financial markets: sunshine, geomagnetic activity, Mechanisms of the external factor influence on risk perception and attitudes, Connection to human psychophysiology and emotional regulation, Misattribution as a mechanism for external factors influence, Emotional content of news articles and their correlation with market dynamics, Social trends and market dynamics: music, fashion, demographics, Group Behavior: Conformism, herding, fatal attractions

**Unit –V**

**[12 Periods]**

Behavioral factors and corporate decisions on capital structure and dividend policy, capital structure dependence on timing of good and bad corporate news announcement, mergers and acquisitions: the Winner’s curse and market timing, systematic excessive optimism and overconfidence in managers’ decisions, company name and its market value, sunk costs and mental accounting, evolutionary explanations for behavioral effects, evidence from behavioral game theory, systematic approach to using behavioral factors in corporate decision-making

**Textbook:**

1. Peter Dybdahi Hede, Behavioural Finance(2012), Ventus Publishing Aps

**Reference :**

1. Hand book of Behavioral Finance, edited by Brian Bruce

**Mapping of Course Outcomes with Program Outcomes**

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



Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Block chain</b>					

**Introduction:**

Block chain seems complicated, and it definitely can be, but its core concept is really quite simple. A block chain is a type of database. To be able to understand block chain, it helps to first understand what a database actually is.

**Course focus on: Employability**

**Course Outcome:**

CO1	:	To gain knowledge about block chain
CO2	:	To analysis the bit coin operations
CO3	:	To understand the concept of block chain
CO4	:	To know about the Ethereum
CO5	:	To analyze the block chain

**Unit-I**

[12 periods]

Block chain meaning – definition-scope-nature –bitcoin meaning – definition – scope-nature -currentScenario in block chain.

**Unit-II**

[12 periods]

Block chain structure –Basic operations in block chain-resources of block chain

**Unit-III**

[12 periods]

Ethereum meaning – scope-nature – usages – structure – operations

**Unit-IV**

[12 periods]

Decentralized systems - consensus protocol – Robustness

**Unit-V**

[12 periods]

Public key cryptography – Algorithms – techniques- hashing- transaction integrity – securing block chain.

**Text Book:**

**Reference book:**

**Mapping of course outcomes with program outcomes**

Course Outcomes	Program Outcomes									Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO	PSO 2	PSO3	PSO4
CO1	3	3	3		3	1	1	3	3		1		
CO2	3	1	3	1	3	3	1		1			2	
CO3	1	3	3		1	3	1					3	
CO4	3	1	1		3	1	3	3	2		1		
CO5	1	1	1		1	3	3	1	2		2		

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Web Designing					

### Introduction:

Web design is **the planning and creation of websites**. This includes a number of separate Skills that all fall under the umbrella of web design. Some examples of these skills are information architecture, user interface, site structure, navigation, layout, colors, fonts, and overall imagery

### Course focus on: Skill development

### Course outcome

CO1	:	To gain knowledge about Web Designing
CO2	:	To analysis the Websites
CO3	:	To understand the concept of Website
CO4	:	To know about the Cascade and HTML
CO5	:	To Preparing the own website

### Unit-I

[12 periods]

Basic principles involved in developing a web site - Planning process -Five Golden rules of web designing - Designing navigation bar - Page design - Home Page Layout - Design Concept.

### Unit-II

[12 periods]

Brief History of Internet - What is World Wide Web - Why create a web site -Web Standards - Audience requirement.

### Unit-III

[12 periods]

Why create a web site -Web Standards - Audience requirement.

### Unit-IV

[12 periods]

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

### Unit-V

[12 periods]

Concept 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 and 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.

**Text Book**

1.Sathish Jain : Web Designing And Development: Training Guide - 2015

**Reference Books**

1. Sathish Jain , Geetha Iyer : Web Designing and Publishing
2. Thomes A Powell : HTML & CSS: The Complete Reference – 2017,Mc Grew Hill

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3		3	1	1	3	3		1		
<b>CO2</b>	3	1	3	1	3	3	1		1			2	
<b>CO3</b>	1	3	3		1	3	1					3	
<b>CO4</b>	3	1	1		3	1	3	3	2		1		
<b>CO5</b>	1	1	1		1	3	3	1	2		2		

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Cyber security					

**Introduction:**

Cyber security covers fairly broad areas encompassing several sub topics including freedom of expression, access to and usage of internet and online privacy.

**Course focus on: Skill development**

**Course outcome:**

<b>CO1</b>	To know the basic concepts which lead to the formation and execution of electronic contracts
<b>CO2</b>	To enlighten of Cyber Security in E- Commerce in India.
<b>CO3</b>	To growing awareness on privacy is another upcoming trend
<b>CO4</b>	To improve cyber security professionals’ skills and citizen sensitization and awareness
<b>CO5</b>	To know the Global Trends in Cyber law.

**Unit I:**

**[12 periods]**

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

**Unit II:**

**[12 periods]**

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

**Unit III:**

**[12 periods]**

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

**Unit IV**

**[12 periods]**

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

**Unit V:**

**[12 periods]**

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

**Textbook:**

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

**Reference:**

1. Investigating Cyber security and Cyber Ethics: Issues, Impacts and James Braman

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	2				3		3	1	2	3	
CO2	1			2		2	3					3	3
CO3			2					3		1			
CO4		1			2		3				2	3	3
CO5	1			2		2		3		1	2		

**Semester : III**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Service Marketing	4	5			

**Introduction**

There are no Activities that have no involvement of service. Without service the major functions of Market cannot be done. Service is as a separate Market plays vital role.

**Course focus on: Skill Development**

**Course Outcome:**

CO1	:	Graduate will become knowledge about fundamentals of Service and its vast background in marketing field.
CO2	:	Graduate gets Stronger knowledge about concepts and able to analysis the market.
CO3	:	To enable graduates to plan & do framework according to the requirement of industries.
CO4	:	Gain knowledge about various types of strategies require for various type of market requirement and industries that can be done by applying their skill with appropriate principles of ethics and civic responsibility
CO5	:	Able to Solve the critical problems in the sector by analysis on problems and applying new policy by using case studies and other forms of assessment

**Unit –I**

**[12 Periods]**

Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.

**Unit –II**

**[12 Periods]**

Service Marketing: - Concept – Significance – Customer’s expectation in Service Marketing- Managing demand and supply in service business.

**Unit –III**

**[12 Periods]**

Marketing Mix for Services – Marketing mix of selected services: - Personal care  
Marketing – Entertainment Marketing – Education Marketing – Communication Marketing  
– Electricity Marketing

**Unit –IV**

**[12 Periods]**

Key Services Marketing:- Banking services – Insurance services – Transport services –  
Tourism services – Hotel services- Consultancy services – Hospital services - Market  
segmentation.

**Unit –V**

**[12 Periods]**

Service Quality: - Introduction – Measurement of Service Quality – Scope of Service  
Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems –  
Principles guiding improving of service quality.

**Textbook:**

1. Services Marketing - P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala,  
Himalaya publishing House.

**Reference :**

1. Services Marketing: Text & Cases –Rajendra Nargundkar (Author), Tata McGraw Hill  
Education Private limited.
2. Service Marketing and Management – Audrey Gilmore, Sage Publications.

**Mapping of Course Outcomes with Program Outcomes:**

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



**Semester : III**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	CYBER SECURITY	4	5			

**Introduction**

Students should be able to understand the difference between threat, risk, attack and vulnerability.

**Course focus on: Employability**

**Course Outcome:**

CO1	:	Graduate will become knowledge about fundamentals of Cyber Security
CO2	:	Graduate gets Stronger knowledge about concepts of Security in Operating Systems
CO3	:	To enable graduates to plan & do framework according to the requirement of industries.
CO4	:	Gain knowledge about various types of Cryptography in Network Security and Privacy In Cyberspace
CO5	:	To gain Knowledge about Where to find information about threats, vulnerabilities and attacks.

**Unit –I INTRODUCTION TO CYBER SECURITY**

**[12 Periods]**

Introduction -Computer Security - Threats -Harm - Vulnerabilities - Controls – Authentication Access Control and Cryptography - Web—User Side - Browser Attacks - Web Attacks Targeting Users - Obtaining User or Website Data - Email Attacks

**Unit –II SECURITY IN OPERATING SYSTEM & NETWORKS**

**[12 Periods]**

Security in Operating Systems - Security in the Design of Operating Systems –Root kit - Network security attack- Threats to Network Communications - Wireless Network Security - Denial of Service - Distributed Denial-of-Service.

**Unit –III DEFENCES: SECURITY COUNTER MEASURES [12 Periods]**

Cryptography in Network Security - Firewalls - Intrusion Detection and Prevention Systems - Network Management - Databases - Security Requirements of Databases - Reliability and Integrity - Database Disclosure - Data Mining and Big Data.

**Unit –IV PRIVACY IN CYBERSPACE [12 Periods]**

Privacy Concepts -Privacy Principles and Policies -Authentication and Privacy - Data Mining - Privacy on the Web - Email Security - Privacy Impacts of Emerging Technologies - Where the Field Is Headed.

**Unit –V MANAGEMENT AND INCIDENTS [12 Periods]**

Security Planning - Business Continuity Planning - Handling Incidents - Risk Analysis - Dealing with Disaster - Emerging Technologies - The Internet of Things - Economics - Electronic Voting - Cyber Warfare- Cyberspace and the Law - International Laws - Cyber crime - Cyber Warfare and Home Land Security.

**Textbook:**

1. Charles P. Pfleeger Shari Lawrence Pfleeger Jonathan Margulies, Security in Computing, 5th Edition , Pearson Education , 2015

**Reference :**

- 1) George K.Kostopoulous, Cyber Space and Cyber Security, CRC Press, 2013.
- 2) Nelson Phillips and Enfinger Steuart, —Computer Forensics and Investigations, Cengage Learning, New Delhi, 2009.

**Mapping of Course Outcomes with Program Outcomes:**

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

**Semester : III**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Tally -III	4	5			<b>Practical -III</b>

**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 focus on: Skill Development**

**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 B under primary cost category and record the following transaction in the books of TATA trading company:
  - (a) On 07-09-2019, 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 09-09-2019 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 05-10-2019, 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 09-10-2019 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 18-10-2019, 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 22-10-2019, 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 H complete the steps as mentioned:

1. Received Rs.10000 in cash from National Enterprises on 22-11-2019 against audit services provided.
2. Received Rs.16000 in cash from Pooja Infrastructures, a construction company on 27-11-2019 against audit services provided.
3. Paid Rs.1500 in cash to and general stores on 03-12-2019 for stationary expenses.
4. Deposited Rs.18000 on 08-12-2019 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](mailto: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 away 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.

Mr. Mahesh also wants to view the stock which is not getting sold for the last 60 days.

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

- 04-04-2019 Withdrawn Rs.20,000 from bank of India and transferred to Petty cash book.
- 08-04-2019 paid Rs. 2,000 from petty cash for buying stationary for office.
- 15-04-2019 made purchase from ultra tech cement Ltd. worth Rs.45,000. (45 Products)

- 19-04-2019 issued cheque to ultra tech cement ltd for Rs.45,000.
- 21-04-2019 sold goods worth of Rs.75,000 to civic center association. (75 Products)
- 25-04-2019 received a cheque from civic center associations for Rs.75,000 .The save was deposited in the bank on the same date.
- 30-04-2019 paid staff salary of Rs.9,800 from petty cash.

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

- 02-04-2019 Withdraw Rs.10000 from bank of Baroda and transferred to petty cash book.
- 05-04-2019 paid Rs.1000 from petty cash for office expenses.
- 11-04-2019 made purchase from Hindustan Unilever Ltd. worth 330 product and Per Product Rs.100 like as Rs.33000.
- 13-04-2019 issued cheque to Hindustan Unilever Ltd for Rs.20000.
- 14-04-2019 made purchase from Hindustan Unilever Ltd. worth Rs.26000.(260 Products and Per Product Rs.100)
- 18-04-2019 issued cheque of Rs.38000 to Hindustan Unilever Ltd.
- 21-04-2019 sold goods worth of Rs.90000 to Tahuraa Traders Pvt.Ltd. (900 Products)
- 22-04-2019 received a cheque from Tahuraa Traders Pvt.Ltd.for Rs.75000. The same was deposited in the bank on the same date. (750 Products)
- 23-04-2019 sold goods worth of Rs.85000 to Tahuraa Traders Pvt. Ltd.
- 25-04-2019 received a cheque from Tahurra Traders Pvt.Ltd for Rs.75000. The same was deposited in the bank on the same date.
- 30-04-2019 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%

**Mapping of Course Outcomes with Program Outcomes:**

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

**Semester: IV**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Principles and Practice of Insurance	4	5			Core – XI

**Introduction**

Principles and Practice of Insurance covers the following areas of interest: The concept of risk, and how insurance is a mechanism to transfer risk and benefit society. The key insurance industry functions of selling/distributing insurance, underwriting insurance policies, adjusting losses, and reinsuring risk.

**Course focus on: Employability**

**Course Outcome:**

CO1	:	To know the concept of risk, and how insurance is a mechanism to transfer risk and benefit society
CO2	:	To know the key insurance industry functions of selling/distributing insurance, underwriting insurance policies, adjusting losses, and reinsuring risk
CO3	:	To know the regulation of insurance in Canada, including regulation of policy wordings, licensing of insurance professionals and ethical/ Professionalism considerations for insurance professionals.
CO4	:	To know the concept & the elements needed to form an re-insurance Contract
CO5	:	Able to know the Regulatory Framework.

**Unit –I**

**[12 Periods]**

History and Concept of Insurance: Basic principles; Role and importance of Insurance in Society; Concept of Micro Insurance; Types of Insurance; Insurance Documents and Policy Terms & Conditions; Insurance Agents: Role, qualifications, functions and important.

**Unit –II**

**[12 Periods]**

Life Insurance: History and Importance; Human Life Value (HLV); Risks of Individuals in Life Insurance; Financial Planning and Individual Life Cycle; Riders in Life Insurance Products; Life Insurance Products: Underwriting: Medical and Non-Medical; Types of Claims. Health Insurance: Determinants of Health; Factors affecting the health system in India; Health Insurance Intermediaries; Underwriting: Medical and Non-Medical; Health Insurance Products; Stakeholders in Claim Process; Challenges in Health Insurance.

**Unit –III**

**[12 Periods]**

General and Commercial Insurance: History and significance; Various Distribution channels; Claim settlements and Underwriting; Types of General Insurance: Personal and Retail Insurance, Shopkeeper Insurance and Motor Insurance; Types of Commercial Insurance: Property/Fire Insurance; Marine Insurance; Liability Insurance; Crime Insurance: Fidelity Guarantee Insurance, Money Insurance, and Burglary Insurance.

**Unit –IV**

**[12 Periods]**

Concept and Importance of Reinsurance: Tax benefits under Life Insurance Policies; Ethical Behavior; Redressal of Policyholder Grievances; Married Women's Property Act Policy; Anti-Money laundering Guidelines of IRDA. Role of Ombudsman Scheme.

**Unit –V**

**[12 Periods]**

IRDA Role in Insurance Sector; Relevant Provisions and Applicability of Consumer Protection Act 1986; IRDA guidelines related to detection and monitoring of Insurance Frauds.

**Textbook:**

1. Principles of Insurance (IC-01), Insurance Institute of India, Mumbai.

**Reference :**

1. Insurance Principles and Practice, Mishra M.N. & Mishra S.B., S Chand
2. Banking and Insurance: Principles & Practices, Neelam C. Gulati, Excel Books
3. IFRS Certificate Program by AICPA, John Wiley & Sons

**Mapping of Course Outcomes with Program Outcomes:**

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



**Semester : IV**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Investment Management</b>	<b>4</b>	<b>6</b>			<b>Core – X</b>

**Introduction**

This course aims at to provide the knowledge of Meaning and nature of Investment and its importance. The student can aware about the Investment opportunities and the risk involved in it.

**Course focus on: Entrepreneurship**

**Course Outcome:**

CO1	:	To know the fundamental concepts of Investment Management
CO2	:	To learn the various concepts of and bond, holding return etc.,
CO3	:	To understand the security analysis & economic analysis
CO4	:	To understand the techniques of Portfolio analysis and evaluation.
CO5	:	To know the full details about commodity exchange.

**Unit –I**

**[12 Periods]**

Meaning and nature of investment – Investment process – Risk and return – Risk and its types – Measurement of risk – Beta factor and its utility.

**Unit –II**

**[12 Periods]**

Fixed income securities – meaning and types – Bond valuation and analysis – current yield, holding period return, yield to maturity – Valuation of preference shares – Valuation of equity shares – constant growth model, two stage growth model, three phase model and valuation through P/E ratio.

**Unit –III**

**[12 Periods]**

Security analysis – Economic analysis and forecasting – Industry analysis – industry life cycle, company analysis–Technical analysis – Trend lines, market indicators, Dow theory, Gap analysis.

**Unit –IV**

**[12 Periods]**

Meaning of portfolio – Portfolio analysis and evaluation –Markowitz’s model – Sharpe’s single index model – measures of portfolio evaluation – Sharpe’s performance index, Tenor’s performance index, Jensen’s performance index – Capital Market theory – CAPM model – Arbitrage pricing theory (Problems).

**Unit-V**

**[12 Periods]**

Derivatives – Financial derivatives – Futures and options – commodity derivatives – Commodity exchanges – Hedging.

**Textbook:**

1. Punithavathy Pandian, -Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd 2013.

**Reference :**

1. Preeti Singh, -Investment Management, Himalaya Publishing House Pvt Ltd
2. Ranganatham M & R.Madhumathi, -Investment Analysis and Portfolio Management, Pearson Education (India) Pvt Ltd, New Delhi 2008.

**Mapping of Course Outcomes with Program Outcomes:**

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

**Semester: IV**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Market And Institutions</b>	<b>4</b>	<b>5</b>			Core – XII

**Introduction :**

Financial Market is a Mechanism that allows people to buy and sell financial securities such as stocks and bonds and items of value at low transaction cost. Markets work by placing many interested buyers and sellers in one -placell, thus making easier for them to find each other.

**Course focus on: Employability**

**Course Outcome:**

CO1	:	Become to know the various finical markets and its functions.
CO2	:	Become to know the reformation and Foreign Exchange market.
CO3	:	Able to know the clearing works & other related works done by (CCIL), (CRISIL) & (DFHIL)
CO4	:	Able to understand the role of (Icra), (OTCEI) , (NSDL) & (STCI).
CO5	:	Able to understand the role of EXIM & NABARD.

**Unit –I**

**[12 Periods]**

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**

**[12 Periods]**

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

**Unit –III**

**[12 Periods]**

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

**Unit –IV**

**[12 Periods]**

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**

**[12 Periods]**

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

**Textbook**

1. Services Marketing - P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala., Himalaya Publishing House.
2. An Introduction to Financial Markets and Institutions, Maureen Burton, Reynold F. Nesiba, Bruce Brown, Rutledge.

**Reference :**

1. Financial Institutions and Markets, L M Bhole, McGraw Hill.
2. Basics of Financial Market, Mr. Rajiv Ranjan Singh, Karvy Stock Broking.

**Mapping of Course Outcomes with Program Outcomes:**

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

**Semester: IV**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>E-Commerce</b>	<b>4</b>	<b>5</b>			<b>Group C Elective – III Paper</b>

**Introduction :**

E-commerce is the activity of buying or selling of products on online services or over the Internet. Electronic commerce draws on technologies such as mobile commerce, electronic funds transfer, supply chain management, Internet marketing, online transaction processing, electronic data interchange (EDI), inventory management systems, and automated data collection systems.

**Course focus on: Skill development**

**Course Outcome:**

CO1	:	Demonstrate an understanding of the foundations and importance of E-commerce.
CO2	:	Demonstrate an understanding of retailing in E-commerce by: <ol style="list-style-type: none"> <li>1. analyzing branding and pricing strategies,</li> <li>2. using and determining the effectiveness of market research.</li> </ol> Assessing the effects of disintermediation.
CO3	:	Analyze the impact of E-commerce on business models and strategy
CO4	:	Describe Internet trading relationships including Business to Consumer, Business- to-Business, Intra-organizational.
CO5	:	Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.

**Unit-I**

**[12 Periods]**

Introduction to E-Commerce – Benefits of Electronic Commerce – Impact of Electronic commerce- Classification of Electronic Commerce – Applications of Electronic Commerce Technologies- Business Models- Architectural Framework.

**Unit-II**

**[12 Periods]**

Network Infrastructure: Local Area Networks – Wide Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations

**Unit-III**

**[12 Periods]**

Information Publishing Technology: Information publishing – Web browsers – Hyper Text Markup Language – Common Gateway Interface – Multimedia Content – Other

**Unit-IV**

**[12 Periods]**

Securing the Business on Internet: Security policy, Procedures and practices – Site security – Protecting the Network – Firewalls – Securing the Web service. Securing Network Transactions- Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.

**Unit-V**

**[12 Periods]**

Search Engines and Directory Services: Information Directories – Internet Advertising- E –Commerce Applications- Cyber Law-Introduction- Concept of Cyberspace - cyber law in E-Commerce-Contract Aspects - Electronic Governance. Drupal.

**Textbook:**

1. Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, Tata McGraw Hill Publishing Company Limited, Noida, UP

**Reference Book:**

1. Jeffvey F. Rayport & Bernard J. Jaworeski, “Introduction to E-Commerce”, Tata McGraw Hill Publishing Company Limited, Noida, UP.
2. Suresh T.Viswanathan, “The Indian Cyber Law”, Bharat Law House, New Delhi.

**Mapping of Course Outcomes with Program Outcomes:**

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

**Semester: IV**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Enterprise Resource Planning</b>	<b>4</b>	<b>5</b>			<b>Group C Elective – III Paper</b>

**Introduction :**

ERP refers to software and systems used to plan and manage all the core supply chain, manufacturing, services, financial and other processes of an organization.

**Course focus on: Employability**

**Course Outcome:**

CO1	:	Demonstrate an understanding of the Evolutions and importance of ERP.
CO2	:	Demonstrate an understanding of ERP Modules.
CO3	:	Analyze the impact of ERP and its Benefits.
CO4	:	Describe the ERP Implementation Life Cycle.
CO5	:	Describe the key features of Future Directions in ERP

**Unit-I**

**[12 Periods]**

Introduction to ERP – Conceptual model of ERP – Evolution of ERP – Structure of ERP - Reasons for Growth – Advantages of ERP – Enterprise: An overview. ERP and Related Technologies: Business Process Re-engineering – Management Information System – Decision Support System – Executive Information system – Data Warehousing – Data Mining – OLAP – Supply Chain Management.

**Unit-II**

**[12 Periods]**

ERP – Manufacturing Perspective – Materials Requirement Planning – Distribution Requirements Planning – JIT – CAD/CAM – Product Data Management – ERP Modules: - Plant Maintenance – Quality Management – Materials Management.

**Unit-III**

**[12 Periods]**

Benefits of ERP: Reduction of Lead Time – Reduction of Cycle Time – Improved Resource Utilization – Reduced Quality Costs – Increased Flexibility – Improved Information accuracy and Decision making capability.

**Unit-IV**

**[12 Periods]**

ERP Implementation Lifecycle: Introduction – Pre-evaluation screening – Project Planning – Gap Analysis – Reengineering – Configuration – Implementation – Testing – Training – Maintenance. Vendors, Consultants and Users: In house Implementation-Pros and Cons – Vendors – Consultants – End-users.

**Unit-V**

**[12 Periods]**

Future Directions in ERP: New Markets – New Channels – Faster Implementation Methodologies – Business Models – Application Platforms – new business segments – Web-enabling – Market Snapshot

**Textbook:**

1. Alexis Leon, “Enterprise Resource Planning”, Tata McGraw Hill Publishing Company Limited, Noida, UP

**Reference Book:**

2. Vinod Kumar Garg and N.K.Venkitakrishnan, “Enterprise wide Resource”, Prentice Hall Pvt Ltd, New Delhi

3. Dr.Subodh Kesharwani, “ERP Systems – Application, Experiences” Upsurg, Pragati Prakathan Publication, Meerut.

**Mapping of Course Outcomes with Program Outcomes:**

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



Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Entrepreneurial finance					Group C Elective III paper

### Introduction:

Entrepreneurship is the act of being an entrepreneur or “one who undertakes innovations, finance And business acumen in an effort to transform innovations into economic goods.” An individual may start a new organizations or may be part of revitalizing mature organizations in response to a perceived opportunity.

### Course focus on: Entrepreneurship

#### Course outcome

CO1	:	To gain knowledge about Project planning & Project Appraisal
CO2	:	To analysis the Sources of Finance
CO3	:	To understand the concept of Short Term Sources
CO4	:	To know about the Venture Capital, Hire Purchase And Leasing
CO5	:	To Preparing the Financing Plan

### Unit-I

[12 periods]

Concepts Capital Expenditures - Importance and difficulties - Phases of Capital budgeting Levels of Capital budgeting - Estimation of Project Cash flows -Expenditures - Time value of money. Pay back period - NPV of inflows - IRR concepts -Cost of acquiring capital - Planning of portfolio. Risk Analysis - Economic Risk -Industry Risk - Company Risk - Financial Risk

### Unit-II

[12 periods]

Various sources of Finance available: Long term sources -Equity Shares, Preference Shares and debentures- Kinds Private Placements- IPO-SEBI- FDI- Institutional Finance - Banks - IDBI, IFCI, IIBI, ICICI, SIDBI, SFC's in India - Merchant Banks in India - NBFC's in India - their way of financing in India for small and medium business

### Unit-III

[12 periods]

Short term sources: Short term sources - banks and financial Institutions that give short term finance - Bills Discounting - Factoring - Working Capital - Concepts - Importance -Cash Management - Inventory Management - Receivables Management - Sources of Working Capital.

**Unit-IV**

**[12 periods]**

Venture capital - Meaning - origin - Importance - Venture capital in India - Benefits. Hire Purchase - Concept - Evaluation of Hire Purchase Proposals - Leasing - Overview - Tax aspects - Lease Accounting - Evaluation of Leasing Proposals

**Unit-V**

**[12 periods]**

General considerations-Construction Financing- Long term financing- Withholding Tax Considerations- Estimating the Borrowing capacity of a project- Loan repayment Parameters- Borrowing Capacity-, Assuming full Draw down Immediately prior to project Completion & Periodic Loan Draw downs- applications to Hypothetical High Speed rail Project- Annual Coverage Tests

**Text Book**

1. Financial Markets - Gordon & Natarajan. (BPB Publications).

**Reference Books**

1. Projects - Planning, Analysis, Selection, Implementation and Review - Prasanna Chandra. (Tata McGraw - Hill Publishing Corporation Limited, New Delhi).
- 2.. Indian Financial Systems - M. Y. Khan. (Tata McGraw - Hill Publishing Corporation Limited, New Delhi).

**Mapping of course outcome with the program outcomes**

Course Outcomes	Program Outcomes									Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO	PSO2	PSO3	PSO4
CO1	3	3	3		3	1	1	3	3		1		
CO2	3	1	3	1	3	3	1		1			2	
CO3	1	3	3		1	3	1					3	
CO4	3	1	1		3	1	3	3	2		1		
CO5	1	1	1		1	3	3	1	2		2		

### Semester- IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Project Work	6			4	Core-

- 1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.
- 2) CIA Marks Distribution: A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIAAs per the norms stated below:

First Review	15 Marks
Second Review	15 Marks
Work Diary	10 Marks
	_____
	40 marks

- 3) End Semester Examination: The evaluation for the end semester examination should be as per the norms given below:

External Examiner	60 Marks
Internal Examiner	60Marks
Viva-Voce Examination	40Marks
(Jointly given by the external and internal examiner)	_____
	160 Marks