B. Com. (IT) Bachelor of Commerce (Information Technology)

CHOICE BASED CREDIT SYSTEM (CBCS)

Syllabus

2023 - 2024



DEPARTMENT OF COMMERCE

FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT

KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
(Accredited with A+ Grade by NAAC in the Second Cycle)
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FACULTY OF ARTS, SCIENC, COMMERCE AND MANAGEMENT UNDERGRADUATE PROGRAMMES REGULAR MODE REGULATIONS – 2023

The following regulations are effective from the academic year 2023-2024 and are applicable to candidates admitted to Undergraduate (UG) programmes in the Faculty of Arts, Science, Commerce and Management, Karpagam Academy of Higher Education (KAHE) from the academic year 2023-2024 onwards.

1 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 UG Programmes Offered

A candidate may undergo a programme in any one of the undergraduate programmes approved by the KAHE as given below.

S. No.	PROGRAMME	DISCIPLINE	
1.	B.Com.	Commerce	
2.	B.Com.	Computer Applications	
3.	B.Com.	Professional Accounting	
4.	B.Com.	Business Process Services	
5.	B.Com.	Financial Analytics	
6.	B.Com.	International Accounting and Finance	
7.	B.Com.	Information Technology	
8.	BBA	Business Administration	
9.	9. B.Sc. Biotechnology		
10.	B.Sc. Microbiology		
11.	B.Sc.	Computer Science	
12.	B.Sc.	Information Technology	
13.	B.Sc.	Computer Technology	
14.			
15.	B.Sc.	Computer Science (Artificial Intelligence and Data Science)	
16.	BCA	Computer Applications	

1.2 Mode of Study

Full-Time

All programs are offered under Full-Time Regular mode. Candidates admitted under 'Full-Time' should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.

1.3 Admission Requirements (Eligibility)

A candidate for admission to the first year of the UG degree programme shall be required to have passed the Higher Secondary Examination (10 + 2) [Academic or Vocational] prescribed by the Government of Tamil Nadu Board or any similar examination of any other Board accepted by the KAHE as equivalent thereto. (Annexure I)

2. DURATION OF THE PROGRAMMES

2.1 The minimum and maximum period for the completion of the UG Programmes are given below:

Programme(s)	Year of Study	Min. No. of Semesters	Max. No. of Semesters
	I	2	4
D.Co. D.Com. D.C.A. and D.D.A.	II	4	8
B.Sc., B.Com., BCA and BBA	III	6	12
	IV	4	16

2.2 Each semester normally consists of 90 working days or 450 Instructional hours of study. Examination shall be conducted at the end of every semester for the respective courses.

3. CHOICE BASED CREDIT SYSTEM

3.1. All programmes are offered under Choice Based Credit System with a total credit from 180 to 182 for UG Programme.

3.2. Credit

Credit means the weightage given to each course by the experts of the Board of Studies concerned. Total credits offered are 160 as per the UGC Guidelines for the UG Programme (Four Years).

4. STRUCTURE OF THE PROGRAMME

4.1 Tamil or any one of the Indian / Foreign Languages *viz*, Malayalam, Hindi, Sanskrit, French is offered as an ability enhancement course for Arts, Science, Commerce and Management Programmes. Four

credits are awarded for each course and the examinations will be conducted at the end of each semester.

4.2. Major Courses, Minor Courses, Multidisciplinary Courses, Skill Enhancement Courses, Project Work, Ability Enhancement Courses, Value Added Courses (Common to all UG Programmes), Summer Internship, Research Project/Dissertation are part of curricular structure.

4.2.1. Major Courses

Major Courses consist of theory and practical of Department domains for which examinations shall be conducted at the end of each semester. The students have to earn a minimum of 80 Credits in Major Courses.

4.2.2. Minor Courses

Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses. Students have to earn a minimum of 32 Credits in Minor Courses.

4.2.3. Multidisciplinary Courses (MDC)

All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. The students have to study three Multidisciplinary Courses and they have to earn a minimum of 09 Credits.

4.2.4. Skill Enhancement Courses (SEC)

These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. Three Skill Enhancement Courses are offered in the first, second and fourth semesters. The examination shall be conducted at the end of respective semester. Students have to earn a minimum of 09 Credits in Skill Enhancement Courses.

4.2.5. Project Work

The project work shall start at the beginning of sixth semester in the Department/Industry/Research Institute (National/International) and the project report has to be submitted at the end of the sixth semester. The project may be an individual or group task. The Head of Department concerned shall assign a project supervisor who in turn shall monitor the project work of the student(s). A project / dissertation work shall be carried out by the students and they have to earn minimum of 06 credits.

4.2.6. Ability Enhancement Course (AEC)

There are four Ability Enhancement Courses offered during the first four semesters. Four credits are awarded for each course and the examinations will be conducted at the end of each semester. Students have to earn a minimum of 08 Credits in Ability Enhancement Courses.

4.2.7. Internship

The students exiting the programme after first year or second year must have completed 04 credits internship/apprenticeship during first year or second year summer term.

4.2.8. Value Added Courses (VAC)

The students will study three Value Added Courses in the first three semesters of their programme. Two credits are awarded for each course and the examinations will be conducted at the end of each semester. The various Value Added Courses offered are given below:

S.No	Name of the Offering Department	Name of the Course
1.	Biotechnology	Environmental Studies
2.	Commerce	Indian Knowledge System
3.	Biochemistry	Health and Wellness
4.	Computer Science	Cyber Security
5.	Artificial Intelligence and Data Science	Fundamentals of Artificial Intelligence Fundamentals Of Data Science
		Internet Programming
		Robotics And Automation
6.	Biomedical Engineering	Human Anatomy and Physiology
		Artificial Organs and Implants
7.	Bio Technology	Bioreactor Design
		Food Processing and Preservation
		Basic Bioinformatics

		Fundamentals Of Nano Biotechnology
8.	Civil Engineering	Housing, Plan and Management
		Building Services
		Repair and rehabilitation of
		structures Computer-Aided Civil
		Engineering Drawing
		Contracts Management
		Contracts Wanagement
		Air and Noise Pollution andControl
9.	Computer Science and	Introduction To 3d Modelling and
	Design	Animation
		Digital photography
		Mobile Application Development
10.	Computer Science and	Internet of Things
	Engineering	Machine Learning
		Blockchain Technologies
11.	Electronics and	Neural Networks and Its
	Communication Engineering	Applications
		Principles of Modern
		Communication System
12.	Food Technology	Processing Of Food Materials
		Nutrition And Dietetics
		Ready To eat foods
		Agricultural Waste And
		Byproducts Utilization
		Design Of Food process equipment
13.	Mechanical Engineering	Computer Aided Design
		Industrial Safety and Environment
		Non-Destructive testing
14.	Electrical and Electronics Engineering	Electric Hybrid Vehicle
	Lighteering	Renewable Energy Resources

4.2.9. Research Project /Dissertation

The candidates shall undertake the project work in the eighth Semester either in the Department/Industry/Research Institute (National / International). The project report shall be submitted at the end of the eighth semester. Students have to earn a minimum of 12 Credits in Research Project/Dissertation Work.

If the candidate undertakes the project work outside the Department, the faculty concerned within the Department shall be the Supervisor and the teacher/scientist under whom the work is carried out will be the Cosupervisor. The candidate shall bring the attendance certificate from the place where the project work carried out.

HoD shall assign a project supervisor who shall monitor the student's project work(s). A Project Assessing Committee (PAC) shall be constituted with HoD and two senior faculty members of the Department. The PAC shall announce the dates for the reviews and demonstration. The student shall make a presentation on the progress and demonstration of their project before the PAC in the presence of their supervisor on the scheduled dates.

Approval of the project

The candidate has to submit, in consultation with his/her supervisor, the title, objective and the action plan of his/her project to the PAC on the first review. Only after obtaining the approval of PAC, the student can initiate the project work.

5. Online Course

Students are encouraged to study the online course from SWAYAM/NPTEL/MOOC in any one of the first seven semesters for which examination shall be conducted at the end of the course by the respective external agencies, if any. The student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies. The credit(s) earned by the students will be transferred to the concerned course in the mark statement.

6. Extra Curricular Activities

Every student is encouraged to participate in at least any one of the following activities:

- NSS
- NCC
- Sports / Mass drill

- YRC
- Club activities
- Other Co-curricular and Extra curricular activities

The student's performance shall be examined by the staff in-charge of activities along with the faculty mentor and the Head of the respective department on the following parameters.

- 75% weightage for active participation in Extra Curricular Activities in / out of the KAHE.
- 25% weightage for Exemplary Awards/Honours/Prizes secured.
- **6.1** Marks for Co-curricular and Extra-curricular shall be sent to the Controller of Examination (CoE) before the commencement of the Sixth End Semester Examinations. The above activities shall be conducted outside the regular working hours of the KAHE.

7. MEDIUM OF INSTRUCTION

The medium of instruction and examinations for the courses under Language $I-Tamil\ /\ Hindi\ /\ Malayalam\ /\ French\ /\ Sanskrit\ shall\ be\ in$ the language concerned. For all other courses, the medium of instruction and examination should be in English.

8. MAXIMUM MARKS

All the theory and practical courses shall carry a maximum of 100 marks, out of which 40 marks is awarded for Continuous Internal Assessment (CIA) and 60 marks for End Semester Examinations (ESE).

Evaluation: Evaluation of the course comprise of two parts such as the Continuous Internal Assessment (CIA) and the End Semester Examination (ESE).

9. a. FACULTY MENTOR

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot twenty students to a faculty who will function as a faculty mentor throughout their period of study. A Faculty mentor shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The faculty mentor is also responsible to inform the parents of their mentee's progress. The Faculty mentor shall display the cumulative attendance particulars of his / her mentees periodically (once in 2 weeks) on the Notice Board to know their attendance status and satisfy the clause 12 of this regulation.

b. ONLINE COURSE COORDINATOR

To help students in planning their online courses and for general advice on online courses, the HoD shall nominate a coordinator for the online courses. The Online course coordinator shall identify the courses which students can select for their programme from the available online courses offered by different agencies periodically and inform the same to the students. Further, the coordinators shall advice the students regarding the online courses and monitor their participation.

10. CLASS COMMITTEE

Every class shall have a Class Committee consisting of the faculty members of various courses of the class concerned, student representatives (Minimum 2 boys and 2 girls of various capabilities and Maximum of 6 members) and the concerned HoD / senior faculty as Chairperson. The objective of the Class Committee Meeting is all about the teaching – learning process. Class Committee shall be convened at least once in a month. The functions of the Class Committee shall include

- 1. The class committee shall be constituted during the first week of each semester.
- 2. The Class Committee of a particular class of any department is normally constituted by the HoD/Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the Class Committee shall be constituted by the respective Dean of the Faculty.
- **3.** The HoD/Chairperson of the Class committee is authorized to convene the meeting of the class committee.
- **4.** The respective Dean of the Faculty has the right to participate in any Class committee meeting.
- **5.** The Chairperson is required to prepare the minutes of every meeting, and submit the same to the Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD/Chairperson immediately.
- **6.** Analyzing and solving problems experienced by students in the class room and in the laboratories.
- **7.** Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.

11. COURSE COMMITTEE FOR COMMON COURSES

Each common theory course offered to more than one discipline or department shall have a "Course Committee" comprising all the teachers handling the common course with one of them nominated as Course Coordinator. The nomination of the course coordinator shall be made by the respective Dean depending upon whether all the teachers handling the common course belong to a single department or to various other departments. The 'Course Committee' shall meet in order to arrive at a common scheme of evaluation for the tests to ensure a uniform evaluation of the tests. If feasible, the course committee shall prepare a common question paper for the Internal Assessment test(s). Course Committee Meeting is conducted once in a semester.

12. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

- **a.** Ideally, every student is expected to attend all classes and should secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75% of the classes and the conduct of the candidate has been satisfactory during the course.
- **b.** A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) or due to participation in University / District / State / National / International level sports or due to participation in Seminar / Conference / Workshop / Training Programme / Voluntary Service / Startup Activity / Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed minimum attendance requirements and shall be permitted to appear for the examination on the recommendation of the Head of Department concerned and the Dean to condone the shortage of attendance. The Head of Department has to verify and certify the genuineness of the case before recommending to the Dean concerned. However, the candidate has to pay the prescribed condonation fee to the KAHE.
- **c.** However, a candidate who has secured attendance less than 65% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary examinations, if any and he/she has to re-do the same semester with the approval of the Dean, Students Affairs and Registrar.

13. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

13.1 Attendance and assessment: Every Faculty is required to maintain an Attendance and Assessment Record (Log book) which consists of attendance of students marked for each lecture/practical/ project work class, the test marks and the record of class work (topic covered),

separately for each course. This should be submitted to the HoD once in a week for checking the syllabus coverage, records of test marks and attendance. The HoD shall sign with date after due verification. The same shall be submitted to respective Dean once in a fortnight. After the completion of the semester the HoD should keep this record in safe custody for five years as records of attendance and assessment shall be submitted for inspection as and when required by the KAHE/any other approved body.

13.2 **Continuous Internal Assessment** (**CIA**): The performance of students in each course will be continuously assessed by the respective faculty. The Retest will be conducted and considered based on the requirements and recommendations by the Head of the Department. The guidelines for the Continuous Internal Assessment (CIA) are given below:

Theory Courses

S. No.	Category	Maximum Marks
1.	Assignment	5
2.	Attendance	5
3	Seminar	5
4.	Test – I (1 ½ units- Unit I and II)	8
5	Test – II (1 ½ units Unit II and III)	8
6	Test III (2 units Unit IV and V)	9
Cor	40	

Practical Courses

S. No.	Category	Maximum Marks
1.	Attendance	5
2.	Observation work	5
3.	Record work	5
4.	Model Examination	20
5.	Viva – voce [Comprehensive]*	5
Continu	ous Internal Assessment: Total	40

^{*} Includes *Viva-voce* conducted during the model Exam practical.

Every practical Exercise / Experiment shall be evaluated based on the conduct of Exercise/ Experiment and records maintained.

13.3 Portions for Test Question Paper

Portions for Internal Test -I: First 1 ½ Units (Unit I and II) Portions for Internal Test -II: Second 1 ½ Units (Unit II and III)

Portions for Internal Test – III : Two units (Unit IV and V)

13.4 Pattern of Test Question Paper

Instruction	Remarks
Maximum Marks	50 marks
Duration	2 Hours
Part – A	Objective type (20 x1=20)
Part - B	Short Answer Type $(3 \times 2 = 6)$
Part - C	3 Eight mark questions 'either – or' choice (3 x 8 = 24 Marks)

13.5 Attendance

Marks Distribution for Attendance

S. No.	Attendance (%)	Maximum Marks
1	91 and above	5
2	81 - 90	4
3	76 - 80	3
4	Less than or equal to 75	0

14. ESE EXAMINATIONS

14.1 End Semester Examination (ESE): End Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum 60 marks.

Pattern of ESE Question Paper:

Instruction	Remarks	
Maximum Marks	60 marks for ESE.	
Duration	3 hours (½ Hr for Part – A Online & 2 ½ Hours for Part – B and C)	
Part - A	20 Questions of 1 mark each (20 * 1 = 20 Marks) Question No. 1 to 20 Online Multiple Choice Questions	
Part- B 5 Questions of 2 marks each (5 * 2 = 10 Marks) Covering all the five units of the syllabus Question No. 21 to 25		
Part- C	5 six marks Questions of 6 marks each (5 * 6 = 30 Marks.) Question No. 26 to 30 will be 'either-or' type, covering all five units of the syllabus; i.e., (Question No. 26: Unit - I, either 26 (a) or 26 (b), Question No. 27: Unit - II, either 27 (a) or 27 (b), Question No. 28: Unit - III, either 28 (a) or 28 (b), Question No. 29: Unit - IV, either 29 (a) or 29 (b), Question No. 30: Unit - V, either 30 (a) or 30 (b))	

14.2 Practical: There shall be combined valuation by the Internal and External examiners. The pattern of distribution of marks shall be as given below.

Experiments : 40 Marks
Record : 10 Marks
Viva-voce : 10 Marks
Total : 60 Marks

Record Notebooks for Practical Examination

Candidate taking the practical examination should submit Bonafide Record Notebook prescribed for the practical examination; failing which the candidate will not be permitted to take the practical examination.

In case of failures in Practical Examination, the marks awarded for the Record at the time of first appearance of the Practical Examination shall remain the same at the subsequent appearance also by the candidate.

14.3. Evaluation of Project Work

14.3.1 The project work shall carry a maximum of 100 marks. (CIA - 40 and ESE -60*)

^{*}Combined valuation of Internal and External Examiners.

- **14.3.2** The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.
- **14.3.3** The evaluation of the project will be based on the project report submitted and a *viva-voce* examination by a team consisting of the supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the Controller of Examination. In case the supervisor is not available, the HoD shall act as an Internal Examiner for the same.
- **14.3.4** If a candidate fails to submit the project report on or before the specified date given by the Examination Section, the candidate is deemed to have failed in the Project Work and shall re-enroll for the same in a subsequent semester.

If a candidate fails in the respective viva-voce examinations he/she has to resubmit the Project Report within 30 days from the date of declaration of the results. For this purpose, the same Internal and External examiner shall evaluate the resubmitted report in the subsequent semester.

14.3.5 Copy of the approved project report after the successful completion of *viva-voce* examination shall be kept in the KAHE library.

15. PASSING REQUIREMENTS

- **15.1** Passing minimum: There is a passing minimum, 20 marks out of 40 marks for CIA and the passing minimum is 30 marks out of 60 marks in ESE. The overall passing in each course is 50 out of 100 marks (Sum of the marks in CIA and ESE examination).
- **15.2** If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 15.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till, he / she receives pass both in CIA and ESE (vide Clause 2.1).
- **15.3** Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.
- **15.4** CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of

Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE.

15.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have Absent (AAA) in that examination.

16. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

Candidates desirous to improve the marks secured in a passed course in their first attempt shall reappear once (only in ESE) in the subsequent semester. The improved marks shall be considered for classification but not for ranking. If there is no improvement, there shall be no change in the marks awarded earlier.

17. AWARD OF LETTER GRADES

All the assessments of a course will be done on absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

Letter grade	Marks Range	Grade Point	Description
О	91 - 100	10	OUTSTANDING
A+	81- 90	9	EXCELLENT
A	71-80	8	VERY GOOD
B+	66- 70	7	GOOD
В	61 – 65	6	ABOVE AVERAGE
С	55 - 60	5	AVERAGE
D	50 - 54	4	PASS
RA	< 50	-	REAPPEARANCE
AAA	-	-	ABSENT

18. GRADE SHEET

After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:

- i. The list of courses enrolled during the semester and the grade scored.
- ii. The Grade Point Average (GPA) for the semester and

- iii. The Cumulative Grade Point Average (**CGPA**) of all courses enrolled from first semester onwards.
- iv. Remark on Extension Activities (only in the 6th Semester Grade Sheet)

GPA of a Semester and CGPA of a programme will be calculated as follows.

Sum of the product of the GP by the corresponding credits of the courses offered in that Semester

Sum of the credits of the courses of that Semester

i.e. **GPA** of a Semester = $\frac{\sum_{i} CiGPi}{\sum_{i} Ci}$

Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme

CGPA of the entire programme

Sum of the credits of the courses of the entire programme

i.e. **CGPA** of the entire programme = $\frac{\sum_{n} \sum_{i} CniGPn}{\sum_{n} \sum_{i} Cni}$

where.

Ci is the credit fixed for the course 'i' in any semester GPi is the grade point obtained for the course 'i' in any semester 'n' refers to the Semester in which such courses are credited.

Note: RA grade will be excluded for calculating **GPA** and **CGPA**.

19. REVALUATION

A candidate can apply for revaluation or re-totaling of his / her semester examination answer script (**theory courses only**), within 2 weeks from the date of declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time. The Controller of Examinations will arrange for the revaluation and the results will be intimated to the candidate through the HoD concerned. Revaluation is not permitted for supplementary theory courses.

20. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Retotaling are allowed on representation (clause 19). Student may get the Xerox copy of the answer script on payment of prescribed fee, if he / she wishes. The student may represent the grievance, if any, to the Grievance Committee, which consists of Dean of the Faculty, (if Dean is HoD, the Dean of another Faculty nominated by the KAHE), the HoD of Department concerned, the faculty of the course and Dean from other discipline nominated by the KAHE and the CoE. If the Committee feels that the grievance is genuine, the script may be sent for external valuation; the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.

21. ELIGIBILITY FOR THE AWARD OF THE DEGREE

A student shall be declared to be eligible for the conferment of the Degree if he / she has

- Successfully completed all the components prescribed under Part I to Part IV in the CBCS pattern to earn the minimum required credits as specified in the curriculum corresponding to his / her programme within the stipulated period vide class 2.1.
- Not any disciplinary action pending against him / her.
- The award of the degree must be approved by the Board of Management.

22. CLASSIFICATION OF THE DEGREE AWARDED

- 22.1 Candidate who qualifies for the award of the Degree (vide clause 21) having passed the examination in all the courses in his / her first appearance, within the specified minimum number of semesters and securing a CGPA not less than 8 shall be declared to have passed the examination in the First Class with Distinction.
- **22.2** Candidate who qualifies for the award of the Degree (vide clause 21) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a **CGPA**

- **not less than 6.5** shall be declared to have passed the examination in the **First Class**.
- **22.3** All other candidates (not covered in clauses 22.1 and 22.2) who qualify for the award of the degree (vide Clause 21) shall be declared to have passed the examination in the **Second Class**.

23.PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION

- **23.1** Based on valid reasons and on prior application the Candidate may be granted permission to withdraw from appearing for the examination of any one course or consecutive examinations of more than one course in a semester examination.
- **23.2** Such withdrawal shall be permitted only once during the entire period of study of the degree programme.
- **23.3** Withdrawal of application is valid only if it is made within 10 days prior to the commencement of the examination in that course or courses and recommended by the HoD / Dean concerned and approved by the Registrar.
- **23.3.1** Notwithstanding the requirement of mandatory TEN days notice, applications for withdrawal for special cases under extraordinary conditions will be considered on the merit of the case.
- **23.4** Withdrawal shall not be construed as an appearance for the eligibility of a candidate for First Class with Distinction. This provision is not applicable to those who seek withdrawal during **VI/VIII semester**.
- **23.5** Withdrawal from the End semester examination is **NOT** applicable to arrear courses of previous semesters.
- **23.6** The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

24. PROVISION FOR AUTHORISED BREAK OF STUDY

24.1 Break of Study shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme. However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but not later than the last date for registering for the end semester examination of the semester, through the Head of

- the Department stating the reasons therefore and the probable date of rejoining the programme.
- **24.2** The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.
- **24.3** The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (vide clause 22). However, additional break of study granted will be counted for the purpose of classification.
- **24.4** The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 24.1) in order that he/she may be eligible for the award of the degree.
- **24.5** If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted 'Break of Study' or 'Withdrawal' (Clause 23 and 24) is not applicable for this case.

25. RANKING

A candidate who qualifies for the UG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme of study from Semester I through Semester VI/VIII to the programme shall be eligible for ranking. Such ranking will be confined to 10% of the total number of candidates qualified in that particular programme of study subject to a maximum of 10 ranks.

26. SUPPLEMENTARY EXAMINATION

Supplementary Examination will be conducted only for the final semester students within ten days from the date of publication of results for students who have failed in one theory course only. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

27. DISCIPLINE

- **27.1**.If a student indulges in malpractice in any of the Internal / External Examinations he / she shall be liable for punitive action as prescribed by the KAHE from time to time.
- **27.2**.Every student is required to observe discipline and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the KAHE. The erring

students will be referred to the disciplinary committee constituted by the KAHE, to enquire into acts of indiscipline and recommend the disciplinary action to be taken.

28. REVISION OF REGULATION AND CURRICULUM

Karpagam Academy of Higher Education may from time-to-time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.

29. MULTIPLE ENTRY AND EXIT

The students are allowed to exit the programme after 2 or 4 or 6 or 8 semesters with Undergraduate Certificate, Undergraduate Diploma, Undergraduate Degree and Undergraduate with Honors/Honors (Research) respectively as per the regulations of NEP 2020. Similarly, the students from other institutions can join our university in the 3rd or 5th or 7th semester with an appropriate Undergraduate Certificate or Undergraduate Diploma or Undergraduate Degree certificates respectively.

Karpagam Innovation and Incubation Council (KIIC)

(A Section 8 Company)

Based on the 2019 National Innovation and Startup Policy and the 2019–2023 Tamil Nadu Startup Policy, KIIC has recommended to the KAHE students who are affiliated with the KIIC that it be incorporated in the university Program Regulations 2023-24 and implement from this academic year.

Norms to Student Start-Ups

- a) Any (UG/PG /(Ph.D.) Research scholars, student, right from the first year of their program is allowed to set a startup (or) work part time/ full time in a startup or work as intern in a startup
- b) Any (UG/PG / (Ph.D.) Research scholars) student right from the first year of their program is allowed to earn credit for working on Innovative prototypes/business Models/ Pre incubation (case to case basis).
- c) Start Up activities will be evaluated based on the guidelines being given by the expert committee of the KIIC
- d) Student Entrepreneurs may use the address of incubation center (KIIC) to register their venture while studying in KAHE.
- e) Students engaged in startups affiliated with the KIIC or those who work for them may be exempted from KAHE's attendance requirements for academic courses under current regulations, up to a maximum of 30% attendance per semester, including claims for ODs and medical emergencies Potential Students who have been incubated at KIIC may be permitted to take their University semester exams even if their attendance is below the minimum acceptable percentage, with the proper authorization from the head of the institution. (On case-to-case basis depends upon the applicability strength, societal benefits and quality of the Innovation and Subsequent engagement of the students with the/ her business)
- f) Any Students Innovators/entrepreneurs are allowed to opt their startup in place mini project /major project, /seminar and summer training etc. (In plant training, Internship, value added Course.). The area in which the student wishes to launch a Startup may be interdisciplinary or multidisciplinary.
- g) Student's startups are to be evaluated by Expert committee, formed by KIIC and KAHE

Guide lines to award Credits/ Marks to a Student startup

Student's startup stages are divided into five phases and these startup phases can be considered equally in place of the course title as mentioned below with the same credits allotted to the course title in a University curriculum.

Sl. No.	Description/Startup phases	In place of the Subject / Course title	Grades/Credits /Marks
1	Idea stage/Problem Identification	stage/Problem Identification Seminar	
2	Proof of Concept (POC) /Solution development In-plant training /Internship		Same Marks/Credits can
3	Product Development (Lab scale) /Prototype Model/ Company Registered Mini Project/ Value added Course		be awarded that are listed in the course title's curriculum for the
4	Validation/Testing Main Project phase I		respective startup phases.
5	Business Model/Ready for Commercialization/Implementation	Main Project phase II,	

Annexure I

S.No.	Programme	Subject	Eligibility
1.	B. Sc.	Biotechnology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.
			Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths
2.	B. Sc.	Computer Science	as one of the subject. Candidates who have passed Higher Secondary Education
3.	B. Sc.	Microbiology	(XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany Zoology or chemistry as subjects at the Higher Secondary level.
4.	B. Sc.	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
5.	B. Sc.	Computer Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
	D.C.	Computer Science(Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths
6.	B.Sc.	Cognitive Systems)	as one of the subject.

			[
7.	B.Sc.	Computer Science (Artificial Intelligence and Data Science)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
		,	Candidates who have passed Higher Secondary Education
		Computer	(XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths
8.	BCA	Application	as one of the subject.
		1 application	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or
9.	B. Com.	Commerce	vocational stream at the Higher Secondary level
10.	B.Com (CA)	Commerce with Computer Applications	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
11.	B. Com. (PA)	Commerce with Professional Accounting	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
12.	B. Com. (BPS)	Commerce with Business Process Services	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
	B.B.A.	Business Administration	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
			Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or
14.	B. Com	Financial Analytics	vocational stream at the Higher Secondary level

			Candidates who have passed Higher Secondary Education
			(XII) or any equivalent Examination conducted by a State
		International	Government or a University or Board under the 10+2
		Accounting and	pattern Commerce as a subject under the academic or
15.	B. Com	Finance	vocational stream at the Higher Secondary level
			Candidates who have passed Higher Secondary Education
			(XII) or any equivalent Examination conducted by a State
			Government or a University or Board under the 10+2
		Information	pattern Commerce as a subject under the academic or
16.	B.Com	Technology	vocational stream at the Higher Secondary level

KARPAGAM ACADEMY OF HIGHER EDUCATION COIMBATORE – 641 021.

FACULTY OF ARTS, SCIENCE AND HUMANITIES

UG PROGRAMME – COMMERCE AND MANAGMENT (CBCS) (2023–2024 Batch and onwards)

Course Code	Name of the Course	Objectives and Outcomes		Instruction hours/ Week		Credit(s)	Maximum Marks			Categories	Page No	
		PEOs	POs			1		CIA	ESE	Total	5	
		Д		L	Т	P		40	60	100		
	SEMESTER – I											
23LAU101	Language - I	I, II, III		4	ı	-	4	40	60	100	AEC-1	1
23ENU101	English – I	I, II, III		3	ı	-	3	40	60	100	MDC -1	8
23CIU101	Financial Accounting	I, II, III, IV		6	2	-	6	40	60	100	MAJOR-1	11
23CIU102	Business Mathematics and Statistics	I, II, III		5	2	-	5	40	60	100	MINOR-1	14
23CIU111	Computer Applications in Business (Practical)	I, II, III	a, b, c, d,e,h	-	-	6	3	40	60	100	SEC-1	17
23VAC101	Environmental Studies	I,III, IV	a, e,h, i	2	-	-	2	40	60	100	VAC-1	20
	SEMESTER TOTA	L-1		20	4	6	23	240	360	600		
			SEME	STE	R-II		•					
23LAU201	Language – II	I, II, III	a, e	4	-	-	4	40	60	100	AEC-2	23
23ENU201	English – II	I, II, III	a, e	3	-	-	3	40	60	100	MDC -2	27
23CIU201	Advanced Financial Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	-	6	40	60	100	MAJOR-2	30
23CIU202	Problem Solving Using C	I,II,III,IV	a,c,d,e,h,i	4	-	-	4	40	60	100	MINOR-2	33
23CIU211	Problem Solving Using C (Practical)	I, II, III	a, c, d,e, h	-	-	4	3	40	60	100	SEC-2	35
23CIU212	Computer Applications: Computerised Accounting System (Practical)	I, II, III	a, e	-	-	4	2	40	60	100	MAJOR-3	37
23VAC201	Indian Knowledge System	I, II, III	a, c, d,e, h	2	-	-	2	40	60	100	VAC-2	40
	Activity/Library/Ser	ninar		1	-	-						
	SEMESTER TOTA	L-II		20	2	8	24	280	420	700		

Course Code	Name of the Course	Objecti Outco			structio urs/ We		Credit(s)	Maximum Marks			Categories	Page No
		PEOs	POs				Ü	CIA	ESE	Total	Ca	P
		PE	. P	L	T	P		40	60	100		
			SEMES	TER	k-III							
23LAU301	Language – III	I, II, III	a, e	4	-	-	4	40	60	100	AEC-3	42
23ENU301	English – III	I, II, III	a, e	3	-	-	3	40	60	100	MDC -3	45
23CIU301	Corporate Accounting	I, II, III	a, e	6	-	-	4	40	60	100	MAJOR-4	48
23CIU302	Income tax Law and Practice	I, II, III	a, e	4	-	-	4	40	60	100	MAJOR-5	51
23CIU303	Financial Reporting -I	I, II, III, IV	a, c, d,e, h,i	6	-	-	4	40	60	100	MINOR-3	54
23CIU304	Programming with C++	I,II,III,IV	a,c,d,e,h,i	2	-	-	2	40	60	100	MAJOR-6	57
23CIU311	Computer Applications: Programming with C++ (Practical)	I, II, III	a, c, d,e, f, g, h	-	-	3	1	40	60	100	MAJOR-7	60
23VAC301	Cyber Security	I, II, III	a, c, d,e, h	2	-	-	2	40	60	100	VAC-3	62
23CIU391	Internship - I			-	-	-	2	40	60	100	Internship-1	65
	SEMESTER TOTAL	L-III		27	0	3	26	360	540	900		
			SEMES	TER	R-IV	•	•				,	•
23LAU401	Language – IV	I, II, III	a, e	4	-	_	4	40	60	100	AEC-4	68
23ENU401	English – IV	I, II, III	a, e	3	_	_	3	40	60	100	SEC-3	73
23CIU401	Introduction to Capital Market	I, II, III	a, e	4	-	-	3	40	60	100	MINOR-4	76
23CIU402	Business law	I, II, III	a, c, d,e,h	4	-	-	3	40	60	100	MAJOR-8	79
23CIU403	Marketing Management	I, II, III	a,c,d,e, h	4	-	-	2	40	60	100	MINOR-5	82
23CIU404	Financial Reporting-II	I, II, III	a, c, d,e, h	4	-	-	4	40	60	100	MINOR-6	85
23CIU405	Software development in VB.NET	I, II, III	a, c, d,e, f, g, h	3	-	-	2	40	60	100	MAJOR-9	88
23CIU411	Computer Applications: Visual Basic.NET Practical	I, II, III	a, c, d,e, f, g, h	-	-	4	1	40	60	100	MAJOR-10	91
	SEMESTER TOTAL	L-IV		26	0	4	22	320	480	800		

Course	Name of the Course		ctives and atcomes	Instru	iction l Week	nours/	Credit(s)	Max	imum M	larks	Categories	Page No
Code	rame of the course	PEOs	POs				S	CIA	ESE	Total	Cate	Pag
		Ъ		L	T	P		40	60	100		
	SEMESTER-V											
23CIU501	Cost Accounting	I,II, III, IV	a, c, d,e, f,g,h,I, a, c, d,e,	6	-	-	4	40	60	100	MAJOR-11	93
23CIU502	Financial Management	I,II,III	a, c,d, e,h	6	-	-	4	40	60	100	MAJOR-12	96
23CIU503A	Principles of Web designing	I, II, III	a, b, c, d,e,h	4	-	-	4	40	60	100	MAJOR-13	99
23CIU503B	Python Programming	I, II, III	a, b, c, d,e,h									102
23CIU504	Principles of Management	I,II,III,I V	a,c,d,e,h,i	4	-	-	3	40	60	100	MINOR-7	104
23CIU505	Investment Banking Operations	I, II, III	a, c, d,e,	6	-	-	4	40	60	100	MINOR-8	106
23CIU511A	Computer Applications: Web Designing Practical	I, II, III	a, b, c, d,e,h									109
23CIU511B	Computer Applications: Python Programming Practical	I, II, III	a, b, c, d,e,h	-	- 4 2	40	60	100	MAJOR-14	111		
23CIU591	Internship -II	I, II, III	a, c, d, e,f,g, h	-	-	-	2	40	60	100	Internship - II	113
	SEMESTER TOTA	L-V		26	0	4	23	280	420	700		
			SEMEST	ER-	VI		•					
23CIU601	Management Accounting	I, II, III	a, b, c, d	6	-	-	4	40	60	100	MAJOR-15	116
23CIU602	Entrepreneurship	I, II, III	a, b, c, d	4	-	-	4	40	60	100	MINOR-9	119
23CIU603	Company Law	I,II,III,I V	a,c,d,e,h,i	4	-	-	3	40	60	100	MAJOR-16	122
23CIU604A	JAVA PROGRAMMING	I, II, III	a, b, c, d,e,h	4		_	3	40	60	100	MAJOR-17	125
23CIU604B	RDBMS	I, II, III	a, b, c, d,e,h	4	_	_	3	40	00	100	WIAJUK-17	128
23CIU611A	Computer Application: Fundamentals of JAVA Practical	I, II, III	a, b, c, d,e,h	_	-	4	2	40	60	100	MAJOR-18	130
23CIU611B	Computer Application: RDBMS Practical	I, II, III	a, b, c, d,e,h									133
23CIU691	Project	I,II,III,I V	a,c,d, e,h,i	8	ı	1	6	40	60	100	MAJOR-19	136
ECA/NCC/NS	ECA/NCC/NSS/SPORTS/GENERAL INTERNET ETC								Good			
	SEMESTER TOTA	L-VI		26	0	4	22	240	360	600		
	Programme Total (I-I	V)		145			140	1720	2580	4300		

Course	N. All G	Objectives and Outcomes Instruction hours/ Week		it(s)	Maximum Marks			Categories	Page No			
Code	Name of the Course	PEOs	POs	liot	1137 **	CCK	Credit(s)	CIA	ESE	Total	Categ	Page
		PE	<u>a</u>	L	Т	P		40	60	100		
	SEMESTER – VII											
23CIU701	Auditing	I,II,III	a,e,h	6	-	_	4	40	60	100	MAJOR-20	138
23CIU702	Research Methodology	I, II, III	a,c,d,e,h	6	-	-	4	40	60	100	MAJOR-21	140
23CIU703	SPSS	I,II,III	A,b,c,d, e,f,g,i,j	4	4	-	4	40	60	100	MAJOR-22	143
23CIU704	Human Resource Management	I,II,III	a, c,d,e, h	4	-	-	4	40	60	100	MAJOR-23	145
23CIU705	Managerial Economics	I,II,III	a,b,c,d, e,f,g,i,j	6	-	-	4	40	60	100	MINOR-10	148
	SEMESTER TOTA	AL -VII		26	4	0	20	200	300	500		
			SEMES	TER	-VII	I						
23CIU801	Financial Services	I,II,III	a,c,d,e, f,g,h,	6	-	-	4	40	60	100	MAJOR-24	151
23CIU802	Investment Management	I,II,III	a, c, d, e, f,g,h	6	-	-	4	40	60	100	MAJOR-25	154
23CIU803	Business Environment	I,II,III	a,b,c,d, e,h	6	-	-	4	40	60	100	MAJOR-26	157
23CIU804	International Business	I, II, III	a,c,d,e, h	6	ı	-	4	40	60	100	MAJOR-27	160
23CIU805	Digital Marketing	IV	b,g,h	6	ı	-	4	40	60	100	MINOR-11	163
	SEMESTER TOTA	L -VIII		30	0	0	20	200	300	500		
				OR								
23CIU801	Financial Services	I,II,III	a,c,d,e, f,g,h,	6	-	-	4	40	60	100	MAJOR-24	166
23CIU802	Investment Management	I, II, III	a, c, d, e, f,g,h	6	-	-	4	40	60	100	MAJOR-25	169
23CIU891	Research Project	I,II,III,IV	a,c,d,e,h,i	18	-	-	12	120	180	300	MAJOR-26	172
	SEMESTER TOTA	L - VIII		30	0	0	20	200	300	500		
	Programme Total (I	[-VIII)		201			180	2120	3180	5300		

	MAJOR COURSES							
Semester	Course code	Name of the course	Credit(s)					
I	23CIU101	Financial Accounting	6					
	23CIU201	Advanced Financial Accounting	6					
II	23 CIU 212	Computerised Accounting System (practical)	2					
	23CIU301	Corporate Accounting	4					
	23CIU302	Income Tax Law and Practice	4					
III	23CIU304	Programming with C++	2					
	23CIU311	Computer Applications: Programming with C++ (Practical)	1					
	23CIU402	Business Law	3					
IV	23CIU405	Software Development in VB.NET	2					
1,	23CIU411	Computer Applications: Visual Basic.NET Practical	1					
	23CIU501	Cost Accounting	4					
	23CIU502	Financial Management	4					
	23CIU503A	Principles of Web designing						
V	23CIU503B	Python Programming	4					
	23CIU511A	Computer Applications: Web Designing Practical	_					
	23CIU511B	Computer Applications: Python Programming Practical	2					
	23CIU601	Management Accounting	4					
	23CIU603	Company Law	3					
	23CIU604A	JAVA programming	3					
	23CIU604B	RDBMS	3					
VI	23CIU611A	Computer Application: JAVA SCRIPT Practical	2					
	23CIU611B	Computer Application: RDBMS Practical	2					
	23CIU691	Project	6					
VII	23CIU701	Auditing	4					

	23CIU702	Research methodology	4
	23CIU703	SPSS	4
	23CIU704	Human Resource Management	4
	23CIU801	Financial services	4
	23CIU802	Investment Management	4
	23CIU803	Business Environment	4
VIII	23CIU804	International Business	4
		OR	
	23CIU801	Financial Services	4
	23CIU802	Investment Management	4
	23CIU803	Research Project	12
		TOTAL	106

	MINOR COURSES								
Semester	Course code	Name of the course	Credit(s)						
I	23CIU102	Business Mathematics and Statistics	5						
II	23CIU202	Problem Solving Using C	4						
III	23CIU303	Financial Reporting -I	4						
IV	23CIU401	Introduction to Capital Market	3						
	23CIU403	Marketing Management	2						
	23CIU404	Financial Reporting-II	4						
V	23CIU504	Principles of Management	3						
	23CIU505	Investment Banking Operations	4						
VI	23CIU602	Entrepreneurship	4						
VII	23CIU705	Managerial Economics	4						
VIII	23CIU805	Digital Marketing	4						
	TOTAL								

	MULTI - DICIPLINARY COURSES								
Semester	Course code	Name of the course	Credit(s)						
I	23ENU101	English - I	3						
II	23ENU201	English - II	3						
III	23ENU301	English - III	3						
	TOTAL								

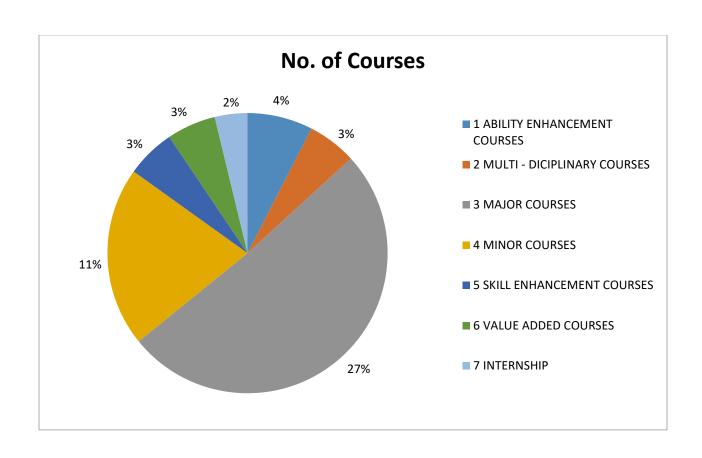
	ABILITY ENHANCEMENT COURSES								
Semester	Course code	Name of the course	Credit(s)						
I	23LAU101	Language - I	4						
II	23LAU201	Language – II	4						
III	23LAU301	Language – III	4						
IV	23LAU401	Language – IV	4						
	16								

	SKILL ENHANCEMENT COURSES								
Semester	Course code	Name of the course	Credit(s)						
I	23CIU111	Computer Applications in Business (Practical)	3						
II	23CIU211	Problem Solving Using C (Practical)	3						
IV	23ENU401	English - IV	3						
	TOTAL								

VALUE ADDED COURSES						
Semester	Course code	Credit(s)				
I	23VAC101	Environmental Studies	2			
II	23VAC201	Indian knowledge system	2			
III	23VAC301	Cyber Security	2			
TOTAL			6			

INTERNSHIP						
Semester	Course code	Credit(s)				
III	23CIU391	Internship I	2			
V	23CIU591	Internship II	2			
	4					

S.NO.	CATEGORIES	NO. OF COURSES		
1	ABILITY ENHANCEMENT COURSES	4		
2	MULTI - DICIPLINARY COURSES	3		
3	MAJOR COURSES	27		
4	MINOR COURSES	11		
5	SKILL ENHANCEMENT COURSES	3		
6	VALUE ADDED COURSES	3		
7	INTERNSHIP	2		



PROGRAM OUTCOMES [PO]

- 1. Graduates will have solid foundation in bookkeeping, accounting, computers and professional fundamentals required to record the business transaction ability.
- 2. Develop the accounting, finance, banking, Insurance, marketing as well as the computer application knowledge to the students.
- 3. Graduates will apply technological skills in accounting, taxation by creating and applying the appropriate software and software tools for business management.
- Graduates will obtain the ability to analyze and develop programs for system-based applications which will help in solving complex business problems to make effective decisions.
- 5. Get the training to learn how to develop successful computer programs to solve the business problems for increasing the productivity of the e-business.
- 6. Apply object oriented or non-object oriented techniques to solve business computing problems which make students a good programmer.
- 7. Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.
- 8. Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.
- 9. Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.
- 10. Graduates will demonstrate the leadership skills to initiate lead and deliver the best performance together with the team members.

PROGRAM SPECIFIC OUTCOMES (PSO)

- a. Graduates will apply a lifelong learning gained through knowledge and skills in continuous adaption of new technologies and the changes in environment factors pertaining to accounting, IT, and finance.
- b. Graduates will demonstrate legal, ethical compliance (including IT norms) and socially sustainable code of conduct in both personal and professional decision-making process.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

- I. Graduates will acquire knowledge in accounting, taxation, finance, management concepts and computer applications and apply it in business to become qualified professionals.
- II. Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies, KPO/BPO field of IT sector and entrepreneurial ventures.
- III. Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.
- IV. Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.

Program Educational Objectives		Program Outcomes							
	a	b	c	d	e	f	g	Н	i
Graduates will acquire knowledge in accounting, taxation, finance, management concepts and computer applications and apply it in business to become qualified professionals.	V	V							
Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies, KPO/BPO field of IT sector and entrepreneurial ventures.	V	V	V	V	V	$\sqrt{}$	$\sqrt{}$		
Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.		V	V	V	V	$\sqrt{}$	$\sqrt{}$	V	V
Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.		V	V	V	V	V	V	V	V

B. Com (IT) 2023-2024

23LAU101				பகுதி – I, தமிழ்		S	em	ester	-I
202/10101				_ <u></u>		4H		-	4C
Instruction Hours / week:	L: 4	T: 0	P:0	Marks: Internal: 40	Marks: Internal: 40 External: 60				100
					End Semeste	r Exam	:3 F	Iours	

பாடத்திட்டப் பொதுநோக்கம்

- 1. கற்றல்வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- 2. ஆய்வு நோக்கை மேம்படுத்துதல்.
- 3. இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- 4. மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- 5. வளர்ந்து வரும் சமூகத்தில் அற உணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல், அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப் பயன்விளைவு

COs	Course Outcomes	BT Level
	இந்தியக் குடியுரிமைப்பணி முதலான போட்டித்	
CO1	தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ்	புரிந்து
COI	இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம்	கொள்ளுதல்
	பெற்றிருத்தல்.	
	கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல்	
CO2	சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு	பகுப்பாய்வு
	மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	

	தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்';			
CO3	'இணைய தமிழ்' குறித்த பன் நோக்கு	பகுப்பாய்வு		
	அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.			
CO4	வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன்,			
CO4	படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.	உருவாக்குதல்		
	சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப்			
CO5	பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற			
CO3	மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத்துறை சார்ந்த	பயன்படுத்துதல்		
	வேலைவாய்புத்திறன் பெற்றிருத்தல்.			

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	ഖ	மி	கு	கு	கு	கு	மி	மி	கு	மி
CO2	மி	ഖ	மி	கு	மி	கு	மி	ഖ	ഖ	ഖ
CO3	ഖ	கு	மி	கு	மி	கு	மி	ഖ	மி	ഖ
CO4	மி	மி	கு	மி	கு	மி	மி	ഖ	ഖ	ഖ
CO5	ഖ	ഖ	மி	கு	மி	மி	ഖ	மி	ഖ	ഖ

வ- வலுவாக, மி- மிதமான, கு- குறைந்த

இலக்கிய நெறிகள்

அலகு – I (8 மணிநேரம்)

முச்சங்க வரலாறு – சங்க இலக்கியத் தொகுப்பு – பாட்டும் தொகையும் – சங்க இலக்கியச் சிறப்பியல்புகள்

சங்க இலக்கியம் - நற்றிணை - கொண்டல் மாமழை – குறிஞ்சி -140

சங்க இலக்கியம் - குறுந்தொகை - அணிற்பல் லன்ன – நெய்தல் - 49

அற இலக்கியம் - திருக்குறள் - வினைத்திட்பம் (பொருட்பால் 661-670),

பண்புடைமை (பொருட்பால் 991-1000)

சிற்றிலக்கியம் – முக்கூடற்பள்ளு - நெல்வகைகள், மீன்வகைகள், மாடுவகைகள் காப்பியம் – சிலப்பதிகாரம் - புகார் காண்டம் : மங்கலவாழ்த்துப் பாடல்: பொதியில் ஆயினும் – 'கோவலன் என்பான்மன்னோ'(1438),

'நீலவிதானத்து' – 'நோன்புஎன்னை'(48-53).

மனையறம்படுத்த காதை -'வார்ஒலிகூந்தலை'–

'சிறப்பின்கண்ணகிதனக்குஎன்'(84-90) அரங்கேற்று காதை

'மாமலர்நெடுங்கண்' - 'அகம்மறந்து' (170-175).

மதுரைக் காண்டம் -கொலைக்களக்காதை : 'இருமுதுகுரவர்'

'எழுந்தனன்யான்' (67-83), 'வினைவிளை காலம்' - ' கொணர்க ஈங்குஎன' (148-153)

கட்டுரைகாதை - 'கடிபொழில்' - 'இல் சாபம்பட்டனிர்' (138-170)

வழக்குரைக்காதை -'அல்லவை செய்தார்க்கு' - 'தோற்றான் உயிர்' (82-93)

வஞ்சிக்காண்டம் - நடுகல்காதை - 'மதுரை மூதூர்' - 'மன்னவர்ஏறு' (218-234)

வாழ்த்துக்காதை - 'என்னே இஃது' - 'தோன்றுமால்' (9)

இலக்கணம் - எழுத்து – முதல் மற்றும் சார்பெழுத்துகள்

அலகு – **II** (12 மணிநேரம்)

பத்துப்பாட்டு அறிமுகம்

சங்க இலக்கியம் - பதிற்றுப்பத்து : சிதைந்தது மன்ற நீசிவந்தனை நோக்கலின் (மூன்றாம்பத்து - 27. வென்றிச் சிறப்பு)

சங்க இலக்கியம் - கலித்தொகை : சுடர்தொடீஇ கேளாய் (கபிலர் – 51)

அற இலக்கியம் - ஆசாரக்கோவை - நன்றிமறவாமை, செய்யத்தகாதன, ஐம்பெரும்குறவர் வழிபாடு

சிற்றிலக்கியம் - தமிழலங்காரம் - வண்ணச்சரபம் தண்டபாணி சுவாமிகள் - 10 பாடல்கள்

- 1. கடல்நீரில் கல்மிதக்கும், 2. வண்டமிழ் ஆற்றுதி, 3. கோளத்தை முட்டி 4. எக்காலம் என்று,
- 5. கடவூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி, 8. தேவர்முனிவர்,

9. அழுதேங்கிநஞ்சிட்ட, 10. அத்தனையொத்து.

காப்பியம் - மணிமேகலை : விழாவறைகாதை : 'தேவரும்மக்களும்' -'மருங்குஎன்' (66-72)

ஊரலா் உரைத்த காதை : 'நாவல்ஓங்கிய' - 'உண்டுகொல்'(1-17), 'கற்றுத்துறை போகிய' - 'தீத்தொழில்படாஅள்' (32-57).

பாத்திரம் பெற்ற காதை - 'போதிநீழல்' - 'நல்அறம்கண்டனை' (73-98)

சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கியகாதை - 'வாழிஎம்கோ' - 'அரசுஆள் வேந்துஎன்' (129-163)

சொல் இலக்கணம் - பெயர், வினை, இடை, உரிச்சொல் - விளக்கமும் பயிற்சியும்

அலகு **– III** (10 மணிநேரம்)

சங்க இலக்கியம் - பரிபாடல் : புறத்திரட்டு - மதுரை நகர்ச்சிறப்பு – உலகம் ஒரு நிறையாத்தான்-7, மாயோன் கொப்பூழ்-8, செய்யாட்கு இழைத்த-9, கார்த்திகை காதில்-10, ஈவாரைக் கொண்டாடி-11

சங்க இலக்கியம் - அகநானூறு : அன்னை அறியினும் அறிக – தோழி -நெய்தல் - 110

அற இலக்கியங்கள் அறிமுகம்

அற இலக்கியம் - பழமொழி நானூற : தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள் உணற்குஇனிய 5, பரந்ததிறலாரை 32, நெடியது காண்கிலாய் 46, இனியாரும்

153, உரைசான்ற 195. சிற்றிலக்கியம் - நந்திக்கலம்பகம் - கேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள் என்னையே புகழ்ந்தேன், பதிதொறு புயல்பொழி, இந்தப் புவியில், அடிவிளக்கும் தகில், வானுறுமதியை சிறு காப்பியம் - சூளாமணி - அரசியல் சருக்கம்- 1. நாவியே கமழும்(1131), 2. கண்மிசை கனிந்த (1132), 3. விரைசெல லிவுளித்(1133), 4. அரைசர்கள் வருக(1134), 5. அருளுமாறடிகள் (1135), 6. விஞ்சைய குலக (1136), 7. சொரிகதிர் (1137), 8.கரியவன் வளைந்த(1138), 9.மடித்தவா யெயிறு (1139),10. விஞ்சயரதனைக் (1140),

துறவுச்சருக்கம் – பயாபதி மன்னனின் துறவுநெறி -1.மன்னிய புகழி (1840), 2. திருமகிழலங்கன் (1841), 3. ஆங்கவ ரணைந்த (1842), 4. அலகுடன் விளங்கு(1843),5. தன்னையோர் அரசனாக்கி (1844), 6.சென்றநாள்(1845), 7. எரிபுரை(1846.),8.பிறந்தனர்(1847), 9. பிறந்தநாம் (1848), 10. தொகைமலர் (1849) 11. ஒழுகிய(1850).

பொருள் இலக்கணம் : அகத்திணை மற்றும் புறத்திணை இலக்கணங்கள்.

அலகு - IV (10 மணிநேரம்)

சங்க இலக்கியம் - ஐங்குறுநூறு : மருதம் - தோழிகூற்று - வேட்கைப்பத்து: வாழிஆதன் வாழிஅவினி - 6

சங்க இலக்கியம் - புறநானூற : திணை பொதுவியல்- ஞாயிற்று அன்ன ஆய்மணி (362)

சிற்றிலக்கியங்கள் - தோற்றமும் வளர்ச்சியும்

சிற்றிலக்கியம் - நீதிநெறிவிளக்கம் : 1. உறுதி – உறுதிபயப்ப(254), 2.முயற்சி - முயலாதுவைத்து (255), 3. உலையா முயற்சி (256), 4. காலம் – காலம்அறிந்தாங்கு (257),

5. மெய்வருத்தம் - மெய்வருத்தம் பாரார் (258)

சிற்றிலக்கியம் - கலிங்கத்துப்பரணி : தேவாசுரம், உடலின்மேல், நெடுங்குதிரை மிசைக்கலணை, விருந்தினரும் வறியவரும், தரைமகள்தன் கொழுநன்றன், பொருதடக்கை வாளெங்கே, வெயில்தாரை.

காப்பியங்கள் - கம்பராமாயணம் : சுந்தரகாண்டம் – திருவடி தொழுத படலம்(தேர்ந்தெடுத்த பாடல்கள் மட்டும்)

நீங்குவென் (6007) – மைந்நாகம் (6008) -போய்வரும்(6009) -- அழுதனர்(6010) — தேனொடு (6011) – தாள்களில் (6012) -- வாலி(6013)--என்றலும்(6014) -- ஆண்தகை(6015)--பொருதமை(6016) -- யாவதும்(6017) -- ஏதனாள்(6018) -- முத்தலை(6019) --கார்வரை(6020)—தண்டல்(6021) – ஆரியன்(6022) -- குறித்தநாள்(6023) —மாண்டனள்(6024) - கண்டனர்(6025) -- கூறின நாள்(6026) --

என்புழி(6027) — எய்தினன்(6028) - திண்திறள்(6029) -- ஆங்கு(6030)-- கண்டனென்(6031) - உன்பெருந்தேவி(6032) — பொன் -(6033) - உன்குலம்(6034)-- விற்பெருந்(6035) --கண்ணினும்(6036) -- வேலையுள்(6037) --மண்ணொடும்(6038)-- தீண்டிலன்(6039) -- சோகத்தாள்(6040) -- இலங்கையை(6041) -- அரக்கியர்(6042)-- தையலை(6043) --ஆயிடை(6044) -- அன்னதோர்(6045) -- வஞ்சனை(6046) -- அறிவுறத்(6047) -- ஒருகணத்து(6048) -- வாங்கிய(6049) -- அன்னவருக்கு(6050) -- இங்கு உள(6051) -- வைத்தபின்(6052) -- பையபையப்(6053) --பொடித்தனர்(6054) -- ஆண்டையின்(6055) -- எழுக(6056) -- வீரரும்(6057) -- அந்நெறி(6058)

கடிதப்பயிற்சி

- 1. வேலைவேண்டி விண்ணப்பம் எழுதுதல்
- 2. பல்கலைக்கழகப் பன்னாட்டுக் கருத்தரங்கச் செய்தியை நாளிதழில் வெளியிடவேண்டி

நாளிதழின் பதிப்பாசிரியருக்குக் கடிதம்

- 3. கருத்தரங்கப் பங்கேற்புக்கான அனுமதிக் கடிதம்
- 4. பல்கலைக்கழக விழாவுக்குத் தலைமையேற்க வேண்டி, மாவட்ட ஆட்சியருக்கு விண்ணப்பம்

(8 மணிநேரம்) அலகு- V : காப்பியங்கள் : தோற்றமும் வளர்ச்சியும் சங்க இலக்கியம் - பத்துப்பாட்டு: பெரும்பாணாற்றுப்படை (தேர்ந்தெடுக்கப்பட்ட பாடல்கள் மட்டும்) கோவலர் குடியிருப்பு147-168, வலைஞர் குடியிருப்பு 263-277, அந்தணர் குடியிருப்பு 297-310 சிற்றிலக்கியம் வேதநாயகம்பிள்ளை நீதிநூல் (அதிகாரம் 7 தாய்தந்தையரைப் போற்றுதல் - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்) சின்னவோர்பொருள், கடவுளைவருந்தி, எப்புவிகளும், வைக்கவர், ஈன்றவர் சிற்றிலக்கியம் - அருள்தரும் பூங்கோதையன்னை பிள்ளைத் தமிழ்:

1. காப்புப்பருவம் – கோத்தமிழ் குமரகுரு, 2. சப்பாணிப்பருவம் – பட்டிமுனிகோமுனி, 3. ஊசல்பருவம் – நாவரசர் நற்றமிழால் ந.இரா.சென்னியப்பனார்) (முதுமுனைவர்

கடிதப்பயிற்சி

- 1. கல்விக் கடன் வேண்டி வங்கிமேலாளருக்கு விண்ணப்பம்
- 2. வசிப்பிடத்திற்கு அடிப்படை வசதிவேண்டி வட்டாட்சியருக்கு விண்ணப்பம்
- 3. விருது பெற்ற நண்பனுக்குப் பாராட்டுக் கடிதம்
- 4. புத்தகங்கள் அனுப்பி உதவவேண்டி, பதிப்பகத்தாருக்கு விண்ணப்பம்

பார்வை நூல்கள்

கற்பகச் சோலை – தமிழ்ப்பாட நூல், இலக்கிய நெறிகள், தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் – 21.

தமிழ் இலக்கிய வரலாறு, முனைவர் கா.கோ. வேங்கடராமன், கலையக வெளியீடு, நாமக்கல்.

இணையதளம்

- 1. www.tvu.org.in
- 2. www.maduraitamilproject.com

இதழ்கள்

- 1. International Research Journal of Indian Literature, irjil.in
- 2. International Tamil Research Journal, iorpress.in

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Instruction Hours / week: L: 3 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

Course Objectives

• To enable the learner to communicate effectively and appropriately in real life situation

- To develop and integrate the use of the four language skills.
- To give basic knowledge on grammar.
- To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
- To identify the meaning of words using context clues.

Course Outcomes

At the end of this course, students will be able to

COs	Course Outcomes	BT Level		
CO1	Retrieve fundamentals of English language to construct error	Apply		
	free sentences.			
CO2	Discover the knowledge of interpersonal skills.	Analyze		
CO3	Construct and maintain social relationships.	Apply		
CO4	Classify communication skills in business environment.	Understand		
CO5	Explain communication competency through LSRW skills.	Understand		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	L	M	M	L	M	L	S	M
CO2	M	S	S	L	L	L	M	S	S	S
CO3	S	M	M	L	L	L	M	M	S	S
CO4	M	S	L	M	M	L	M	L	S	M
CO5	S	M	M	L	L	M	S	M	S	L

UNIT I (8)

LISTENING: Listening –Types of Listening

SPEAKING: Face to Face Conversation **READING:** Reading – Types of Reading

WRITING: Jumbled Sentences

LITERATURE: Ode on a Grecian Urn by John Keats

GRAMMAR: Parts of Speech

UNIT II (7)

LISTENING: Principles of Listening Skills

SPEAKING: Descriptions

READING: Reading Techniques

WRITING: Paragraph Writing

LITERATURE: Of Friendship by Francis Bacon

GRAMMAR: Articles

UNIT III (7)

LISTENING: Barriers of Listening

SPEAKING: Telephone Conversations

READING: Reading Comprehension Passages

WRITING: Precise Writing

LITERATURE: The Umbrella man by Roald Dahl

GRAMMAR: Tense

UNIT IV (7)

LISTENING: Story Narrations **SPEAKING:** Group Discussion

READING: Reading Reports and Profiles

WRITING: Letter Writing

LITERATURE: Tyger by Wiiliam Blake

GRAMMAR: Subject and Predicate – Question Tags

UNIT V (7)

LISTENING: Listening Strategeis

SPEAKING: Interview Skills

READING: Tips for MOC- Anchoring

WRITING: Circular Writing and Summary Writing

LITERATURE: Short story: Rapunzel by the Brothers Grimm

GRAMMAR: Framing Questions

SUGGESTED READINGS:

1. Wren & Martin, 2008, *High School English Grammar & Composition*, S.Chand & Company Ltd, Board of Editors,

2. Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press.

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23CIU101

FINANCIAL ACCOUNTING

Semester – I

6C

8 H

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

Instruction Hours / week:

1. To provide a strong foundation in principles of accountancy concepts, various elements of financial statements and relevant accounting.

2. To Gain the knowledge about the preparation of final accounts.

L:6 T:2 P:0

- 3. To Aware of Concepts in Hire Purchase and Instalment System.
- 4. To make the students aware of Accounting for Consignment and Joint Venture.
- 5. To effectively gain in depth knowledge on Branches of Accounting and Types.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Recollecting the Accounting Concepts and Accounting Standards and Various Books of Accounts	Understand
CO2	Acquire Knowledge on preparation of final accounts and Methods of Depreciation	Apply
CO3	Recognize the Accounting for Hire-purchase and Installment system	Analyze
CO4	Aware of Consignment and Joint Venture and Valuation of Stock	Apply
CO5	Understand about the Branches of Accounts and types of dependent branches and various Systems	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	L	L	L	S	M	S	L
CO3	M	S	M	M	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	M

UNIT I: Fundamentals of Accounting

(19)

Accounting – Need – Objectives – Advantages – Limitations - Users of Accounting – Functions - Book Keeping - Methods of Accounting - Accounting Concept - Accounting Conventions - Branches of Accounting - Basis of Accounting - Cash basis and Accrual basis - Financial Accounting Standards - Concept, Benefits, Procedure for issuing Accounting Standards in India - International Financial Reporting Standards (IFRS) – Concepts – Accounting Process – Journal - Ledger - Subsidiary Books – Trial Balance.

UNIT II: Final Accounts and Depreciation

(19)

Final Accounts - Trading Account - Profit and Loss Account - Balance Sheet - Adjusting Entries. Depreciation - Meaning - Need - Causes of Depreciation - Accounting concept of Depreciation - Factors affecting the amount of depreciation - Methods of computing depreciation - Straight line method and Diminishing balance method - Disposal of depreciable assets - Change of method.

UNIT III: Accounting for Hire - Purchase and Installment Systems

(19)

Introduction - Features of Hire Purchase – Concepts in Hire Purchase and Instalment System - Accounting procedure for Hire Purchase and Instalment System – Transactions - Journal Entries and Ledger Accounts including Default and Repossession.

UNIT IV: Accounting for Consignment and Joint Venture

(20)

Consignment – Meaning - Features – Account Sales – Valuation of Stock – Normal Loss – Abnormal Loss - Accounting treatment in the books of the Consignor and Consignee. Joint Venture: - Meaning – Accounting procedures - Separate set of books - Memorandum Joint Venture account.

UNIT V: Accounting for Branches

(19)

Meaning - Types of Branches - Accounting of various types of dependent branches - Accounting aspects - Debtors' system - Stock and Debtors system - Branch Final Accounts System and Wholesale Branch System. Independent Branches: Concept Accounting Treatment: Important Adjustment Entries and Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Note: Distribution of Marks - 20% theory and 80% problems.

SUGGESTED READINGS:

- 1. S. N. Maheshwari, Suneel K Maheshwari (2018) *Financial Accounting*, 6th Edition, Vikas Publishing House, New Delhi
- 2. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy*. 6th edition, Vikas Publishing House, New Delhi
- 3. S.P. Jain and K.L.Narang (2016) Advanced Accountancy Principles of Accounting, Kalyani Publishers, Ludhiana
- 4. Shukla, M.C. Grewal T.S. Gupta. S.C. (2016), Advanced Accounts. Vol.-I., 19th Edition, S. Chand & Co., New Delhi.
- 5. Deepak Sehgal. (2016) ,Financial Accounting.1st edition, Vikas Publishing House, New Delhi,
- 6. CA &Dr.P C Tulsian& CA Bharat Tulsian (2016) *Financial Accounting*, 2nd Edition, Chand Publishing. New Delhi
- 7. https://swayam.gov.in/nd1_noc20_mg71/preview

Semester – I
BUSINESS MATHEMATICS AND STATISTICS 7H – 5C

Instruction Hours / week: L: 5 T: 2 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

23CIU102

This course enables the students

- 1. To understand the concept of matrices.
- 2. To acquire the knowledge of differential calculus.
- 3. To know the concepts of central tendency and dispersion.
- 4. To understand the correlation and regression concepts.
- 5. To be aware of the index numbers and trend analysis.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Utilize the concept of matrices, differential calculus to solve	Apply
	business problems	
CO2	Calculate and apply the measure of central tendency and	Analyze
CO2	dispersion in decision making	
CO3	Evaluate the relationship and association between variables to	Apply
003	formulate the strategy in business	
CO4	Apply the concept of index numbers and trend analysis in	Understand
204	business decisions	
	Demonstrate capabilities as problem-solving, critical thinking,	Understand
CO5	and communication skills related to the discipline of statistics	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	L	L	L	S	M	S	L
CO3	M	S	M	M	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	M

S-Strong; M-Medium; L-Low

UNIT I: (16)

Matrices & Basic Mathematics of Finance Definition of a matrix - Types of matrices - Algebra of matrices. Calculation of values of determinants up to third order - Adjoint of a matrix - Finding inverse of a matrix through ad joint - Applications of Matrices to solution of simple business and economic problems- Simple and compound interest- Rates of interest.

UNIT II: (17)

Differential Calculus Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit and continuity of a function- Concept of differentiation- Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply- Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

Uni-variate Analysis Measures of Central Tendency: Arithmetic mean - median-mode- geometric mean - harmonic mean -properties and applications. Measures of Dispersion: Absolute and relative measures-Range - quartile deviation - mean deviation - Standard deviation and Coefficient of Variation - Variance.

UNIT IV:
$$(17)$$

Bi-variate Analysis Simple Linear Correlation Analysis: Meaning, and measurement-Karl Pearson's coefficient and

Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

Unit V: (17)

Time-based Data: Index Numbers and Time-Series Analysis Meaning and uses of index numbers - Construction of index numbers: Aggregative and average of relatives – simple and weighted - Tests of adequacy of index numbers - Construction of consumer price indices.

Components of time series -Trend Analysis-Finding trend by moving average method - Fitting of linear trend line using principle of least squares

SUGGESTED READINGS:

- 1. P.A. Navaneetham, (2012). Business Mathematics and Statistics, Jai Publishers, Trichy.
- 2. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1st edition, Oxford University Press; New Delhi.
- 3. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1st edition, McGraw Hill Education, New Delhi.
- 4. S.P. Gupta and P.K. Gupta (2013), Business Statistics and Business Mathematics, S Chand Publishing, New Delhi.
- 5. Mariappan (2015), Business Mathematics, 1st edition, Pearson Education, New Delhi.
- 6. J.K.Sharma, (2014) Business statistics, 4th edition, Vikas Publishing House, New Delhi.

E-RESOURCES

- 1. https://youtu.be/SJOTtb1FTfs
- 2. https://youtu.be/t5CK844MYzY
- 3. https://youtu.be/Hd1nLIfIjNA

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23CIU111

COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL)

Semester – I 6H – 3C

Instruction Hours / week L: 0 T: 0 P: 6

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

1. To Familiarize with Working in MS-Word

2. To Understand the Working in MS-Excel

3. To Understand the Working in MS –Powerpoint

4. To Analyzing financial data using EXCEL tools

5. To Creating presentations for seminars and lectures using animations

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Recall various techniques of working in MS-WORD	Understand
CO2	Creating appropriate personal bio data	Apply
CO3	Analyzing financial data using EXCEL tools	Analyze
CO4	Understanding various tools used in MS-EXCEL	Understand
CO5	Creating presentations for seminars and lectures using	Apply
	animations	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	L	S	S	S	S	S	M	M	M
CO2	L	M	S	S	S	S	M	M	S	L
CO3	M	L	S	S	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	S
CO5	S	M	S	S	S	S	M	M	L	M

LIST OF PRACTICALS

Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, inserting pages and page numbers, Find and Replace. **(7)** 2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. **(7)** 3. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/Templates. **(7)** 4. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. **(7)** 5. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard. **(7)** 6. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions. **(7)** 7. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:

the features of the product. The presentation should work in manual mode.

(7)

(7)

8. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

(8)

9. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.

(8)

10. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.

SUGGESTED READINGS:

- Wayne L. Winston, (2017), Microsoft Excel 2016 Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
- 2. Faithe Wempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi
- 3. Dinesh Maidasani(2015), Learning Computer Fundamentals, MS Office and Internet & Web Technology, 3rd Edition, Laxmi Publications, New Delhi.
- 4. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive TutorialResource, Wiley India, New Delhi.

VALUE ADDED COURSE - Semester - I 23VAC101 ENVIRONMENTAL STUDIES 2H - 2C

Instruction Hours / week: L: 2 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100 End Semester Exam: 3 Hours

Course Objectives

The main objectives of the course are

- To create awareness about environmental problems among people
- To develop an attitude of concern for the environment
- To motivate public to participate in environment protection and improvement
- To learn about the environment, resources available, biodiversity and its conservation
- To understand the current scenarios- to find ways for protection and betterment of or habitat

Course Outcomes

The learners will be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the concepts and methods from ecological and physical	Understand
	sciences and their application in environmental problem solving	
	Study the concepts and methods from economic, political, and social	Understand
CO2	analysis as they pertain to the design and evaluation of environmental	
	policies and institutions	
G02	Learn the ethical, cross-cultural, and historical context of environmental	Apply
CO3	issues and the links between human and natural systems	
CO4	Understand the transnational character of environmental problems and	Apply
CO4	ways of addressing them, including interactions across local to global	
COL	Apply systems concepts and methodologies to analyse and understand	Apply
CO5	interactions between social and environmental processes	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	L	L	M	S	M	M	S	L
CO2	M	L	L	M	M	M	M	S	M	L
CO3	M	M	M	L	S	L	M	S	M	M
CO4	M	M	L	S	M	L	L	M	L	M
CO5	L	S	S	S	M	M	L	L	M	L

S-Strong; M-Medium; L-Low

Unit I (5)

INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS

Environment Definition, Scope and importance; Ecosystem, Structure, classification, and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

Unit II (5)

NATURAL RESOURCES - RENEWABLE AND NON-RENEWABLE RESOURCES

Natural resources - Renewable and Non - Renewable resources. Land resources, Land degradation, desertification. Forest resources - Deforestation: Causes and impacts due to mining. Water resources- Use and over-exploitation of surface and ground water.

Unit III (5)

BIODIVERSITY AND ITS CONSERVATION

Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity. Values of Biodiversity - Ecological, economic, social, ethical, aesthetic value. Bio-geographical classification of India. Hot-spots of biodiversity. Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.

Unit IV (4)

ENVIRONMENTAL POLLUTION

Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution. Nuclear hazards and human health risks.

Unit V (5)

SOCIAL ISSUES AND THE ENVIRONMENT:

Concept of sustainability and sustainable development. Climate change, global warming, ozone layer depletion, acid rain and its impacts on human communities and agriculture. Environment Laws (Environment Protection Act, Air Act, Water Act, Wildlife Protection Act, Forest Conservation Act).

SUGGESTED READINGS:

- 1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidypeeth Institute of Environmental EducationResearch, New Delhi.
- 2. Anubha Kaushik., and Kaushik, C.P. 2008. Perspectives in Environmental Studies. (3rd ed.). New Age International Pvt. Ltd. Publications, New Delhi.
- 3. Arvind Kumar. 2009. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
- 4. Botkin., and Keller. 2014. Environmental Science: Earth as a Living Planet. (9th ed.) Wiley
- 5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
- 6. Odum, E.P., Odum, H.T. and Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
- 7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
- 8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
- 9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
- 10. Tripathy. S.N., and Sunakar Panda. (2011). Fundamentals of Environmental Studies (3rd ed.). Vrianda Publications Private Ltd, New Delhi.
- 11. Uberoi, N.K. 2010. Environmental Studies. (2nd ed.). Excel Books Publications, New Delhi.
- 12. Verma, P.S., and Agarwal V.K. 2016. Environmental Biology (Principles of Ecology).S. Chand and Company Ltd, New Delhi.
- 13. Environmental Biotechnology: Principles and Applications, Second Edition 2nd Edition by Bruce Rittmann and Perry McCarty, 2020

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23LAU201						Semo	ester -	– II
23LAU201				தமிழ் – இரண்டாம்தாள்		4H	-	4C
Instruction Hours / week:	L: 4	T: 0	P:0	0 Marks: Internal: 40 External: 60				00
					End Semester	r Exam: 3	Hour	s

பாடத்திட்டப் பொதுநோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- ஆய்வுநோக்கை மேம்படுத்துதல்.
- இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து
 அறிவூட்டல். அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப் பயன் விளைவு

COs	Course Outcomes	BT Level
CO1	இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.	புரிந்து கொள்ளுதல்
CO2	கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	, –
CO3	தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; 'இணைய தமிழ்' குறித்த பன் நோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.	பகுப்பாய்வு
CO4	வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும்	பகுப்பாய்வு

	பெற்றிருத்தல்.	
CO5	சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத்துறை சார்ந்த வேலைவாய்புத்திறன் பெற்றிருத்தல்	உருவாக்குதல்

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	வ	மி	கு	கு	கு	கு	மி	மி	கு	மி
CO2	மி	ഖ	மி	கு	மி	கு	மி	ഖ	ഖ	வ
CO3	ഖ	கு	டு	கு	<u>ත</u>	கு	மி	ഖ	மி	வ
CO4	மி	மி	கு	மி	கு	மி	மி	ഖ	ഖ	வ
CO5	ഖ	ഖ	மி	கு	மி	மி	வ	மி	வ	ഖ

வ- வலுவாக, மி- மிதமான , கு- குறைந்த

இலக்கிய இன்பம்

அலகு – I (8 மணிநேரம்)

இலக்கிய வரலாறு: நாயன்மார்கள் அறிமுகம் - தமிழ் இலக்கிய வரிசையில் பன்னிரு திருமுறைகள் - பன்னிரு திருமுறைகள் அறிமுகம் - திருமுறை ஆசிரியர்களின் இலக்கியப் பங்களிப்பு-திருமுறைகளில் பக்திநெறியும் சமுதாய நோக்கும்

பக்**தி இலக்கியம் : சைவம் : பெரியபுராணம்** - திருமூலநாயனார் புராணம்

கவிதை : மகாகவி பாரதியார் - பகைவனுக்கு அருள்வாய்

கவிதை : கவிமணி தேசிக விநாயகம் பிள்ளை - கோயில் வழிபாடு

கவிதை : கரிகாலன் - விடுதலை **சிறுகதை** : அறிஞர் அண்ணா – செவ்வாழை

கட்டுரை : ஆளுமைத்திறன் அறிவோம் – தன்னம்பிக்கை மாத இதழ்

இலக்கணம் - வாக்கிய அமைப்பு : தனி வாக்கியம்-தொடர் வாக்கியம்-கலவை வாக்கியம்-தன்வினை வாக்கியம்-பிறவினை வாக்கியம்- செய்வினை, செயப்பாட்டுவினை வாக்கியம், கட்டளை வாக்கியம்-வினா வாக்கியம்- உணர்ச்சி வாக்கியம். நன்னுல் – பொதுவியல் - அறுவகை வினா (385) - எண்வகை விடை (386).

அலகு – II : (8 மணிநேரம்)

இலக்கிய வரலாறு: ஆழ்வார்கள் அறிமுகம் - இலக்கியப் பங்களிப்பு-திவ்யப் பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும்

பக்**தி இலக்கியம் : வைணவம் குலசேகர ஆழ்வார்** – பெருமாள்திருமொழி -தேவகி புலம்பல்

கவிதை : வைரமுத்து - எறும்புகளோடு ஒருவார்த்தை

கவிதை : சிற்பி பாலசுப்பிரமணியன் - மலையாளக்காற்று **கவிதை : தாமரை** - தொலைந்து போனேன்

சிறுகதை : **சுஜாதா** - நகரம்

கட்டுரை : முனைவர் புரிசை நடராசன் - திருக்குறளும்

சமுதாயவியலும்

அணி இலக்கணம்: உவமையணி - பிறிது மொழிதல் அணி - சிலேடை அணி - தீவக அணி - ஏகதேச உருவக அணி – வேற்றுமையணி – பின்வருநிலையணி விளக்கங்கள்.

அலகு – III (8 மணிநேரம்)

இலக்கிய வரலாறு : புதுக்கவிதை : தோற்றமும் வளர்ச்சியும் இலக்கிய வரலாறு : உரைநடை : தோற்றமும் வளர்ச்சியும்

கவிதை : அப்துல்ரகுமான் - பாருக்குள்ளே நல்ல நாடு **சிறுகதை : கு. அழகிரிசாமி** – ராஜா வந்திருக்கிறார் **சிறுகதை : நாஞ்சில்நாடன்** - இந்நாட்டு மன்னர் **கட்டுரை : முனைவர் இரா. குணசீலன்** - உயர்தனிச் செம்மொழி

படைப்பிலக்கியப் பயிற்சிகள் -- மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, கட்டுரை படைப்பாக்க உத்திகள் –

பயிற்சிகள்

அலகு – IV (8 மணிநேரம்)

இலக்கிய வரலாறு - சிறுகதை தோற்றமும் வளர்ச்சியும்

கவிதை : பாரதிதாசன் - இளையார் ஆச்திச்சூடி

கவிதை : கவிஞர் சுகந்தி சுப்பிரமணியம் - புதையுண்ட வாழ்க்கை

சிறுகதை : **ஆர். சூடாமணி** - அந்நியர்கள் க**ட்டுரை** : **முனைவர் ப.தமிழரசி** - நொய்யல்

மொழிபெயர்ப்புப் பயிற்சிகள் - தமிழ் - ஆங்கில மொழிபெயர்ப்புப்

பயிற்சிகள் - 2.

அலகு- V (8 மணிநேரம்)

இலக்கிய வரலாறு : நாட்டுப்புறவியல் : ஓர் அறிமுகம்

கவிதை : கவிஞர் அறிவுமதி - நட்புக்காலம்

கவிதை : க. அம்சப்ரியா - நம்பிக்கை வை

சிறுகதை : **அம்பை** - வல்லூறுகள்

மொழிபெயர்ப்புப்பயிற்சிகள் - ஆங்கிலம் - தமிழ் மொழிபெயர்ப்புப்

பயிற்சிகள் - 2.

பார்வை நூல்கள்

1. **கற்பகச் சோலை – தமிழ்ப்பாட நூல், இலக்கிய நெறிகள்,** தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் – 21.

2. **தமிழ் இலக்கிய வரலாறு, முனைவர் கா.கோ. வேங்கடராமன்**, கலையக வெளியீடு, நாமக்கல்.

இணையதளம்

- 1. www.tvu.org.in
- 2. www.maduraitamilproject.com

இதழ்கள்

- 1. International Research Journal of Indian Literature, irjil.in
- 2. International Tamil Research Journal, iorpress.in

B. Com. (IT) 2023-2024

23ENU201 ENGLISH-II Semester – II 3H – 3C

Instruction Hours / week: L: 3 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

Course Objectives

• To refresh the grammar knowledge of the students to improvise their language.

- To make the students to speak and write errors free English.
- To make the students understand different kinds of communication.
- To help the students develop their listening, speaking, reading and writing skills.
- Introducing literary works to the students to enhance their analytical and aesthetic skills.

Course Outcomes

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Strengthen the foundation of the language to elevate the	Remember
	command of standard grammar.	
CO2	Formulate and communicate persuasive arguments for specific	Apply
	business outcome.	
CO3	Utilize fundamentals of language for reading, writing and	Apply
	effective communication.	
CO4	Standardize and demonstrate understanding of LSRW skills.	Understand
CO5	Introduce literature to enhance the moral and aesthetic values.	Evaluate

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	L	M	M	L	M	L	S	M
CO2	M	S	S	L	L	L	M	S	S	S
CO3	S	M	M	L	L	L	M	M	S	S
CO4	M	S	L	M	M	L	M	L	S	M
CO5	S	M	M	L	L	M	S	M	S	L

UNIT-I (6)

Listening : Listening for Pleasure (Poetry)

Speaking: Developing speaking skills

Reading: Reading strategies

Writing: Developing a story with pictures

Literature : Refuge Mother and Child by Chinua Achebe

Grammar: Voice

UNIT- II (6)

Listening : Listening for Pleasure (Story)

Speaking: Oral presentation

Reading : Reading Passages

Writing : Essay writing

Literature: Prose: Dimensions of Creativity by A.P.J. Abdul Kalam

Grammar: Subject, verb, agreement

UNIT-III (6)

Listening: Dictation

Speaking: Public speaking and secrets of good delivery

Reading : Note Making

Writing : Writing agendas, memos and minutes

Literature : River by A.K. Ramanujan

Grammar: Degrees of comparison

UNIT- IV (6)

Listening: Listening to instructions and announcements

Speaking: Debating

Reading: Silent reading and methods of reading

Writing : Writing Notices

Literature: Two Gentlemen of Verona by A.J. Cronin

Grammar: Phrases and clauses

UNIT-V (6)

Listening: Testing listening

Speaking: Situational Conversation

Reading: Developing reading activities

Writing : E - Mail Writing

Literature: The Postmaster by Rabindranath Tagore

Grammar: Direct and indirect speech

SUGGESTED READINGS:

1. Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press

- 2. Sound Business, Julian Treasure 2012Oxford University Press
- 3. Hornby, A,S.(1975) The Guide to patterns and usage in English: oxford university Press.
- 4. Ellis, R.(1990) Instructed second language acquisition. Oxford: oxford university Press.

B. Com. (IT) 2023-2024

23CIU201 ADVANCED FINANCIAL ACCOUNTING

Semester – II 8H – 6C

Instruction Hours/week: L: 6 T: 2 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

To make the students

1. To Gain knowledge on Partnership Accounts, Treatment of Goodwill, Fixed and Fluctuating Capital, Admission of partners.

- 2. To make the students to understand Retirement of Partners, Revaluation of Assets and Liabilities and Death of a Partners.
- 3. To Give an insight knowledge on Dissolution of partners and application of Garner Vs Murray rule in India.
- 4. To make the students to understand Partnership and Insolvency of Partners.
- 5. To Clear Knowledge for Insurance Premium and Claims, Valuations of Stock.

COURSE OUTCOMES

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Comprehend the concept of partnership Accounts	Understand
CO2	Acquire knowledge on methods of computing goodwill	Apply
CO3	Understand on Accounting Treatment on Dissolution of Partnership Firm	Analyze
CO4	Acquire knowledge on Insolvency of Partnership Firm	Apply
CO5	Gain Knowledge on Steps in calculation of fire claims	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	L	L	L	S	M	S	L
CO3	M	S	M	M	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	M

UNIT I (16)

Partnership: Meaning – Definition – Partnership Deed – Interest on Capital – Partners Capital and Current Account - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

UNIT II (16)

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill - Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Instalments only - Death of a Partner.

UNIT III (16)

Dissolution – Modes of Dissolution - Settlement of Accounts of Dissolution – Accounting entries regarding Dissolution – Garner Vs Murray rule – Fixed Capital Method – Fluctuating Capital Method – Application of Garner Vs Murray rule in India.

UNIT IV (16)

Insolvency of Partners – Meaning – Statement of Affairs - Deficiency Account – Distinction between Insolvency of an Individual and Partnership firm - Piecemeal Distribution - Proportionate Capital Method – Maximum loss method.

UNIT V (16)

Fire Claims – Fire Insurance - Need – Important Terms – Steps in calculation of claims – Gross Profit Ratio – Memorandum Trading Account – Amount of Claim Average Clause – Over Valuation and Under Valuation of Stock – Loss of Profit.

Note: Theory 20% and Problems 80%

SUGGESTED READINGS:

- 1. Jain, S.P., & Narang. (2018). Financial Accounting, Kalyani Publishers, Ludhiana.
- 2. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2016). *Advanced Accounts*, Sultan Chand and Sons, New Delhi:
- 3. Gupta, R.L., (2014). Advanced Accountancy. Sultan Chand and Sons, New Delhi:

- 4. Maheswari, S.N., C A Sharad, K. Maheswari and K. Maheswari Suneel (2017). *Advanced Accounting*. Vikas Publishing House Pvt. Ltd., New Delhi.
- 5. Arulanandam, M.A., & Raman, K.S. (2016). Advanced Accountancy, Vikas Publishers, New Delhi.
- 6. Gupta, R.L., &Rathaswamy. (2014). Advanced Accounting. Sultan Chand & Sons, New Delhi.
- 7. https://swayam.gov.in/nd2_cec20_mg16/preview

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23CIU202 PROBLEM SOLVING USING C

Semester – II 4H – 40

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40

External: 60

End Semester Exam: 3 Hours

Total: 100

COURSE OBJECTIVES:

To make the students

1. To learn Programming basics and the fundamentals of C

- 2. To understand Data types in C
- 3. Mathematical and logical operations
- 4. Using if statement and loops
- 5. To identify arranging data in arrays

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	To learn basics of C programming language.	Create
CO2	To be able to develop logics to create programs/ applications in C.	Analyze
CO3	To Understand Control the sequence of the program and give logical outputs.	Apply
CO4	To Implement strings in your C program.	Apply
CO5	To develop Store different data types in the same memory.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	M	S	L	M
CO2	M	M	S	S	S	S	S	L	M	L
CO3	S	S	M	S	S	S	S	M	L	M
CO4	M	S	S	S	S	S	M	S	L	M
CO5	S	S	M	S	S	S	S	M	L	M

Unit-1 (8)

Introduction: Introduction to Programming Language, Introduction to C Programming, Keywords & Identifiers, Constants, Variables, Input and Output Operations, Compilation and pre-processing, Data types: Different data types, Operators: Operators, advantages and types of Operators.

Unit-II (8)

Control structures: Decision Making and Branching (Simple IF Statement, IF...ELSE

Statement, Nesting IF... ELSE Statement, ELSE IF Ladder), Selection control structure (Switch Statement). Loops: The WHILE Statement, The DO...WHILE Statement, The FOR Statement, Jumps in Loops

Unit-III (8)

Array: Accessing the Address of a Variable, Declaring Pointer- Variables, Initializations of Pointer Variable, Accessing a Variable through its Pointer, Pointer arithmetic. Concept of Array, Array Declaration, types of an array.

Function: Function & types (User defined function, library function) Function Definition, Declaration, Function Calls, Header file and library, Function Arguments, string handling function, Function recursion-Pointers, Pointers to Functions.

File Management in C, Defining and Opening a File, File opening modes, Closing a File, File operations, file and stream, Error Handling- During I/O Operations, sequential and random-access file.

SUGGESTED READINGS:

- 1. E. Balagurusamy, "Programming in ANSI C",4/e, (TMH),2017.
- 2. B. Kernighan & Dennis Ritchie, "The C Programming Language", 2/e PHI, 2018.
- 3. Paul Deitel, Harvey Deitel, "C: How to Program", 8/e, Prentice Hall, 2019.
- 4. P.C. Sethi, P.K. Behera, "Programming using C", Kalyani Publisher, Ludhiana, 2017.

B. Com. (IT) 2023-2024

PROBLEM SOLVING USING C (PRACTICAL)

Semester – II 4H – 3 C

23CIU211

Instruction Hours / week: L: 0 T: 0 P: 4 Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To make the student learn a programming language.

- 2. To learn problem solving techniques.
- 3. To teach the student to write programs in C and to solve the problems.
- 4. Read, understand and trace the execution of programs written in C language.
- 5. Write the C code for a given algorithm.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	To easily Develop a C program.	Create
CO2	Develop Control the sequence of the program and give logical outputs.	Analyze
CO3	Implement strings in your C program.	Apply
CO4	Store different data types in the same memory.	Understand
CO5	Manage I/O operations in your C program.	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	M	S	L	M
CO2	M	M	S	S	S	S	S	L	M	L
CO3	S	S	M	S	S	S	S	M	L	M
CO4	M	S	S	S	S	S	M	S	L	M
CO5	S	S	M	S	S	S	S	M	L	M

LIST OF PRACTICALS

1. Write a Program to find greatest among three numbers. **(4)** 2. Write a Program to all arithmetic operation using switch case. **(4)** 3. Write a Program to print the sum and product of digits of an integer. **(4)** 4. Write a Program to reverse a number. **(4)** 5. Write a Program to compute the sum of the first n terms of the following series S = 1-2+3-4+5...**(4)** 6. Write a function that checks whether a given string is Palindrome or not. Use this function to find whether the string entered by user is Palindrome or not. **(4)** 7. Write a function to find whether a given no. is prime or not. Use the same to generate The prime numbers less than 100. **(4)** 8. Write a program to swap two numbers using macro. **(4)** 9. Write a Program to print a triangle of stars as follows (take number of lines from user) **(4)** 10. Write a Program to find the fibracci series of a given number. **(4)**

SUGGESTED READINGS:

- 1. E. Balagurusamy, "Programming in ANSI C",4/e, (TMH),2017.
- 2. B. Kernighan & Dennis Ritchie, "The C Programming Language", 2/e PHI, 2018.
- 3. Paul Deitel, Harvey Deitel, "C: How to Program", 8/e, Prentice Hall, 2019.
- 4. P.C. Sethi, P.K. Behera, "Programming using C", Kalyani Publisher, Ludhiana, 2017.

COMPUTERIZED ACCOUNTING SYSTEM (PRACTICAL)

23CIU212

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

Semester - II

2C

4 H

COURSE OBJECTIVES:

To make the students

Instruction Hours / week:

- 1. To summarise the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
- 2. To bulid the items under items heads

L:0 T:0 P:4

- 3. To generate the financial Reports, TDS and pay roll reports and evaluate the output.
- 4. To experiment the outputs in written form identifying the objective and outcome of each exercise.
- 5. To apply the utilization of computerised system as a lifelong learning.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
	Familiarize on the account's heads, vouching, inventory	Apply
CO1	valuations, TDS and Pay roll process available in the	
	accounting software	
CO2	Classify the items under items heads	Create
CO3	Generate the financial Reports, TDS and pay roll reports and	Apply
003	evaluate the output.	
CO4	Discover the outputs in written form identifying the objective	Analyse
004	and outcome of each exercise.	
CO5	To apply the utilization of computerised system as a lifelong	Apply
C03	learning.	

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	M	M
CO2	S	S	S	M	S	M	M	S	M	M
CO3	M	S	S	M	S	M	M	S	S	M
CO4	S	S	S	M	S	M	M	S	M	M
CO5	M	S	S	M	S	M	M	S	S	L

S-Strong; M-Medium; L-Low

List of Exercises

1.	Create a Company and Ledgers in Tally.	(4)
2.	Create a Accounting voucher with example in tally.	(4)
3.	Create different types of GST Invoices in Tally.	(4)
4.	Create Debit/Credit Notes, Memorandum &Post Dated Vouchers in Tally	(5)
5.	Create Stock Group, Stock Items and Unit of Measurement in Tally.	(4)
6.	Create an Inventory and Manufacturing Vouchers.	(5)
7.	Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally	(5)
8.	Create a payroll in tally with suitable example.	(4)
9.	Do the following exercise with the example that given below	(5)

- Create a company in Tally by your name.
- ❖ Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk − 10 liters, roti − 20 pieces and mobile − 5 numbers.
- ❖ Now, create sales ledgers one for 28% GST rate and one for 5% GST rate.
- ❖ Also, create purchase ledgers in the same way each of 28% GST and 5% GST.
- ❖ Create 1 sundry debtor outside your state and 1 sundry debtor inside your state.
- Similarly, create 1 sundry creditor outside your state and 1 sundry creditor inside your state.
- ❖ Now, create GST Taxation ledgers for CGST, SGST and IGST for input as well as output taxation of GST. Totally, there will be 6 GST taxation ledgers.
- Now, create a purchase entry in which you will purchase 5 liters of milk at 5% GST rate for Rs50 per liter, 5 pieces of roti for Rs10 per piece and 3 numbers of mobile for Rs25,000 per mobile.
- ❖ GST rate for roti and mobile is 28%. Purchase this from inside your state.

- ❖ Also, fill in the E-Way bill details.
- Now, create a sales entry. Sell all the milk at Rs.55 per liter with the same rate of GST as it was purchased. Sell 20 pieces of roti at Rs.20 per piece and 1 mobile phone at Rs. 50,000 per mobile at the same rates of GST as it was purchased.
- ❖ This sale will be outside the state. Also, fill in the E-Way bill details.
- Now, check the profit and loss account and see what is the total value of sales for 5% GST.
- Go to Stock Summary and see what is the gross profit on sales of milk under the FIFO and LIFO methodology of stock valuations.
- ❖ Check the Ratio Analysis and see what the current ratio and quick ratio.

- 1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
- 2. Asok K. Nadhani (2018), Tally ERP Training Guide 4thedition, BPB Publications; New Delhi
- 3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.
- 4. Ajay Maheshwari and Shubham Maheshwari (2017), <u>Implementing GST in Tally.ERP 9, 1st edition, Tally E-Learning.</u>
- 5. <u>Shraddha Singh</u>, <u>Navneet Mehra</u> (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi.

23VAC201

VALUE ADDED COURSE – INDIAN KNOWLEDGE SYSTEM

Semester – II

2 C

Instruction Hours / week: L: 2 T: 0 P: 0

Marks: Internal: 40

External: 60

Total: 100

2H

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To understand the Indian knowledge systems about origin, evolution and ontological approach

- 2. To comprehend the Indian knowledge approaches with respect to time and language
- 3. To obtain key knowledge on life and mind of Indian knowledge system
- 4. To acquire key information on torchbearers of Indian knowledge system
- 5. To attain strong knowledge on the role of Women in ancient and modern India

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the rich heritage that resides in our traditions.	Understand
CO2	Comprehend the Indian knowledge	Understand
CO3	Understand the importance of philosophical concepts	Understand
CO4	Understand the origin of Indic thought and practices	Understand
CO5	Understand role of Women in ancient and modern India.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	L	M	S	M	S
CO2	M	S	M	L	M	L	M	M	S	M
CO3	M	S	L	M	L	M	M	S	M	M
CO4	S	M	S	M	L	L	M	S	M	S
CO5	S	M	L	M	S	L	M	M	S	S

S-Strong; M-Medium; L-Low

UNIT I (4)

Tradition - Conception and Constitution of Knowledge in Indian Tradition, The Oral Tradition, Knowledge Maintenance and Renewal Mechanisms, Nature and Character of Knowledge, Models and Methods of Indian Knowledge Systems, Nature and Conception of Reality, Means of Knowledge of Reality – Uniqueness of Indian Ontology and Epistemology.

UNIT II (4)

Time and Language - Time - Concept of Kala, Cycles of Time, Measurement of Time, Knowledge of Time - the Science of Light. Language - Philosophy of Word and Meaning, The Sphota Doctrine, Sadhu and Asadhu words, Levels of Speech, Silence as the eternal language.

UNIT III (4)

Environment and Management - Environment - Concept of Nature in Indian Tradition, Panchbhutas - Elements of Nature, Concept of Rta, Sacred Environment, Panchvati. Management - Indian conception of Economy and Management, Insights from Arthashastra, Management by Consciousness.

UNIT IV (4)

Life and Mind - The Science of Life – History and Basic Principles of Ayurveda, Prana, Ojas and Tejas, Health, Balance and Routine in Ayurveda. The Science of Mind – Origin, Nature and Evolution of Yoga, Types and Schools of Yoga, Yoga Darshana.

UNIT V (4)

Torchbearers - Ancient - Sankara, Nanak, Tulsi, Caitanya. Modern - Dayananda, Ramakrishna, Sri Aurobindo, Ananda Coomaraswamy. Women's Empowerment in India: Ancient Period to Modern Time Period.

SUGGESTED READINGS:

1. B. Mahadevan, Vinayak Rajat Bhat, and Nagendra Pavana R.N. (2022). *Introduction to Indian Knowledge System: Concepts and Applications* (1st ed.). PHI Publishers, New Delhi, India.

WEBSITES

https://iks.iitgn.ac.in/wp-content/uploads/2016/01/Indian-Knowledge-Systems-Kapil-Kapoor.pdf https://www.sanskritimagazine.com/india/traditional-knowledge-systems-of-india/

B. Com. (IT)

23LAU301				பகுதி – III, தமிழ்		S	Sem	ester	– III
232/10301						4H		-	4C
Instruction Hours / week:	L: 4	T: 0	P:0	Marks: Internal: 40	External: 60)		Total	100
	·				End Semeste	r Exai	m: 3	Hours	3

பாடத்திட்ட பயன் விளைவு

- 1. வரலாற்றிற்கு முற்பட்ட தமிழகத்தை மாணவர்களுக்கு அறிமுகப்படுத்துதல்
- 2. பழந்தமிழர் பண்பாடு சார்ந்த வாழ்க்கை முறையை மாணவர்கள் அறிய ஊக்குவித்தல்
- 3. தமிழ்மொழியின் பழைமையும், திராவிட மொழிகளில் தமிழ்மொழியின் தனிச்சிறப்பையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
- 4. தமிழர்களின் வாழ்வியல், தமிழர் கலைகள், ஆற்றங்கரைப் பண்பாடுகள் குறித்து மாணவர்கள் அறியச் செய்தல்.
- 5. இந்தியக் குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில் விருப்பப் பாடமாக இடம்பெறுகின்ற தமிழ் நாகரிகமும் பண்பாடும் குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்

பாடத்திட்டப் பொது நோக்கம்

COs	Course Outcomes	BT Level
	இந்தியக் குடியுரிமைப்பணி முதலான போட்டித்	
CO1	தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ்	புரிந்து
CO1	இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம்	கொள்ளுதல்
	பெற்றிருத்தல்.	
	கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல்	
CO2	சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு	பகுப்பாய்வு
CO2	மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	10011111111111111111111111111111111111

	தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்';	
CO3	'இணைய தமிழ்' குறித்த பன் நோக்கு	பகுப்பாய்வு
	அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.	
CO4	வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன்,	o (BOILE (BEO)
CO4	படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.	உருவாக்குதல்
	சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப்	
CO5	பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற	
003	மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத்துறை சார்ந்த	பயன்படுத்துதல்
	வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்	

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	ഖ	மி	கு	கு	கு	கு	மி	மி	கு	மி
CO2	மி	ഖ	மி	கு	மி	கு	மி	ഖ	ഖ	ഖ
CO3	ഖ	கு	மி	கு	மி	கு	மி	ഖ	மி	ഖ
CO4	மி	மி	கு	மி	கு	மி	மி	ഖ	ഖ	ഖ
CO5	ഖ	ഖ	மி	கு	மி	மி	ഖ	மி	ഖ	ഖ

வ- வலுவாக, மி- மிதமான , கு- குறைந்த

தமிழர் நாகரிகமும் பண்பாடும் - தாள் 3

(8 மணிநேரம்)

அலகு – I வரலாற்றுக்கு முற்பட்ட தமிழகமும் சங்ககால வரலாறும்

வரலாறும் நிலஅமைப்பும் – வரலாற்றின் செல்வாக்கு – பல்வேறு காலங்களில் வரலாறு உண்டாக்கிய நாட்டுப் பிரிவுகள் - பழைய கற்காலம் – புதிய கற்காலம் – இரும்புக் காலம்.

அலகு – 2 தமிழின் தொன்மை

(12 மணிநேரம்)

தமிழ் தோன்றிய இடம் – குமரிக்கண்டத் தமிழ் நாடுகள் – தமிழ் என்னும் பெயர் வரலாறு – திராவிட மொழிக்குடும்பம் – தமிழ்மொழிச் சிறப்பு – தமிழுக்குத் தமிழ் நாட்டவர் செய்ய வேண்டியவை – தமிழுக்கு வெளிநாட்டிற் செய்ய வேண்டியவை

அலகு -3 தமிழர் வாழ்வியல்

(10 மணிநேரம்)

ஐவகை நிலங்கள் – களவு வாழ்க்கை – கற்பு வாழ்க்கை – அரசர் கடமை – கல்வி நிலை – தொழில் நிலை – ஆடவர் நிலை – பெண்டிர் நிலை

அலகு – 4 கட்டடக்கலையும் தமிழர் பண்பாடும் (10 மணிநேரம்)

கட்டடக்கலை தோற்றுவாய் – முதற்கலை – கட்டடக்கலையின் பழைமை – புதிய கற்காலம் – சங்ககாலம் – கோயில்கள் – அரண்மனைகள் – கோட்டைகள் – வீடுகள் – நீர்ப்பாசனக் கட்டடக்கலை – தமிழர் கட்டடக் கலையின் தனிச்சிறப்பு அலகு – 5 ஆற்றங்கரை நாகரிகம் (8 மணிநேரம்)

ஆறும் நாகரிகமும் – ஆறுகளின் தோற்றமும் நீளமும் – காவிரிக்கரை நாகரிகம் – இலக்கியச் சிறப்பு – கலைச்சிறப்பு – வைகைக்கரை நாகரிகம் - இலக்கியச் சிறப்பு – கலைச்சிறப்பு , நொய்யல்கரை நாகரிகம்

பார்வை நூல்கள்

- 1. முனைவர் அரங்க இராமலிங்கம் (பதிப்பாசிரியர்), தமிழர் நாகரிகமும் தமிழ் மொழிவரலாறும் (தொகுதி -1, 6, 2, 5, 10), வர்த்தமானன் பதிப்பகம், தியாகராயநகர், சென்னை-17.
- 2. கே.கே.பிள்ளை, தமிழக வரலாறு மக்களும் பண்பாடும், உலகத்தமிழ் ஆராய்ச்சி நிறுவனம் தரமணி, சென்னை-13.
- 3. நா.வானமாமலை, தமிழர் வரலாறும் பண்பாடும், நியூசெஞ்சுரி புக்ஹவுஸ், சென்னை -98.

இணையதளம்

- 1. www.tvu.org.in
- 2. www.maduraitamilproject.com

இதழ்கள்

- 1. International Research Journal of Indian Literature, irjil.in
- 2. International Tamil Research Journal, iorpress.in

23ENU301 ENGLISH - III 3H

Semester – III

- 3C

Instruction Hours / week: L: 3 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

Course Objectives

- ❖ To enable students, learn correct pronunciation, spelling, meaning and usage of English Vocabularies.
- ❖ To give English language skill practice to students to enhance their English proficiency.
- To expose students to native speakers" spoken language to enable students to recognize native speakers" accent and language usage.
- ❖ To help students to become autonomous and self-directed English language learners.
- ❖ To produce entrepreneurs among students by making them English language trainers and take communicative English to schools and colleges around.

Course Outcomes

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Demonstrate the skill to write in English without grammatical error.	Apply
CO2	Practice listening effectively to communication in English.	Apply
CO3	Develop the ability to speak English language with the right way of pronunciation.	Understand
CO4	Express the viewpoints with confidence in English.	Analyze
CO5	Express values and skills gained through effective communication to other disciplines.	Analyze

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	L	M	L	M	L	M	S	S
CO2	M	S	L	L	M	L	M	M	S	S
CO3	S	M	M	L	L	L	M	M	S	S
CO4	M	S	L	M	M	L	M	L	S	M
CO5	S	M	M	L	L	M	S	M	S	L

S-Strong; M-Medium; L-Low

UNIT-I (8)

Listening: Listening Comprehension-Listening for Specific Information- Interpreting Charts and Diagrams

UNIT-II (7)

Speaking: Essentials of effective Communication- **Telephone Skills**: Understanding Telephone Conversation-Handling Calls-Leaving Messages-Making Requests-Giving Instructions and Orders.

UNIT-III (7)

Reading: Reading with a purpose-Skimming and Scanning-Locating Main Points-Reading Critically-Sequencing of Sentences-Reading Comprehension

Writing: Descriptive and Narrative-Safety Instructions- Suggestions-Expansion of Abbreviations-Spellings Rules Translation-Translating Short Sentences and Passages from English to Tamil

UNIT-V (7)

Vocabulary: Synonyms-Antonyms-Prefixes-Suffixes- Idioms- Different Types of English-Homonyms and Homophones (British and American)

- 1. Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press
- 2. Wren & Martin, 2008, *High School English Grammar & Composition*, S.Chand & Company Ltd, Board of Editors,
- 3. Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press.

23CIU301 CORPORATE ACCOUNTING

Semester - III

4C

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

6 H

COURSE OBJECTIVES:

To make the students

Instruction Hours / week:

1. To understand the accounting process for Share capital and debenture and its application

2. To formulate final accounts for corporates

L:6 T:0 P:0

- 3. To understand the accounting standard and its application in inter-holding companies
- 4. To solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts
- 5. To understand and apply accounting process for banking industry.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the accounting process related corporate accounting	Understand
CO2	Formulate final accounts for corporate entity.	Analyze
CO3	Understand the accounting standard and apply the same for corporate entity and amalgamation.	Understand
CO4	Understand the difference of banking balance sheet and non-banking balance sheet	Understand
CO5	Develop the problem-solving skills and analytical skills in the accounting context.	Apply

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	L	L	L	S	M	S	L
CO3	M	S	M	M	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	M

S-Strong; M-Medium; L-Low

UNIT I (14)

Accounting for Share Capital and Debentures: Share – Meaning – Types – Books of Accounts - Issue - Forfeiture - Reissue of Forfeited Shares - Concept and Process of Book Building - Issue of Rights and Bonus Shares - Buyback of Shares - Redemption of Preference Shares – Debentures – Meaning - Issue - Redemption of Debentures.

UNIT II (14)

Final Accounts: Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities – Calculation of Managerial Remuneration - Disposal of Company Profits- Valuation of Goodwill and Valuation of Shares - Concepts and Calculations.

UNIT III (15)

Amalgamation of Companies Meaning – Forms of Amalgamation and its Motive - Types of Amalgamation - Methods of Amalgamation - Calculation of Purchase Consideration – Accounting Entries - Internal Reconstruction and its Accounting Treatment - Difference between Internal and External Reconstruction.

UNIT IV (15)

Accounts of Holding Companies / Parent Companies: Meaning – Definition – Accounts – Consolidation – Preparation of Consolidated Balance Sheet – Minority Interest - of Holding and Subsidiary Company - Preparation of Consolidated Balance Sheet with one Subsidiary Company - Relevant Provisions of Accounting Standard: 21 (ICAI).

UNIT V (14)

Accounts of Banking Companies: Difference Between Balance sheet of Banking and Non-banking Companies - Prudential Norms - Asset Structure of a Commercial Bank - Non-Performing Assets (NPA). Cash Flow Statement - Concept of Funds - Preparation of Cash Flow Statement as per Indian Accounting Standard (Ind- AS): 7.

- 1. Reddy & Moorthy (2013), "Corporate Accounting" MarghamPublications, Chennai
- 2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) Advanced Accounts. Vol.-II. 20th Edition S. Chand & Co., New Delhi.
- 3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018) Corporate Accounting.- 6th Edition Vikas Publishing, New Delhi.
- 4. Jain, S.P. and K.L. Narang. (2015) Corporate Accounting. 8th Edition Vol I Kalyani Publishers, New Delhi.
- 5. Jain, S.P. and K.L. Narang. (2014) Advanced Accountancy (Corporate Accounting). 8th Edition Vol I Kalyani Publishers, New Delhi.
- 6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting 2nd Edition, S.Chand
- $7. \ https://swayam.gov.in/nd2_imb20_mg32/preview$

23CIU302 INCOME TAX LAW AND PRACTICE

Semester - III

4 H - 4C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
- 2. To identify the tools and techniques to compute the tax for the various income heads.
- To choose the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
- 4. To explain in orally and in written form the income tax concepts and computations.
- 5. To examine with the laws pertaining to the Income Tax and apply it lifelong.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand on the concepts related to assessment, assesse, Income	understand
COI	heads and the Income Tax laws.	
CO2	Compute Income Tax Returns.	Apply
	Formulate the Income Tax calculations by critically analyzing the	Create
CO3	assessee's situation under various income heads and deductions and	
003	acquire a Lifelong practice for computation of Tax under various	
	income heads and deductions for any assesse	
CO4	Explain orally and in written the Income tax computation under	Understand
CO4	various income heads and deductions.	
CO5	Examine with the laws pertaining to the Income Tax and it apply it	Analyse
CO3	lifelong.	

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	M	S	M	L	L	L	S	M	S	L
CO3	M	S	M	M	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	M

S-Strong; M-Medium; L-Low

UNIT I (8)

Basic Concepts - An Overview of Income Tax Act, 1961 - Introduction - Important Definitions- Income - Agricultural Income - Assessee - Previous Year - Assessment Year - Residential Status - Basis of Charge - Scope of Total Income - Tax Rates in accordance with the applicable Finance Act for the relevant assessment year - Exempted Income u/s 10.

UNIT II: (10)

Computation of Income from Salary and House Property: Salary – Meaning – Allowances – Perquisites - Profits in lieu of Salary - Deductions against Salary - Incomes exempt from Tax. House Property - Chargeability - Owner of house property - Determination of Annual Value - Deduction from Net Annual Value - Unrealized Rent – Exemptions - Computation of Income from House Property.

UNIT III: (10)

Computation of Income – Profits and Gains from Business and Profession - Profits and Gains from Business and Profession - Business and Profession – An Overview – Chargeability - Profits and Losses of Speculation Business - Deductions Allowable - Expenses Disallowed - Deemed Profits u/s 41 - Maintenance of Accounts. Capital Gain: Chargeability - Capital Gains - Capital Assets & Transfer - Types of Capital Gains - Mode of Computation of Capital Gains - Exemptions and Deduction.

UNIT IV: (10)

Computation of income from Other Sources: Taxation of Dividend - Provisions relating to Gifts – Deductions -Other Miscellaneous Provisions. Exemptions/Deduction -**Set Off and/or Carry** Forward of

Losses: Rebate and Relief - Income's not included in Total Income- Tax holidays - Clubbing of Income - Aggregation of Income.

UNIT V: (10)

Computation of Total Income and Tax Liability: Computation of Gross Total Income – Individual Tax Rate – Deduction under Sec. 80 – Computation of Total Income and Tax Liability of an Individual.

Note: Distribution of marks - 30% theory and 70% problems

- 1. Dr. H.C Malhotra, Dr. S P Goyal(2020), Income Tax Law and Practice, 60th edition, Sathya Bawan Publication, New Delhi.
- 2. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
- 3. CA AtinHarbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
- 4. Dr.Vinod.K.Singhania, Dr Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
- 5. Monica Singhania Vinod K Singhania (2020), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
- 6. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
- 7. https://www.coursera.org/learn/international-taxation

23CIU303 FINANCIAL REPORTING-I

Semester – III

6H - 4C

Instruction Hours / week: L: 6 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

1. To build knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities.

- 2. The Examine important role accounting plays in society.
- 3. To classify the business transactions and create financial statements according to generally accepted accounting principles
- 4. The understand the important role accounting plays in allowing individuals to make informed decisions.
- 5. To construct financial statements for individual entities for the use of shareholders.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the use and application of the IFRS (and Ind AS in India)	Understand
CO2	Accounting for transactions using accounting standards	Understand
CO3	Construct the single entity financial statement	Apply
CO4	Examine & interpretation of accounting statements	Analyse
CO5	Explain the main elements of financial accounting information – assets, liabilities, revenue and expenses	Understand

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	L	L	S	S	S	M
CO2	M	S	S	M	L	L	S	S	S	M
CO3	S	M	S	M	L	L	M	M	M	S
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	M	M	S	S	M	S	S

S-Strong; M-Medium; L-Low

UNIT I (15)

Use of IFRS and Ind AS-Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time -Overview of applicable U.S GAAP accounting guidance - Divergence between U.S GAAP and IFRS.

Application of IFRS (Ind AS) for transactions- Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

Revenue recognition- Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

Preparation & presentation of financial statements- Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

UNIT V (14)

Analysis of financial statements- Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – according to statement – according to function – according to purpose - trend analysis – comparison with competition or industry average

- 1. Subramanyam, K. R. and John, J.W.(2014), "Financial Statement Analysis", 10th Edition, Tata McGraw Hill, New Delhi.
- 2. Stephen H. Penman (2014) "Financial Statement Analysis and Security Valuation", 4th Edition, Tata McGraw Hill, New Delhi.
- 3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
- 4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
- 5. Lawrence Revsine, Daniel Collins, Bruce Johnson, Fred Mittelstaedt, Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
- 6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
- 7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor's Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi.

23CIU304 Programming with C++ Semester – III
2H – 2 C

Instruction Hours/week: L: 2 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSEOBJECTIVES:

To make the students

1. To learn Programming basics and the fundamentals of C++

- 2. To understand Data types in C++
- 3. To Understand Control the sequence of the program and give logical outputs.
- 4. To Implement strings in your C++ program
- 5. To develop Store different data types in the same memory

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Recalling various concepts relating to languages and applications	Understand
CO2	Develop logics to create programs/ applications in C++.	Analyze
CO3	Control the sequence of the program and give logical outputs.	Apply
CO4	Implement strings in your C++ program.	Apply
CO5	Develop Store different data types in the same memory.	Apply

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	M	S	L	M
CO2	M	M	S	S	S	S	S	L	M	L
CO3	S	S	M	S	S	S	S	M	L	M
CO4	M	S	S	S	S	S	M	S	L	M
CO5	S	S	M	S	S	S	S	M	L	M

S-Strong; M-Medium; L-Low

UNIT- I:
$$(4)$$

INTRODUCTION TO C++: Object oriented programming: Software Evolution – OOP paradigmConcepts, benefits, Object Oriented Languages and Applications

APPLICATION OF C++: Introduction to the Basic concepts of C++ language – Tokens, Keywords, Identifiers, Data types, variables, manipulators – Expression and control structures – Functions: main functions –functions prototyping – Call by Reference – Function overloading – friend and inline functions.

CONSTRUCTIONS AND OVERLOADING: Classes and object – Constructors and Destructors – Operator overloading – Type conversions

INHERITANCE: Inheritance – Single Inheritance – Multiple Inheritance – Hierarchical, Hybrid Inheritance – polymorphism – pointers – virtual functions – console I/O operations.

UNIT-
$$V$$
: (5)

FILE OPERATIONS IN C++: Files – Classes for file stream Operations – opening, closing and processing files – End of file Detection – File pointers – Updating a file – Error Handling during file Operations – Command line Arguments – Templates – Exception Handling.

- 1. "Object oriented Programming in C++" Robert Lafore, Galgotia, 1994
- 2. C++ -The Complete Reference: Herbert Schilt,3rd Edition, Tata McGraw Hill, Pub-Ltd,1999.
- 3. "Let us C++" Yeswant Kanetkar BPB Publications, 1999
- 4. Programming with C++ John R.Hubbard Schaum's outline series, 1996
- 5. https://cppinstitute.org/free-c-and-courses?gclid=EAIaIQobChMI8MHN3bn56wIVBwRgCh3EeQaYEAAYASAAEgKRVP
 D_ BwE
- 6. https://beginnersbook.com/2017/08/c-plus-plus-tutorial-for-beginners

23CIU311 Programming with C++ (PRACTICAL)

Semester - III

3H - 1C

Instruction Hours/week: L: 0 T: 0 P: 3 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To make the student learn a programming language.

- 2. To learn problem solving techniques.
- 3. To teach the student to write programs in C++ and to solve the problems.
- 4. Read, understand and trace the execution of programs written in C++ language.
- 5. Write the C++ code for a given algorithm.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	To easily Develop a C++ program.	Create
CO2	Develop Control the sequence of the program and give logical outputs.	Analyze
CO3	Implement strings in your C++ program.	Apply
CO4	Store different data types in the same memory.	Understand
CO5	Manage I/O operations in your C++ program.	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	M	S	L	M
CO2	M	M	S	S	S	S	S	L	M	L
CO3	S	S	M	S	S	S	S	M	L	M
CO4	M	S	S	S	S	S	M	S	L	M
CO5	S	S	M	S	S	S	S	M	L	M

S-Strong; M-Medium; L-Low

LIST OF PROGRAMS

1. Write a program to find the sum of series $1+X+X^2+X^3+...$ **(2)** 2. Write a program to find prime or not. **(2)** 3. Write a program to find average of five numbers. **(2)** 4. Define a class for employee with name and data of appointment create employee objects and Sort them as per their date of appointment. **(2)** 5. Write a program to find factorial of number using recursion. **(2)** 6. Write a program to find simple interest getting values from keyboard. **(2)** 7. Write a program to find maximum of Nnumbers. **(2)** 8. Write a program to find maximum and sum of anarray. **(2)** 9. Write a program to perform stringoperations. **(2)** 10. Write a program to accept more strings and arrange them in alphabeticalorder. **(3)** 11. Write a program to create a window and draw crosslines. **(3)** 12. Write a program to create an applet and draw the shape. **(3)** 13. Write a program to create a window with a background color and display themessage. (3) **14.** Write a program for multiplication tables by multithreading. **(3)** 15. Write a program to create an exception for mark out of bounds. If mark is greaterthan 100throw **(3)** an exception.

- 1. Balagurusamy (2019), Programming with Java, 6th edition, McGraw Hill Education; NewDelhi.
- 2. YashavantKanetkar (2017), Let us JAVA 3rd Edition, BPB Publication, New Delhi.
- 3. Herbert Schildt (2017), Java A Beginner's Guide, 7th edition, McGraw Hill Education, NewDelhi.
- 4. Barry A. Burd (2017), Beginning Programming with Java for Dummies, 5th edition, Wiley, New Delhi.
- 5. Joshua Bloch (2016), Effective Java 2nd Edition, Pearson education, NewDelhi.
- 6. K.Somasundaram (2014) Introduction to Java Programming Kindle 1ST Editionby, Jaico Publishing House; 1 edition

23VAC301	CYBER SECURITY	Semester – III
23 V AC301	CIBER SECURITI	2 H - 2 C

Instruction Hours/week: L: 2 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

To make the students

- Understand various block cipher and stream cipher models.
- Describe the principles of public key cryptosystems, hash functions and digital signature used for security.
- To get a firm knowledge on Cyber Security Essentials.
- To Learn about Basic Principles of Policies and Cyber Security.
- To gain information on Laws and Legal Procedures.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Implement basic security algorithms required by any computing system	Apply
CO2	Analyze the vulnerabilities in any computing system and hence be able	Analyze
	to design a security solution	
CO3	Analyze the possible security attacks in complex real time systems and	Analyze
	their effective countermeasures	
CO4	Differentiate various governing bodies of cyber laws	Understand
CO5	Impart various privacy policies for an organization	Understand

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	S	S	M	S	M	M	M
CO2	M	S	M	M	S	M	S	L	M	L
CO3	M	S	S	S	S	S	M	L	L	M
CO4	S	S	M	S	S	M	S	L	M	L
CO5	M	S	S	S	S	M	S	L	M	L

S-Strong; M-Medium; L-Low

UNIT I Introduction to Security

5 Hours

Data Encryption Standard-Block cipher principles-block cipher modes of operation-Advanced Encryption Standard (AES)-Triple DES-Blowfish-RC5 algorithm.

UNIT II Public Key Cryptography and Hash Algorithms

5 Hours

Principles of public key cryptosystems-The RSA algorithm-Key management - Diffie Hellman Key exchange- Hash functions-Hash Algorithms (MD5, Secure Hash Algorithm)

UNIT III Fundamentals of Cyber Security

5 Hours

How Hackers Cover Their Tracks- Fraud Techniques- Threat Infrastructure- Techniques to Gain a Foothold (Shellcode, SQL Injection, Malicious PDF Files)- Misdirection, Reconnaissance, and Disruption Methods.

UNIT IV Planning for Cyber Security

5 Hours

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

UNIT V Cyber Security Management

5 Hours

Security Planning - Business Continuity Planning - Handling Incidents - Risk Analysis - Dealing with Disaster - Legal Issues - Protecting programs and Data - Information and the law - Rights of Employees and Employers - Emerging Technologies - The Internet of Things - Cyber Warfare.

SUGGESTED READINGS

- 1. William Stallings, "Cryptography and Network Security", Pearson Education, 6th Edition, 2013.
- 2. Charles P. Pfleeger Shari Lawrence Pfleeger Jonathan Margulies, Security in Computing, 5th Edition, Pearson Education, 2015.
- 3. Graham, J. Howard, R., Olson, R., Cyber Security Essentials, CRC Press, 2011.
- 4. George K.Kostopoulous, Cyber Space and Cyber Security, CRC Press, 2013.

Web Sites:

- 1. Web resources from NDL Library,
- **2.** E-content from open-source libraries

Instruction Hours / week: L: 0 T: 0 P: 0 Marks: Internal: 100 Total: 100

COURSE OBJECTIVES:

To make the students

- 1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary datacollection.
- 2. To understand the application of Research process in all functional areas.
- 3. To analyse the data and critically evaluate the result and formulate the suggestion for the problemidentified.
- 4. To apply the theoretical and practical learning of doing research into lifelong practice.
- 5. To Communicate in oral and written form and prepare report

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary datacollection.	Create
CO2	Understand the application of Research process in all functional areas.	Understand
CO3	Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.	Analyse
CO4	Apply the theoretical and practical learning of doing research into lifelong practice.	Apply
CO5	Communicate in oral and written form and prepare report	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	M	S	S	S	L
CO2	M	S	M	L	M	S	M	S	M	L
CO3	L	M	L	M	L	M	S	S	S	S
CO4	S	M	L	M	M	M	S	S	S	M
CO5	M	S	M	L	M	M	S	S	S	S

S-Strong; M-Medium; L-Low

Students shall undergo a minimum of 30 working days (6 weeks) internship during the summer. The student has to select a manufacturing firm. Not more than one student should undergo an internship in one firm. The student should maintain an internship diary and fill in the completed duties and get the attestation from the reporting staff in the organization. The candidate shall bringthe attendancecertificate and completion certificate from the firm where the internship work carried out. On completion of the Internship work, he/she shall submit the report to the Head of the Department. The Internship Report prepared according to approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD for *Viva-Voce* Exam.

Two reviews will be conducted by minimum three faculty inclusive of Guide, HOD and a HOD nominated faculty which carries equal weightage.

The Internship Report should contain

- 1. Title page
- 2. Declaration page
- 3. Certificate
- 4. Company Certificate
- 5. Table of contents
- 6. List of tables
- 7. List of Charts
- 8. Introduction to the Industry
- 9. Introduction to the Company
- 10. Organisation Chart
- 11. SWOT analysis and PEST Analysis
- 12. Product and Services offered

- 13. Financial Performance Key indicators
- 14. Objective of the Internship
- 15. Department Analysis
 - a. Production
- b. Marketing
- c. HR
- d. Finance
- e. Other services department
 In department analysis the student have to study on the department chart, No.of
 employees, Booksand software databases maintained, Issues Found.
- 16. Key learning from the intership
- 17. Suggestions
- 18. Conclusion
- 19. Bibiliography
- 20. Annexures

Guidelines:

The report should have a minimum of 30 pages. Times New Roman Heading - 13 pts Text -12 Pts One inch page border all sides' 1.5line spacing.

23LAU401				பகுதி – IV, தமிழ்	Semester – IV			-IV	
						4H		-	4C
Instruction Hours / week:	L: 4	T: 0	P:0	Marks: Internal: 40	External: 6	0		Total	: 100
					End	Seme	ster I	Exam:	3 Hours

பாடத்திட்ட பயன் விளைவு

- 1. வரலாற்றிற்கு முற்பட்ட தமிழகத்தை மாணவர்களுக்கு அறிமுகப்படுத்துதல்
- 2. பழந்தமிழர் பண்பாடு சார்ந்த வாழ்க்கை முறையை மாணவர்கள் அறிய ஊக்குவித்தல்
- 3. தமிழ்மொழியின் பழைமையும், திராவிட மொழிகளில் தமிழ்மொழியின் தனிச்சிறப்பையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
- 4. தமிழர்களின் வாழ்வியல், தமிழர் கலைகள், ஆற்றங்கரைப் பண்பாடுகள் குறித்து

மாணவர்கள் அறியச் செய்தல்.

- 5. இந்தியக் குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில் விருப்பப் பாடமாக
- இடம்பெறுகின்ற தமிழ் நாகரிகமும் பண்பாடும் குறித்த முழுமையான அறிமுகம்

பெற்றிருத்தல்.

பாடத்திட்டப் பொது நோக்கம்

Cos	Course Outcomes	BT Level
CO1	இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.	புரிந்து கொள்ளுதல்
CO2	கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	பகுப்பாய்வு

CO3	தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; 'இணைய தமிழ்' குறித்த பன் நோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.	பகுப்பாய்வு
CO4	வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.	உருவாக்குதல்
CO5	சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்	பயன்படுத்துதல்

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	ഖ	மி	கு	கு	கு	கு	மி	மி	கு	மி
CO2	மி	ഖ	மி	கு	மி	கு	மி	ഖ	ഖ	ഖ
CO3	ഖ	கு	9	ь	9	கு	<u>G</u>	ഖ	9	ഖ
CO4	Б	Б	டு	9	Ь	மி	<u>D</u>	ഖ	ഖ	ഖ
CO5	ഖ	ഖ	Б	கு	Б	மி	ഖ	மி	ഖ	ഖ

வ- வலுவாக, மி- மிதமான , கு- குறைந்த

தமிழ் இலக்கிய வரலாறு – தாள் 4

அலகு:1 சங்க இலக்கியம்

(8 மணிநேரம்)

தமிழ் இலக்கிய வரிசை-அறிமுகம்-முச்சங்க வரலாறு-பாட்டும் தொகையுமாகிய சங்க இலக்கியத் தொகுப்பு-அறிமுகம்-எட்டுத்தொகையில் அகத்திணை-புறத்திணை-பத்துப்பாட்டில் அமைந்த ஆற்றுப்படை இலக்கியங்கள்-பத்துப்பாட்டில் அகமும் புறமும்-புலவர்களும் பாடல்களும்-பெண்பாற் புலவர்கள்.

அலகு: 2 அற இலக்கியமும் காப்பியமும்

(8 மணிநேரம்)

திருக்குறள்-அமைப்பு-இலக்கியச் சிறப்பு-உலகப் பொதுமைத் தன்மை-பொருட் சிறப்பு-இலக்கியச் சிறப்பு-நாலடியார் முதலாக குமரகுருபரரின் நீதிநெறிவிளக்கம் ஈறாக அமைந்த நீதி இலக்கியங்கள்-நீதி நூல்களில் அகமும் புறமும்-தமிழ் இலக்கிய வரிசையில் ஐம்பெருங் காப்பியங்களும், ஐஞ்சிறு காப்பியங்களும்- சிலம்பும் மணிமேகலையும் – இரட்டைக்காப்பியங்கள்-கம்பராமாயணம்-பேரியபுராணம்-சீறாப்புராணம்-தேம்பாவணி-இராவண காவியம்.

அலகு:3 திருமுறைகளும் திவ்யப்பிரபந்தமும்

(8 மணிநேரம்)

தமிழகத்தில் பக்தி இயக்கத்தின் தோற்றமும் வளர்ச்சியும்-பன்னிரு திருமுறைகளும், பதிநான்கு சித்தாந்த சாத்திரங்களும்-திவ்யப்பிரபந்தமும், இராமானுஜ நூற்றந்தாதி முதலான வைணவ இலக்கியங்களும்.

அலகு: 4 சிற்றிலக்கியங்களும் இக்கால இலக்கியங்களும் (8 மணிநேரம்)

குற்றாலக்குறவஞ்சி, முக்கூடற்பள்ளு, மதுரை மீனாட்சியம்மை பிள்ளைத்தமிழ், மதுரை சொக்கநாதர் தமிழ்விடு தூது, அழகர் கிள்ளைவிடு தூது முதலான சிற்றிலக்கிய வரிசை-தமிழில் புதுக்கவிதை இயக்கங்களின் தோற்றமும் வளர்ச்சியும்-தமிழ்ப் புதுக்கவிதை வடிவங்கள்-தமிழின் நாடக Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641 021 | இலக்கியங்கள்- மனோண்மணீயம் – தமிழின் உரைநடை இலக்கிய வளர்ச்சி-தமிழின்பம் முதலான உரைநடை நூல்கள்-தமிழில் சிறுகதை இலக்கிய வளர்ச்சி-இருபதாம் நூற்றாண்டுச் சிறுகததைகள்-தமிழில் புதின இலக்கியங்கள்-இக்கால இலக்கியங்களில் காலந்தோறும் தனி மனிதப் பதிவுகளும், சமுதாயப் பதிவுகளும்.

அலகு: 5 தமிழின் ஐந்திலக்கணம்

(8 மணிநேரம்)

தமிழின் எழுத்து-சொல்-பொருள்-யாப்பு-அணி என்றமைந்த தமிழின் ஐந்திலக்கணக் கொள்கைகள்-நன்னூல்-தொல்காப்பியம்-யாப்பருங்கலக்காரிகை-புறப்பொருள் வெண்பாமாலை –நம்பி அகப்பொருள் முதலான இலக்கண நூல் சிந்தனைகள்.

பாடநூல்:

தமிழ் இலக்கிய வரலாறு-மொழிகள் துறை-தமிழ்ப்பிரிவு, கற்பகம் உயர்கல்விக்கழகம்m, கோயம்புத்தூர் -21. முதல் பதிப்பு - பிப்ரவரி – 2023.

பார்வை நூல்கள்:

- 1. தமிழ் இலக்கிய வரலாறு தமிழண்ணல், மீனாட்சி புத்தக நிலையம்-மதுரை.
- தமிழ் இலக்கிய வரலாறு வேங்கடராமன்.கா.கோ. கலையகம் பதிப்பகம், நாமக்கல்.
- 3. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு-சுந்தரமூர்த்தி.செ, அவ்வை பதிப்பகம், திருவாரூர் .
- 4. தற்காலத் தமிழ் இலக்கிய வரலாறு கவிஞர் திலகம் மானூர் புகழேந்தி, நிலாப் பதிப்பகம், 63,பாரதிதாசன் நகர், இராமநாதபுரம், கோவை – 641045.

இணையதளம்

- 1. www.tvu.org.in
- 2. www.maduraitamilproject.com

இதழ்கள்

- 1. International Research Journal of Indian Literature, irjil.in
- 2. International Tamil Research Journal, iorpress.in

Instruction Hours / week: L: 3 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

Course Objectives

1. To provide the students with an ability to build and enrich their communication skills.

- 2. To help them think and write imaginatively and critically.
- 3. To improve the communicative ability.
- 4. To strengthen their professional skills.
- 5. To expose the students to various spoken skills.

Course Outcomes

At the end of this course, students will be able to

Cos	Course Outcomes	Blooms Level
CO1	Make the students proficient communicators in English.	Apply
CO2	Develop learners' ability to understand English in a wide range of contexts.	Understand
CO3	Understand the nuances of listening, speaking and reading English.	Understand
CO4	Prepare the learners to face situations with confidence and to seek employment in the modern globalized world.	Apply
CO5	Build the students' ability to listen and to speak English better.	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	L	M	L	M	L	M	S	S
CO2	S	S	L	L	M	L	M	M	S	S
CO3	S	M	M	L	L	L	M	M	S	S
CO4	M	S	L	M	M	L	M	L	S	M
CO5	S	M	M	L	L	M	S	M	S	L

S-Strong; M-Medium; L-Low

UNIT-I (6)

Concept of Communication- Barriers to Communication- Body Language-Personality Development-Etiquette and Manners-Soft Skills

Listening Comprehension-Paragraph Writing-Precis Writing-Collocation

UNIT-III (6)

Writing-Writing Resume and Covering Letter- Types of Letter Writing-Writing MoU- Dicto Composition--Term Paper-Book Reviews

Speaking-Interview Skills-Preparing Welcome address and Vote of Thanks-Compering -

Punctuation Marks-Figures of Speech

- 1. Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press
- 2. Wren & Martin, 2008, *High School English Grammar & Composition*, S.Chand & Company Ltd, Board of Editors,
- 3. Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press.

23CIU401

INTRODUCTION TO CAPITAL MARKET

Semester - IV

4H - 3C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To acquire knowledge on the capital market sector & gain knowledge on asset classes.

- 2. To understand about investments funds and foreign exchange.
- 3. To know about the equities, risk of owning chares and types of capital market.
- 4. To learn about the features, benefits and types of bonds.
- 5. To understand about the Derivatives and Trade Lifecycle Overview

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	BT Level
CO1	Acquire knowledge on the capital market sector & gain knowledge on asset classes.	Understand
CO2	Understand about investments funds and foreign exchange	Understand
CO3	Know about the equities, risk of owning charges and types of capital market.	Understand
CO4	Learn about the features, benefits and types of bonds.	Understand
CO5	Understand about the Derivatives and Trade Lifecycle Overview	Evaluate

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	M	S	L	S	S
CO2	M	S	L	M	M	L	M	M	M	M
CO3	S	S	M	L	L	M	S	L	S	S
CO4	M	S	L	M	M	L	M	M	M	M
CO5	S	S	M	L	L	M	S	L	S	S

S-Strong; M-Medium; L-Low

UNIT I (8)

Capital Market: Meaning – Features – Functions - Primary Market – Secondary Market - Reasons for the sale of securities by Govt and companies – Why do investors buy securities? – Return on investment – Who invest in securities – Market participants – Issuers – Investors – Regulators - Intermediaries – Stock Exchange - Stock Broker – Sub-Broker - Prime Broker – Investment Banking (IB) – Underwriter - Investment Management (IM) – Depository & Depository Participants – Custodian - Clearing Agency – Registrar and Transfer Agents (R&TA) – Credit Rating Agency - Data Vendors – Stock Market Indices.

UNIT II (8)

Asset Classes: Introduction to Financial Securities – Equity – Fixed Income – Money Market – Treasury Bill – Commercial Paper – Certificate of Deposit – Derivatives – Warrants – Investment Funds – Introduction to Investment Fund and Mutual Fund – Fund structure – Open Ended Fund, Closed Ended Fund, Exchange traded fund – Pension Fund – Insurance -Funds - Hedge fund – Private equity – Foreign Exchange (FX) – Introduction – Spot Vs Forward Market – Reading Currency Pair – Bid, Ask, Spread, PIP and Lot Size – Buying and Selling Forex.

UNIT III (8)

Equities: Introduction, Features & Benefits – Types of Equity Capital - Common stock & Preferred stock – Risk of Owning shares – Corporate Action – Mandatory corporate action, Voluntary corporate action and mandatory with choice – Corporate Action Dates – Declaration date, CUM Date, Ex-date, Record Date & Payment Date – Introduction to EPS & PE Ratio – Procedures to invest in stock based on Price-earnings ratio (PE) – Over valued or Undervalued – Depository Receipts – Introduction – American Depository Receipt (ADR) – Global Depository Receipt (GDR) – Securities identifiers – Introduction - Committee on Uniform Securities Identification Procedures (CUSIP) - stock exchange daily official list (SEDOL) - International Securities Identification Numbering system (ISIN) – Types of Order – Market, Limit & Stop order - Equity trade ticket.

UNIT IV (8)

Fixed Income: Introduction – features and benefits of bond – Why do people Invest in Bond – Who will issue Bonds? - Types of Bonds (Zero coupon, Callable, Puttable, Convertible, Floating rate, Step-up & step-down, Government, Corporate, Asset-backed securities – ABS & Mortgage-backed securities –

MBS) – Influence of market interest rate on the bond price – Introduction to risk – Types of risk (Interest Rate, credit, liquidity, inflation etc.) – Accrued Interest of the Bond – Day Count Convention - Present Value of a Single payment received/paid in Future - Present Value of an Annuity - Basic Relationships for Premiums and Discounts - Selling Price of a Bond - Components of Bond Trade Ticket.

UNIT V (8)

Derivatives: Introduction – Spot Vs Derivative Market – Players in Derivative Market – Hedgers, Speculators, Arbitrageurs – Forwards – Non-deliverable forward, Deliverable forward, Sample trade – Futures – Underlying instruments – Market to market margin – Sample Trade - Futures Trade Ticket – Option – Types of Option – Call & Put Option – Exchange Traded Vs OTC Option – Swaption – Option on futures – Interest Rate Option – Option Exercising – Option Strategies – Option Trade Ticket – Swaps – Interest rate, Currency, Credit Default Swaps

- 1. NCMF Financial Market Beginner's Module Published by National Stock Exchange of India
- 2. Understanding Different Asset Classes Published by NSDL (National Securities Depository Ltd)
- 3. Securities Market (Basic) Module Published by National Stock Exchange of India Limited
- 4. NISM Series VII Securities Operations & Samp; Risk Management Published by National Institute of Securities Markets
- **5.** Introduction to Bond Published by PIMCO, A company of Allianz.
- 6. NCMF Capital Market (Dealers) Module Published by National Stock Exchange of India.
- NCFM FIMMDA NSE Debt Market (Basic) Module Published by National Institute of Securities Markets
- 8. Understanding Financial Derivatives Prof. Manohar V Dansingani, ACMA, CSCA, CSSBBP
- 9. NCMF Derivative Market (Dealers) Module Published by National Stock Exchange of India
- Security Analysis and Portfolio Management Punithavathy Pandian Published by Vikas Publication House Pvt. Ltd. 2009

23CIU402 BUSINESS LAW Semester – IV 4H – 3 C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

COURSE OBJECTIVES:

To make the students

- 1. To utilise the essential elements of contract and also the Indian Contract Act 1872.
- 2. To define the fundamental regulation about the sale of goods act, 2030.
- 3. To impart basic knowledge of Partnership Law and Indian Partnership Act 2032.
- 4. To understand about the Limited Liability Partnership Act, 2008
- 5. To enhance knowledge in the Negotiable Instruments Act 1881.

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Discuss the basic legal principles behind contractual agreements.	Analyse
CO2	Intrepret the relevance of business law in economic and social context.	Apply
CO3	Analyse problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.	Analyse
CO4	Demonstrate the various negotiable instruments, its features and utilization in real-time.	Create
CO5	Acess the capacity to do lifelong learning in modifications and revision done in the legal environment of business.	Apply

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	L	M	S	M	S
CO2	M	S	M	M	L	L	M	S	S	M
CO3	S	S	M	M	L	S	S	M	S	S
CO4	L	S	L	L	M	M	S	S	S	S
CO5	M	S	M	L	M	L	S	M	S	M

S-Strong; M-Medium; L-Low

UNIT I (8)

The Indian Contract Act, 1872: General Principles of Contract-Contract – Meaning, Characteristics and Kinds- Essentials of a Valid Contract - Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects- Void Agreements- Discharge of a Contract – Modes of Discharge, Breach and Remedies against Breach of Contract- Contingent contracts- Quasi – Contracts.

UNIT II (8)

The Indian Contract Act, 1872: Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-The Sale of Goods Act, 1930 - Contract of sale, Meaning and Difference Between Sale and Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

UNIT III (8)

The Partnership Act, 1932: Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

UNIT IV (8)

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque-Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation - Types of Endorsements- Crossing of Cheque - Bouncing of Cheque.

UNIT V (8)

The Limited Liability Partnership Act, 2008: Salient Features of LLP- Differences Between LLP and Partnership, LLP and Company- LLP Agreement - Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship. Information Technology Act – Introduction – Cyber Law – Features – Importance of Cyber Law – Digital Signature – Cyber Crimes. Intellectual Property Act – Meaning, Importance – Advantages.

- 1. Kuchhal, M.C. & Vivek Kuchhal (2018), Business Law, Vikas Publishing House, New Delhi.
- 2. SN Maheshwari & SK Maheshwari (2014), Business Law, New Delhi.National Publishing House
- 3. Agarwal S K, (2017), Business Law, New Delhi, Galgotia Publishers Company,.
- 4. P C Tulsian & Bharat Tulsian (2017), Business Law, McGraw Hill Education
- 5. Sharma, J.P. &SunainaKanojia (2017), Business Laws, New Delhi, Ane Books Pvt. Ltd.,

23CIU403

MARKETING MANAGEMENT

Semester – IV

4H - 2C

Instruction Hours / week: L: 4

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To Label the concepts of marketing management

T:0 P:0

- 2. To learn about marketing process for different types of products and services
- 3. To list the tools used by marketing managers in decision situations
- 4. To enhance your knowledge about marketing theories, principles, strategies and concepts and how they are applied;
- 5. To provide you with opportunities to analyze marketing activities within the firm;

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Students will demonstrate strong conceptual knowledge in the functional area of marketing management.	Create
CO2	Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.	Understand
CO3	Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.	Analyctical
CO4	Apply contemporary marketing theories to the demands of business and management practice.	Apply
CO5	Conduct the process of inquiry, and respond to feedback, accounting for ethical, social and cultural issues.	Analyse

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	M	S	S	S	M
CO2	M	S	L	L	M	M	M	S	S	S
CO3	S	M	M	M	L	L	M	S	M	S
CO4	M	S	M	L	M	L	S	M	S	M
CO5	S	M	L	M	L	L	M	S	M	S

S-Strong; M-Medium; L-Low

Introduction: Marketing Concepts and Tasks, Defining and delivering customer value and satisfaction - Value chain - Delivery network, Marketing environment, Adapting marketing to new liberalized economy - Digitalization, Customization, Changing marketing practices, e-business - setting up websites; Marketing Information System, Strategic marketing planning and organization.

Consumer Behavior: Nature and Importance, Consumer Buying Decision Process; Factors influencing Consumer Buying Behavior. Market segmentation: Concept, Importance and Bases; Target market selection; Positioning concept, Importance and Bases; Product line decisions, Branding and Packaging-Product differentiation vs. Market Segmentation.

Product: Concept and importance, Product classifications; Concept of product mix; Branding, Packaging and Labeling; Product-Support Services; Product life cycle strategies; New Product Development Process; Consumer adoption process

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Marketing channel system - Functions and flows; Channel design,

Channel management - Selection, Training, Motivation and evaluation of channel members; Channel dynamics - Market logistics decisions. E-tailing, Physical Distribution.

UNIT V (8)

Promotion: Nature and importance of promotion; Customer Relationship marketing - Customer database, Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, rural marketing; Consumerism

- 1. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Principles of Marketing [13th edition]. New Delhi, Pearson Education.
- 2. CB Gupta and Dr. Rajan Nair (2014). Marketing Management. New Delhi, Sultan Chand & Sons.
- 3. William D. Perreault, and McCarthy, E. Jerome (2005), Basic Marketing. New Delhi, .Pearson Education
- 4. Neeru Kapoor (2005). Principles of Marketing. New Delhi: Prentice Hall of India Pvt. Ltd
- 5. Rajendra Maheshwari (2010) Principles of Marketing [2nd Edition]. New Delhi, International Book House.
- 6. Philip Kotler. (2003). Marketing Management. New Delhi: Prentice Hall of India Pvt. Ltd.

23CIU404

FINANCIAL REPORTING-II

Semester - IV

4H - 4C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To understand Overview of Investment Company Industry
- 2. To apply the funding strategies applicable to Investment companies
- 3. To analyze and interpret the financial statements Operations.
- 4. To evaluate the results of tools applied in Investment Companies
- 5. To Create the quality report of financial statements

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand Overview of Investment Company Industry.	Understand
CO2	Analyze and interpret the financial statements Operations.	Analyze
CO3	Evaluate the results of tools applied and interpret the result.	Analyse
CO4	Apply the funding strategies applicable to Investment companies.	Apply
CO5	Creation of quality report of financial statement	Create

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	L	L	S	S	M	M
CO2	M	S	S	M	L	L	S	S	S	M
CO3	S	M	S	L	M	L	M	M	M	S
CO4	S	M	S	L	M	L	M	M	M	S
CO5	M	S	M	M	M	S	S	M	S	S

S-Strong; M-Medium; L-Low

UNIT I (8)

Overview of Investment Company Industry - Introduction: Meaning, Definition and Classification. Types of Investment Company Fair Value ASC 820 - Organization Providing Services to Investment: The Investment Adviser - The Distributor - The Custodian - The Transfer Agent - The Administrator. Regulations - Financial Reporting to shareholders - Accounting Rules and Policies - Effective Date of Transaction.

UNIT II (8)

Investment companies and Fund - Investment companies and Fund - Overview: Fund Administration - Hedge Fund - Defining the Hedge Fund - Types of Hedge Fund - Private Equity Funds - Venture capital fund. Domestic and offshore Hedge fund - Hedge fund strategy - Size of the Hedge fund market - Reasons for Rapid Growth of Hedge fund industry - Market benefits of Hedge fund industry - Hedge fund in Different Jurisdictions: United states of America.

UNIT III (8)

Investment Accounts and Financial Instruments - Investment Objectives and Policies - Operations and Controls. Accounting: Net Assets value per share - Basis of recording securities transactions - Valuing Investments - Valuation Techniques: The Present Value Techniques - The fair value Hierarchy. Money Market Funds - Accounting for foreign investments.

Financial Instruments: Money Market Instruments - Repurchase Agreement - US Government Securities: Treasury Bills - Notes and Bonds. Securities: Mortgage-Backed Securities - High Yield Securities.

UNIT IV (8)

Capital Accounts - Introduction - Operations and Controls - Accounting for Capital Structure Transactions and Distributions - Auditing Procedures - Complex Capital Structure: Operational and Accounting Issue - Financial Statement Preparation - Audit Consideration - Methods of Allocating Income, Fund- Level Expenses and Realized and Unrealized Gains/Losses - Methods of Computing Income Distributions per shares. Taxes: Introduction - Taxation of Regulated Investment Companies.

UNIT V (8)

Financial Statement of Investment Companies - Financial Statement Introduction - Comparative Financial Statement- Schedule of Investments - Statement of Operations - Financial reporting - Common

fund- Categories: Legal Structure and Investment types. Income statement- Integrated reporting – equity transactions- Income measurement. Fund GAV and NAV, IRR - Capital subscription, distribution, commitments - Distribution of waterfall and Management fees - Financial statements for funds / investment companies - SAL, SOP, SOC, SCF, SOI, FiHi.

- 1. Sanjay Dhamija, "Financial Reporting and Analysis", SULTAN CHAND & SONS Educational Publishers New Delhi, First Edition: 2020.
- 2. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor's Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi
- 3. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
- 4. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
- 5. Lawrence Revsine, Daniel Collins, Bruce Johnson, Fred Mittelstaedt, Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
- 6. Subramanyam, K. R. and John, J.W. (2014), "Financial Statement Analysis", 10th Edition, Tata McGraw Hill, New Delhi.
- 7. Stephen H. Penman (2014) "Financial Statement Analysis and Security Valuation", 4th Edition, Tata McGraw Hill, New Delhi.
- 8. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.

23CIU405

SOFTWARE DEVELOPMENT IN VB.NET

Semester - IV

3H - 2C

Instruction Hours / week: L: 3 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To Provide basic knowledge of visual basic, internet and encourages everyone to use vb based solution for their requirement.

- 2. To comprehend basic knowledge of vb.net.
- 3. To understand the client side scripting for vb.net development.
- 4. To enhance the knowledge in vb.net and make them to do elegant applications.
- 5. To understand how to develop data centric application using VB.NET.

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Basic knowledge of visual basic, internet and encourages everyone to use vb based solution for their requirement	Understand
CO2	Comprehend basic knowledge of vb.net	Analyze
CO3	Understand the client side scripting for vb.net development	Understand
CO4	Enhance the knowledge in vb.net and make them to do elegant applications	Analyze
CO5	Understand how to develop data centric application using VB.NET	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	L	S	S	S	S	S	M	M	M
CO2	L	M	S	S	S	S	M	M	S	L
CO3	M	L	S	M	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	S
CO5	S	M	S	M	S	S	M	M	L	M

S-Strong; M-Medium; L-Low

$$Unit - I (6)$$

The .Net Frame work – CLR – Namespace – Assemblies – Class Library – Basic Terminology – .Net Component – .Net garbage collection.

$$Unit - II (6)$$

Visusalbasic.Net – Data types – Operators – Arrays – dynamic arrays – String Handling –Conditional and Looping Statement – Subprocedures and functions – Scope – Structures –Modules – Exception Handling – windows Forms – MDI Forms – events – Msgbox – InputBox – working with Multiple forms – Dialog boxes – Passing forms – Anchoring and Docking Controls – event Handling.

Windows Controls: Text boxes – RichText Boxes – Labels – Link Labels – Buttons – Checkboxes – Radio Buttons – panels – Listboxs – Combo Boxes – Scroll Bars – Splitters – Track Bars – Pickers – Notify Icons – Timers – Menus – Built in Dialog Boxes — Toolbars – Status Bars – Progress Bars – Tab Controls.

$$Unit - IV (6)$$

ASP.Net – File Types – Importing Namespaces – usage of Global.asax file – The Page class – HttpRequest – HttpResponse – Server Utility – Basic Web Controls – List controls – Validation and Rich Controls – Data Controls – HTML Server controls – Custom Controls – State Management – Tracing – Logging and Error Handling – Overview of AJAX Controls. Implementing Security – Security model – Forms Authentication – Windows Authentication.

Unit V (6)

ADO.Net: Overview of ADO.Net – Database Access in the Internet world – Characteristics of ADO.Net – Data Objects – Data Namespace – SQL Basics – Data Binding Controls – DataSet – Data Table – Data row – Data column – Data List – Data Grid – Repeater.

- 1. Visual Basic .Net Programming Steven Holzner Black Book Dreamtech Press, 2005.
- 2. The Complete Reference for ASP.Net Matthew MacDonald Tata McGraw-Hill, 2002.

23CIU411

VISUAL BASIC. NET (PRACTICAL)

Semester - IV

- 1C

4 H

Instruction Hours / week: L: 0 T: 0 P: 4 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

To make the students

- 1. To Provide basic knowledge of visual basic, internet and encourages everyone to use vb based solution for their requirement.
- 2. To comprehend basic knowledge of vb.net.
- 3. To understand the client side scripting for vb.net development.
- 4. To enhance the knowledge in vb.net and make them to do elegant applications.
- 5. To design and develop necessary skills in vb.net

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Basic knowledge of visual basic, internet and encourages everyone to use vb based solution for their requirement	Apply
CO2	Comprehend basic knowledge of vb.net	Analyze
CO3	Understand the client side scripting for vb.net development	Apply
CO4	Enhance the knowledge in vb.net and make them to do elegant applications	Understand
CO5	Design and develop necessary skill in vb.net	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	S	M	M	M
CO2	L	M	S	S	S	S	M	M	S	L
CO3	M	L	S	M	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	S
CO5	M	M	S	M	S	S	M	M	L	M

S-Strong; M-Medium; L-Low

1. Write VB.net Program to find the given is Prime or not

LIST OF PRACTICALS

2	2. Write VB.net Program to calculate the simple interest and compound interest	(4)
3	3. Write VB.net Program to compute the total marks and display the results of a stude	ent in the exams (4)
4	4. Write VB.net Program to calculate the Quadratic Equation	(4)
4	5. Write VB.NET Program for performing String Operations	(4)
Ć	6. Write VB.NET Program to implement the calculator	(4)
7	7. Write VB.NET Program to perform Menu Operations	(4)
8	3. Write VB.NET Program to present product details like purchase, sales, profit etc	., by declaring array
	functions and present details in a Rich Text Book Box (RTF)	(4)
Ģ	9. Write VB.NET Program to implement Employee Details using ADO	(4)
1	10. Write VB.NET Program to create a bank customer database by declaring simple	e array and multiple
	arrays using ADO Control	(4)

SUGGESTED READINGS:

- 1. Visual Basic .Net Programming Steven Holzner Black Book Dreamtech Press, 2005.
- 2. The Complete Reference for ASP.Net Matthew MacDonald Tata McGraw-Hill, 2002.

(4)

B. Com. (IT)

23CIU501 COST ACCOUNTING Semester – V 6H – 4C

Instruction Hours / week: L: 6 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To make up the students a strong foundation on the cost accounting procedures and Preparation for Cost Sheet.
- 2. To make the students to understand the Elements of Cost, Material and Labour Cost.
- 3. To detailed knowledge on preparation of Elements of Cost Overheads.
- 4. To build an insight knowledge on preparation of Different Methods of Costing.
- 5. To acquire the knowledge on Book Keeping in Cost Accounting.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the different concepts and classification of costs and create Cost sheet for the firms.	Understand
CO2	Gain the knowledge on different types of material controls.	Analyze
CO3	Know the system of labour wage payment, labour turnover and classification of overhead.	Apply
CO4	Gain the knowledge on different types of process costing.	Apply
CO5	Understand Operating Costing, Contract costing, and Reconciliation of Cost and Financial accounts	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	M	L	L	S	M	S	M
CO3	M	S	M	L	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	S

S-Strong; M-Medium; L-Low

UNIT I (14)

Introduction - Meaning, Objectives and Advantages of Cost Accounting - Difference between Cost Accounting and Financial Accounting - Cost Concepts and Classifications - Elements of Cost - Installation of a Costing System - Role of a Cost Accountant in an Organization - Preparation of Cost sheet.

Elements of Cost: Material and Labor - Materials: Material/inventory control techniques - Accounting and Control of Purchases - storage and issue of materials. Methods of Pricing of materials issues - FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses. **Labour**: Accounting and Control of labour cost. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Elements of Cost: Overheads – Classification – Allocation - Apportionment and Absorption of Overheads – Under and Over-absorption - Capacity Levels and Costs - Treatments of certain items in costing like Interest on Capital - Packing Expenses - Bad debts - Research and Development Expenses - Activity Based Cost Allocation.

Methods of Costing - Job costing - Contract costing - Process Costing (Process Losses, Valuation of Work in Progress, Joint and By-Products), Service Costing (Only Transport).

UNIT V
$$(14)$$

Book Keeping in Cost Accounting - Integral and Non-Integral Systems - Reconciliation of Cost and Financial Accounts - Meaning - Need - Reasons for Differences in Profit - Problems in Preparations of Reconciliation Statement - Cost Audit

Note: Distribution of marks - 20% theory and 80% problems

- 1. SP Jain and KL Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25th edition, Kalyani Publishers, New Delhi.
- M.N Arora, (2013) Cost Accounting Principles and Practice, 12th Edition, Vikas Publishing, New Delhi.
- 3. M N Arora & Priyanka Katyal (2017), Cost Accounting, Vikas Publishing, New Delhi.
- 4. MinaxiRachchh & GunvantraiRachchh (2015), Cost Accounting Methods And Techniques, Vikas Publishing, New Delhi.
- 5. CA Sachin Gupta (2020), Cost And Management Accounting ,Taxmann Publication Pvt Limited
- Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting
 A Managerial Emphasis, 15th edition, Pearson Education, New Delhi.
- 7. https://swayam.gov.in/nd1_noc20_mg53/preview.

23CIU502

FINANCIAL MANAGEMENT

Semester-V

4C

6 H

Instruction Hours / week: L: 6 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To understand significance of finance planning
- 2. To determine time value of money
- 3. To comment on Capital Structure decisions, Budgeting and Corporate Financial Modeling.
- 4. To calculate capital budgeting problems and decisions
- 5. To solve dividend and working capital problems

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Understanding significance of finance planning	Understand
CO2	Determine time value of money	Analyse
CO3	Calculate cost of capital	Apply
CO4	Calculate capital budgeting problems and decisions	Apply
CO5	Solve dividend and working capital problems	Apply

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	M	S	S	S	S
CO2	M	S	S	M	M	L	S	M	S	S
CO3	S	M	L	M	S	L	M	S	M	M
CO4	M	S	M	S	M	M	S	M	S	S
CO5	S	M	M	L	S	L	M	S	M	M

S-Strong; M-Medium; L-Low

UNIT I (14)

Introduction: Meaning- Definition, Nature, Scope and Objectives of Financial Management, Evolution of Financial Management, Types of financial decisions - Key Decision Areas in Financial Management - Key activities of Finance Manager Changing Role of Finance Managers. Financial Planning: Meaning- Definition- Objectives - Steps - Factors affecting financial planning- Estimation of financial requirements of a firm.

Time value of Money: Introduction Process of Compounding and Discounting - Future Value - Present value. Valuation of bonds and shares: Introduction - intrinsic value - book value - Risk and Return - Concept and Calculation (including Capital Asset Pricing Model). Financial Statement Analysis: Interpretation & Analysis of fund flow statement - Cash Flow Statement - Financial Ratio - Common Size Statement - Comparative statement - Trend Analysis - Time Series.

Financing Decisions: Meaning of Cost of Capital - Sources of finance – Components' of Cost of Capital (Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) - Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach)-Determination of Capital Structure.

Capital Budgeting: The Capital Budgeting Process - Cash Flow Estimation — Payback - Period Method - Accounting Rate of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index. Capital Rationing: Introduction- Types - Steps involved in capital rationing - Various approaches to Capital Rationing. Financial leverage: Introduction- Operating- Financial & Combined Leverage.

UNIT V
$$(14)$$

Dividend Decisions: Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation - Walter's Model - Gordon's Model - MM Approach - Cash and Stock Dividend - Dividend Policies in Practice. **Working Capital Decisions:** Concept of Working Capital - Operating & Cash Cycles - Sources of Short-Term Finance - Working Capital Estimation - Cash Management - Receivables Management and Inventory Management.

Note: Distribution of marks - 60% theory and 40% problems

- 1. Pandey. I.M. (2016). *Financial Management*, 11thedition, Vikas Publishing House, New Delhi.
- 2. Khan, M.K. and Jain, P.K.(2017). *Financial Management*, 7thedition, McGraw Hill, NewDelhi
- 3. Chandra, P. (2017). *Financial Management Theory and Practice*, 9th edition, Mc Graw Hill, New Delhi:
- 4. C.Paramasivan ,T.Subramanian (2018), Financial Management, 1st Edition, New Age International Pvt Limited, New Delhi.
- 5. Eugene F. Brigham Michael C. Ehrhardt (2017), Financial Management Theory and Practice, 15th Edition Cengage Publication, New Delhi.
- 6. Vanhorne, J. C and Wachowicz, J .M Jr . (2015). *Fundamentals of Financial Management*. 13thedition. Pearson Education, New Delhi.
- 7. Lawrence J. Gitman, Chad J. Zutter, (2017). *Principles of Managerial Finance*, 13th edition, Pearson Education, New Delhi.
- 8. https://swayam.gov.in/nd2_cec20_mg10/preview

23CIU503A

PRINCIPLES OF WEB DESIGNING

Semester – IV

4H - 4C

Instruction Hours / week:

L:4 T:0 P:0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

1. To provide basic knowledge of web design, internet and encourages everyone to use web based solution for their requirement.

- 2. To comprehend basic knowledge of HTML in web design.
- 3. ToUnderstand the client side scriting for web development.
- 4. Toenhance the knowledge in web programming and make them to do elegant applications using Array class.
- 5. To understand how to develop data centric web application using PHP and MYSQL.

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Explaining the fundamentals of web design and scripting	Apply
CO2	Demonstration HTML tags for creating webpages with valid structures as well as content.	Create
CO3	Construct CSS and create responsive pages	Create
CO4	Apply Java Script with HTML forclient-side programming	Apply
CO5	Develop individually develop website and basic PHP concepts.	Analyse

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	L	S	S	S	S	S	M	M	M
CO2	L	M	S	S	S	S	M	M	S	L
CO3	M	L	S	M	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	S
CO5	S	M	S	M	S	S	M	M	L	M

S-Strong; M-Medium; L-Low

UNIT I (7)

Clients, Servers, and Communication. The Internet-BasicInternet Protocols-TheWorldWideWeb-HTTPrequest message-responsemessage- URL, Client Side Scripting, Server Side Scripting.

Introduction to HTML-Elemnets of HTML Documents- Ordered and Unordered lists-Tabels – Frames-Forms: Form Elements, ID attributes, class attributes of HTML Elements-Cascading style sheets (CSS)-CSS syntax – Inserting CSS: Inline, Internal, External, ID and class Selectors – colors – Backgrounds – Borders-Text –Font-List-Table-Css Box Model-Normal FlowBox Layout: Basic Box Layout, Display Property, Padding.

CLIENT-SIDE SCRIPTING USING JAVA SCRIPT: Introduction to JavaScript, Javascript Language- Declaring variables, scope of variables, functions, Event handlers(onclick, onsubmit etc.), Document Object Model, Form Validation.

SERVER-SIDE SCRIPTING USING PHP

Introduction to PHP-Basic development Concepts – Variables and constants- Understanding Data Types – Data Types – Manipulating Varibles with Operators – Arrays and Super Globals-Controlling Program Flow:Wrinting Simple Conditional Statements – Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions.

PHP and MySQL: Introductin to PHP MyAdmin, Connection to MySQL server from PHP, execution of MYSQL queries from PHP, receiving data from database server and processing it on webserver using php.

- 1. Jeffrey C.Jackson, "Web Technologies A Computer Science Perspective", Pearson Education, 2006.
- 2. Black Book, HTML 5, Dreamtech Press.

- 3. Ballard and Moncur, Teach Yourself JavaScript in 24 Hours, Sams Publishing, Copyright 2013.
- 4. Web Technologies, Uttam K Roy, Oxford University Press.
- 5. The Complete Reference PHP-Steven Holzner, Tata McGraw-Hill.

23CIU503B PYTHON PROGRAMMING Semester – V 4H – 4C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100 End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To understand the Python programming.
- 2. To examine the functions of python modules
- 3. To describe the LOOP & Iteration pattern.
- 4. To understand why Python is a useful scripting language for developers.
- 5. To learn how to design and program Python applications.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understanding the Python programming	Understand
CO2	Examining the functions of python modules	Analyze
CO3	Describing the LOOP & Iteration pattern.	Apply
CO4	Understanding why Python is a useful scripting language	Understand
	for developers.	
CO5	Design and program Python applications.	Apply

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	S	M	M	M
CO2	L	M	S	S	M	S	M	M	S	L
CO3	M	L	M	M	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	M
CO5	M	M	M	M	S	S	M	M	L	M

S-Strong; M-Medium; L-Low

UNIT I: (9)

Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.

UNIT II:

Imperative programming: Python modules — Built-in-function: print() function —eval() function — user-defined function & assignments -parameter passing.

Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement

For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random.

Namespaces – encapsulation in functions – global vs local namespaces exceptional flow control – modules as namespaces.

- 1. Charles Dierbach, Introduction to Computer Science using Python, Wiley, 2013
- 2. James Payne, Beginning Python: Using Python 2.6 and Python 3, Wiley India, 201
- 3. Paul Gries, Jennifer Campbell, Jason Montojo, Practical Programming: An Introduction to Computer Science Using Python 3, Pragmatic Bookshelf, 2/E 2014 Adesh Pandey, Programming Languages Principles and Paradigms, Narosa, 2008

B. Com. (IT)

23CIU504

PRINCIPLES OF MANAGEMENT

Semester – V 4 H – 3C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100 End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To describe Basic management concepts and skills and the contemporary management thoughts.

- 2. To understand the planning and decision-making concepts and its applications.
- 3. To build insight on the managerial functions of organizing and staffing.
- 4. Importance of Motivation, communication and Leadership through Directing.
- 5. To develop Knowledge about controlling process and Organisation culture.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Illustrate the Management concepts and Functional areas of	Understand
	Management in Business Arena	
CO2	Evaluate the conceptual framework of planning and decision-making	Analyze
	in day today life	
CO3	Summarize the managerial functions of organizing and staffing to	Create
	achieve the target of the organization	
CO4	Examine the theories of motivation, leadership and communication in	Analyse
	a variety of circumstances and management practices in	
	organizations	
CO5	Interpret the control process, to apply theoretical knowledge in	Understand
	simulated and real-life settings	

Mapping with Programme Outcomes

wapping with Frogramme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	M	L	M	S	S	S
CO2	S	S	L	L	L	M	L	S	S	M
CO3	M	S	M	M	M	L	M	S	S	S
CO4	S	S	L	L	L	M	L	S	S	M
CO5	S	S	L	L	L	M	L	S	S	S

S-Strong; M-Medium; L-Low

UNIT I: (9)

Overview of Management: Definition –Nature and scope of Management-Importance - skills of managers–Levels of Management-Functional areas of management- Evolution of Managementthought: Contribution of F.W. Taylor, Henri Fayol, Elton Mayo, Peter F. Drucker's thought.

Planning: Definition -Nature and purpose – Planning process – Importance of planning –types of plan-Decision making - Definition -steps and types.

Organizing: Definition -Types of organization – line and staff authority- Departmentation- Span of control- Centralization and decentralization- Delegation of authority- Staffing- Selection and Recruitment- Orientation- Career development- Career stages- Training- Performance appraisal.

UNIT IV:
$$(10)$$

Directing: Definition -Nature and purpose of Directing- Principles – Motivation - Definition - Theories of Motivation (Maslow, McGregor, ERG Theory, Herzberg two factor theory)– Leadership: Definition-Styles – Communication:Definition - Importance of Communication – Methods of Communication – Types – Barriers.

Controlling: Meaning and importance of controls – control process – Budgetary and non-Budgetary Control Techniques – Requisites of an effective control system – Organization culture-Elements and types of culture- Managing cultural diversity.

- 1. Fundamentals of Management, Stephen P. Robbins, Mary Coulter, David De Cenzo, Pearson Education India, 9th edition, 2016.
- 2. Essentials of Management: An International, Innovation and Leadership Perspective, by Harold Koontz & Heinz Weihrich, Mc Graw Hill Publishers, 10th Edition, 2015.
- 3. Principles and practice of Management L.M. Prasad, Sultan Chand & Sons, 8th Edition, 2013.

23CIU505

INVESTMENT BANKING OPERATIONS

Semester – V

6H - 4C

Instruction Hours / week:

L:6 T:0 P:0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To acquire knowledge on the Investment Banking Operations.
- 2. To gain knowledge on services offered by Investment Bank.
- 3. To understand about Risks & Market Data Providers.
- 4. To know about the Trade life cycle.
- 5. To learn about the Fund administration

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level	
CO1	Acquire knowledge on the Investment Banking Operations.	Understand	
CO2	Gain knowledge on services offered by Investment Bank.	Understand	
CO3	Understand about Risks & Market Data Providers.	Evaluate	
CO4	Know about the Trade Life Cycle.	Understand	
CO5	Learn about the Fund administration	Apply	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	L	L	L	S	M	S	L
CO3	M	S	M	M	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	M

S-Strong; M-Medium; L-Low

UNIT I (14)

Introduction to Investment Banking – Investment Banking – Introduction - Investment Banking Services – Underwriting and types - Investment bank structure - Types of Investment Banks – Commercial Bank vs Investment Bank - Role of Investment Banking in Financial Market - Role of investment banks during the last financial crisis 2008.

UNIT II (14)

Investment Banking Services - Introduction - Custody Services - Transfer Agency - Safekeeping & Settlements, Reporting & Record keeping - Investible Cash - Income Process - Corporate Actions - Collateral Services - Reconciliation - Securities Valuation - Pricing - Fund Accounting-Financial Reporting

UNIT III (14)

Risk and Market Data Providers - Risk: What is Risk – Risk Management – Types of Risk – Market Risk - Credit Risk – Liquidity Risk – Regulatory Risk – Operational Risk. **Market Data Providers:** – Meaning – Players – Reference Data – Market Data

Trade Life Cycle - Trade Life Cycle - Introduction - Transaction Types - Stages of trade life cycle - Pre-Trade - Trade - Post Trade - Equity Trade Life Cycle - Front office - Middle office - Back office - Parties in Trade Life Cycle.

UNIT V
$$(15)$$

Fund Administration - Fund Administration – Role of Fund Administrator – Support Functions of Fund Administration - Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services – Compliance Services – Portfolio Administration – NAV, pricing and valuations – NAV – Pricing of funds – Pricing Assets – Pricing controls & failure impact

- 1. Investment Banking Guide, Allison Otto Published by Vanderbilt University By
- 2. Invest Banking & Financial Services Published by Gopalan College of Engineering & Management
- 3. Securities Operations A Guide to Trade & Position Management Michael Simmons Published by John Wiley & Sons, LTD.
- 4. Introduction to Investment Banking Career, Readintrobooks.com
- 5. Investment Banking, Concepts, Analysis and Cases, Pratap Giri S, Mc Graw Hill India.

- 6. Investment Banking, Pradeep Subramaniyam, McGraw Hill Education
- 7. Custody Services Comptroller's Handbook Jan 2002
- 8. The Custody Services of Banks July 2016 Published by The Clearing House
- 9. Investment Banking: Valuation, LBOs, M&A, and IPOs, Joshua Rosenbaum · Joshua Pearl, Published by Wiley
- 10. Investment Banking and Financial Service s, Dr.S.K. Yadav,
- 11. NISM Series VII Securities Operations & Risk Management Published by National Institute of Securities Markets
- 12. Minimum Capital Requirements for Market Risk Jan 2019 Published by Basel Committee on Banking Supervision
- 13. CISI Global Securities Operations Edition 16, April 2020 Published by Chartered Institute for Securities & Investment Author Kevin Petley, Chartered FCSI
- 14. Investment Banking, CA. Tapan Jindal, Published by Bharat Law House Pvt. Ltd.
- 15. Risk and Market Data Providers, Dr.K.M.Bhattacharya, Published by Himalaya Publishing House Pvt., Ltd.
- 16. The Trade Lifecycle: Behind the Scenes of the Trading Process, Robert P Baker, John Published by Wiley & Sons Inc
- 17. Fundamentals of Fund administration Published by CESR

23CIU511A

WEB DESIGNING (PRACTICAL)

Semester – IV

4H - 2C

Instruction Hours / week:

L: 0 T: 0 P: 4 Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

To make the students

- 1. To Define the HTML 5 new input types
- 2. To understand hyperlinks to branch from one location to another
- 3. To summarize the concepts of CSS 3
- 4. To Apply the Java Script programming and its functions to process client-side scripts
- 5. To design and develop a Web page using HTML and CSS.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Evaluate CSS webpage for easy updating of web pages.	Analyse
CO2	Create the hyperlinks to facilitate page branching	Create
CO3	Apply CSS for hassle free and easy updating of webpages	Apply
CO4	Simplify the client sidescripting for processing webpage	Understand
CO5	Estimate Link pages so that they create aWebsite.	Create

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	S	M	M	M
CO2	L	M	S	S	S	S	M	M	S	L
CO3	M	L	S	M	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	S
CO5	M	M	S	M	S	S	M	M	L	M

S-Strong; M-Medium; L-Low

LIST OF PRACTICALS

- 1. Create a HTML page, which has properly aligned paragraphs with image. (4)
- Create a simple form to ad radio buttons, check boxes and password field. Add a submit button at last.
- 3. Apply in-line CSS to change colors of certain text portion, bold, underline nd italics certain wods in your HTML Web page. Also change background color of each paragraph using inline CSS. (5)
- **4.** Create a form to submit user input like his name, age, address and favourite subject. Put validation checks on values entered by the user using java script(Such as age should be a value between 1 and 150). (5)
- **5.** Write a Java script program to change background color after 5 secon of page load. (5)
- **6.** Write a java script program to display a hidden div(e.g. showing stats of a player when user clicks on his name). (5)
- 7. Write a PHP program for cookies and sessions. (5)
- 8. Create a form for your college library entering student details for each student in the college.

 Validate the form using PHP validators and display error messages. (5)
- **9.** Create a student Registration in PHP and Save and Display the student records using MySQL. (5)
- **10.** Write a PHP Program using forms to diaply Employees records stored in MySQL. (5)

- 1. DTE ditorial (2018), Web Technologies, BlackBook, Dream tech Press Publications
- 2. ThomasA.Powell(2017) Web Design: The Complete Reference Paperback, McGraw Hill Education;5 edition
- 3. C.Xavier (2017), World Wide Web Design with HTML, Mc Graw Hill Education;1st edition
- 4. Hirdesh Bhardwaj (2016) Web Designing, Pothi.com, 1st edition
- 5. Jon Duckett (2014) HTML and CSS: Design and Build Websites, John Wiley&Sons

23CIU511B

PYTHON PROGRAMMING (PRACTICAL)

Semester – V

4H - 2C

Instruction Hours / week: L: 0 T: 0 P: 4

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To understand the Python programming.
- 2. To examine the functions of python modules
- 3. To describe the LOOP & Iteration pattern.
- 4. To understand scripting language for developers.
- 5. To learn how to design and program Python applications

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Acquire programming skills in core Python.	Understand
CO2	Acquire Object Oriented Skills in Python.	Understand
CO3	Develop the skill of designing Graphical user Interfaces in Python	Apply
CO4	Develop the ability to write database applications in Python	Create
CO5	Designing and program Python applications	Create

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
S _{CO1}	M	S	S	S	S	S	S	M	M	M
CO2	M	M	S	S	M	M	M	M	S	L
CO3	L	L	M	M	M	S	M	M	M	L
CO4	S	M	S	S	S	S	S	S	S	M
CO5	M	M	M	M	S	S	M	M	L	M

Strong; M-Medium; L-Low

LIST OF PROGRAMMES

1.	Write a program to generate the Fibonacci series.	(4)
2.	Write a function that reverses the user defined value.	(4)
3.	Write a function to check the input value is Armstrong and also write the fu	nction for
	Palindrome.	(5)
4.	Write a recursive function to print the factorial for a given number.	(5)
5.	Write a Python program to read an entire text file.	(5)
6.	Write a Python program to append text to a file and display the text.	(5)
7.	Write a Python program to read last n lines of a file.	(5)
8.	Write a method called add which returns the sum of the attributes x and y.	(5)
9.	Write a class method called multiply, which takes a single number parameter a a	nd returns
	the product of a and MULTIPLIER.	(5)
10.	Write a static method called subtract, which takes two number parameters, ba	nd c, and
	returns b- c.	(5)

- 1. Charles Dierbach, Introduction to Computer Science using Python, Wiley, 2013
- 2. James Payne, Beginning Python: Using Python2 .6 and Python3, WileyIndia, 2010
- Paul Gries, Jennifer Campbell, Jason Montojo, Practical Programming: An Introduction to Computer Science Using Python 3, Pragmatic Bookshelf, 2/E 2014, Adesh Pandey, Programming Languages –Principles and Paradigms, Narosa, 2008

23CIU591 Semester – V INTERNSHIP - II

Instruction Hours / week: L: 0 T: 0 P: 0 Marks: Internal: 100 Total: 100

COURSE OBJECTIVES:

To make the students

- 1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary datacollection.
- 2. To understand the application of Research process in all functional areas.
- 3. To analyse the data and critically evaluate the result and formulate the suggestion for the problemidentified.
- 4. To apply the theoretical and practical learning of doing research into lifelong practice.
- 5. To Communicate in oral and written form and prepare report.

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary datacollection.	Analyse
CO2	Understand the application of Research process in all functional areas.	Understand
CO3	Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.	Analyse
CO4	Apply the theoretical and practical learning of doing research into lifelong practice.	Apply
CO5	Communicate in oral and written form and prepare repor	Create

2C

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	M	S	S	S	L
CO2	M	S	M	L	M	S	M	S	M	L
CO3	L	M	L	M	L	M	S	S	S	S
CO4	S	M	L	M	M	M	S	S	S	M
CO5	M	S	M	L	M	M	S	S	S	S

S-Strong; M-Medium; L-Low

Students shall undergo a minimum of 30 working days (6 weeks) internship during the summer. The student has to select a manufacturing firm. Not more than one student should undergo an internship in one firm. The student should maintain an internship diary and fill in the completed duties and get the attestation from the reporting staff in the organization. The candidate shall bring the attendancecertificate and completion certificate from the firm where the internship work carried out. On completion of the Internship work, he/she shall submit the report to the Head of the Department. The Internship Report prepared according to approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD for *Viva-Voce* Exam.

Two reviews will be conducted by minimum three faculty inclusive of Guide, HOD and a HOD nominated faculty which carries equal weightage.

The Internship Report should contain

- 1. Title page
- 2. Declaration page
- 3. Certificate
- 4. Company Certificate
- 5. Table of contents
- 6. List of tables
- 7. List of Charts
- 8. Introduction to the Industry
- 9. Introduction to the Company
- 10. Organisation Chart
- 11. SWOT analysis and PEST Analysis

- 12. Product and Services offered
- 13. Financial Performance Key indicators
- 14. Objective of the Internship
- 15. Department Analysis
- a. Production
- b. Marketing
- c. HR
- d. Finance
- e. Other services department

In department analysis the student have to study on the department chart, No.ofemployees, Booksand software databases maintained, Issues Found.

- 16. Key learning from the intership
- 17. Suggestions
- 18. Conclusion
- 19. Bibiliography
- 20. Annexures

Guidelines:

The report should have a minimum of 30 pages. Times New Roman, Heading - 13 pts Text -12 Pts One inch page border all sides 1.5 line spacing.

23CIU601

MANAGEMENT ACCOUNTING

 $Semester-V\overline{I}$

6 H - 4C

Instruction Hours / week: L: 6 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To Analyse the concepts of management accounting
- 2. To illustrate financial statement analysis
- 3. To compute standard costing and variance analysis
- 4. To construct problems on marginal costing
- 5. To compute the various types of budgeting

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the concepts of management accounting	Understand
CO2	Compute financial statement analysis	Analyse
CO3	Calculate standard costing and variance analysis	Apply
CO4	Compute problems on marginal costing	Analyse
CO5	Calculate various types of budgeting	Create

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	L	S	M	S	L
CO2	S	S	M	L	M	L	M	M	S	M
CO3	M	S	M	L	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	S

S-Strong; M-Medium; L-Low

UNIT I: (12)

Management Accounting – Introduction – Meaning – Objectives - Nature and Scope of Management Accounting - Difference between Cost Accounting and Management Accounting - Cost control and Cost Reduction - Cost management.

UNIT II:
$$(12)$$

Financial Statement Analysis Horizontal and Vertical Analysis. Ratio Analysis: Meaning – Advantages – Limitations - Classifications of ratios, Fund Flow Statement: Meaning – Uses – Limitations - Sources and uses of funds, Cash Flow Statement: Meaning – Uses – Limitations - Sources and uses of cash - AS3 Standard format.

Standard Costing - Standard Costing: Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing – Advantages - Limitations and Applications. Variance Analysis – Material – Labour - Overheads and Sales Variances. Disposition of Variances - Control Ratios.

UNIT IV:
$$(12)$$

Marginal Costing and Decision Making - Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Breakeven analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

UNIT V:
$$(12)$$

Budgetary Control and Contemporary Issues - Budgeting and Budgetary Control: Concept of budget - Budgeting and Budgetary Control - Objectives - Merits and Limitations. Budget Administration - Functional budgets - Fixed and Flexible Budgets - Zero Base Budgeting - Programme and Performance Budgeting.

Note: Distribution of marks - 30% theory and 70% problems

- 1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7th Edition, McGraw Hill Education, New Delhi.
- 2. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018), A Textbook of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.
- 3. AlnoorBhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015)Management and Cost Accounting,6th edition, Pearson Education, New Delhi.
- 4. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
- The Institute of Company Secretaries of India (2018), Corporate and Management Accounting,
 M P Printers
- 6. https://swayam.gov.in/nd1_noc20_mg65/preview

23CIU602 ENTRPRENURSHIP

Semester - VI

4 H - 4C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1.To understand the concepts of Entrepreneurship
- 2.To illustrate the various forms of business entities
- 3.To explain concept of women entrepreneurship
- 4.To apply the source of business ideas and method of conducting feasibility studies
- 5.To appraise the Government assistance for the promotion of entrepreneurship

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Explain the concepts of Entrepreneurship	Understand
CO2	Examine the various forms of business entities	Analyse
CO3	Determine the concept of women entrepreneurship	Apply
CO4	Evaluate the source of business ideas and method of conducting feasibility studies	Analyse
CO5	Identify the Government assistance for the promotion of entrepreneurship	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	L	M	M	M	M	S	S
CO2	S	M	L	M	L	L	S	S	M	M
CO3	M	S	M	L	M	M	S	S	S	S
CO4	S	M	L	M	L	L	S	S	M	M
CO5	S	S	M	L	M	M	M	M	S	S

S-Strong; M-Medium; L-Low

UNIT I: (8)

Entrepreneurship - Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff's Classification) - Intrapreneurship - Concept and Types (Hans Schollhammer's Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Types of Business Entities - Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business

Women Entrepreneurship - Introduction - Concept - Definition of Women Entrepreneur - Economic Empowerment and Entrepreneurship - Functions of Women Entrepreneurs - Growth and Development of Women Entrepreneurship - Areas for Development of Women Entrepreneurs - Problems of Women Entrepreneurs

Sources of Business Ideas and Feasibility Studies - Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT V:
$$(8)$$

Government Assistance for the Promotion of Entrepreneurship - Business Incubation - Introduction - Evolution of Business Incubators - Definition - Historic Development of Business Incubators - Establishing Business Incubator - Types of Incubators - Value Framework of Business Incubator - Performance of Business Incubator in Industrially Developed Countries - What makes a Business Incubator Successful? - Business Incubators and Facilitators in India - How Do Incubators

help Start-ups get Funding? - Role of Business Incubator in the Present Scenario – Startup – Standup-Mudra – ASPIRE.

- 1.Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship,10th Edition, McGrawHill, New Delhi.
- 2.David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
- 3. Sangeetha Sharma (2017), EntrepreneurshipDevelopment, PHI Learning Pvt Ltd., New Delhi.
- 4.Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
- 5.S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.
- 6.https://swayam.gov.in/nd1_noc20_hs66/preview

Semester – VI 23CIU603 COMPANY LAW 4 H – 3 C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To Clasify the Concept of laws related to constitution of company, finance structure, management team.
- 2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
- 3. To Classify few real time cases relevant to company laws
- 4. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
- 5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Examine the Concept of laws related to constitution of company, finance structure, management team	Analyse
CO2	Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company	Understand
CO3	Dissert few real time cases relevant to company laws	Apply
CO4	Communicate orally and in written form and analyse cases in a team and exhibit leadership skills	Understand
CO5	Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	M	S	S	S	M
CO2	M	S	L	M	M	M	M	S	S	M
CO3	S	M	M	M	L	L	M	S	M	S
CO4	M	S	M	L	M	L	S	M	S	M
CO5	S	M	L	M	L	L	M	S	M	S

S-Strong; M-Medium; L-Low

UNIT I: (8)

Companies Act 2013 – Introduction – Meaning – Definition – Characteristics of a company - Lifting of corporate veil - Types of companies including One Person Company - Small company - Associate Company - Dormant company - Producer company - Association not for profit - Illegal association - Formation of Company – Promotion - Meaning - Promoters - Functions - Duties of Promoters - Incorporation – Capital Subscription - Certificate of Commencement -Promoters and their Legal Position - Pre-incorporation Contract and Provisional contracts - Online registration of a company.

Documents: Memorandum of Association - Meaning - Purpose - Contents - Memorandum of Association and its alteration - Articles of Association - Meaning - Contents - Alteration of Articles - Doctrines of Constructive Notice and Indoor Management - Prospectus, Shelf Prospectus and Red Herring Prospectus - Misstatement in Prospectus - Issue - Allotment and Forfeiture of Shares - Calls on Shares - Issue of Sweat Capital - Employee Stock Option - Issue of Bonus Shares - Transfer and Transmission of Shares - Buyback - Share Certificate - D-Mat system.

Management of Company - Classification of Directors - Director Identity Number (DIN); Appointment - Removal of Directors - Legal Positions - Powers and Duties - Key Managerial Personnel - Managing Director - Manager - Secretary - Committees of Board of Directors - Audit Committee - Nomination and Remuneration committee - Stakeholders relationship committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading.

UNIT IV: (8)

Company Meetings - Kinds - Statutory Meeting - Annual General Meeting - Board of Directors Meeting - Extra Ordinary General Meeting - Duties of a Company Secretary to all the Company Meetings - Drafting of Correspondence Relating to the Meetings - Requisites of a valid meeting - Notice, Agenda, Chairman - Quorum - Proxy - Resolutions - Minutes - Postal Ballot - Meeting through Video Conferencing - e-voting.

UNIT V: (8)

Accounts, Audit, Dividends and Winding Up: Books of Accounts: Financial Statements - Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor's Report, Cost Audit and Special Audit. Winding up: Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

- 1.Milind Kasodekar; ShilpaDixit; Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4th Edition, Bloomsbury Professional India, New Delhi.
- 2.Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice A Comprehensive Text Book on Companies Act 2013, 22ndEdition, Taxmann Publication, New Delhi.
- 3.Dr. G.K. Kapoor (2018), Company Law and Practice A Comprehensive Text Book on Companies Act 2013, 23rd edition, Taxmann Publication, New Delhi.
- $4.M.C\ Bhandari\ (2018),\ Guide\ to\ Company\ Law\ Procedures,\ 24^{th}\ Edition\ ,\ LexisNexis,\ New\ Delhi$
- 5. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
- 6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer

Semester – III

21CIU604A

JAVA PROGRAMMING

4 H

3 C

Instruction Hours / week:

L:4 T:0 P:0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To understand of fundamental programming constructs and concepts
- 2. To comprehend on the object-oriented programming concepts of Class and Object
- 3. To gain knowledge on the packages and interface and itsapplications.
- 4. To obtain the application of Multi thread models inprogramming
- 5. To know about the applet class and its application

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Obtain programming skills in the Java programming language,	Apply
CO2	Gain knowledge of object-oriented paradigm in the Java programming language	Analyze
CO3	Know about the usage of the Java programming language for various programming technologies	Understand
CO4	Understand to usage tools to design webpage using the java programming and realize theusage of standard and third-party Java's API's when writing applications.	Understand
CO5	Exhibit the communication skills to convey the output of the programme.	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	M	L
CO2	S	S	S	M	S	M	M	S	M	M
CO3	M	S	S	M	S	M	M	S	S	L
CO4	S	S	S	M	S	M	M	S	M	M
CO5	M	S	S	M	S	M	M	S	S	L

S-Strong; M-Medium; L-Low

An overview of Java: Object Oriented Programming – Java Features – Java Environment
 Data Types, Variables and Arrays. Operators- Expressions - Control Statements:

BranchingStatements – Iteration Statements – Jump Statements – Sample Java Program.

Classes: Objects - Methods - Constructors - This keyword - Finalize () Method - Overloading Methods - Returning Objects - Recursion - Static - Final - Nested Inner Classes - Command line Arguments - Inheritance.

Packages and Interfaces: Packages – Access Protection – Importing Packages – Interfaces: Exception Handling - Fundamentals – Exception Types – Try and Catch – Multiple Catch – Nested Try – Throw – Throws Finally – Build in Exception.

Multithread Programming: Thread Model –Life Cycle of Thread – Creating Thread - Multiple Threads – Thread Priorities – Synchronization – Inter Thread Communication – Suspending, Resuming and Stopping Threads – I/O Applets, and Other Topics.

The Applet Class: Basics- Building Applet Code – Applet Life Cycle – Creating an Executable Applet - Designing a Web Page – Running the Applet – Getting Input from

the user – Graphics Programming: The Graphic Class – Lines and Rectangles – Circle and Ellipses – UsingControl Loops in Applets – Drawing Bar Charts.

- 1. Balagurusamy (2019), Programming with Java, 6th edition, McGraw Hill Education; NewDelhi.
- 2. YashavantKanetkar (2017), Let us JAVA 3rd Edition, BPB Publication, New Delhi.
- 3. Herbert Schildt (2017), Java A Beginner's Guide, 7th edition, McGraw Hill Education, NewDelhi.
- 4. Barry A. Burd (2017), Beginning Programming with Java for Dummies, 5th edition, Wiley, New Delhi.
- 5. Joshua Bloch (2016), Effective Java 2nd Edition, Pearson education, NewDelhi.
- 6. K.Somasundaram (2014) Introduction to Java Programming Kindle 1^{ST} Editionby , JaicoPublishing House; 1 edition

23CIU604B

RELATIONAL DATABASE MANAGEMENT SYSTEM

Semester – VI

4H - 3C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To classify design queries using SQL
- 2. To illustrate ER modelling concepts and architecture
- 3. To compare the algebraic concepts with DBMS Design
- 4. To contrast DML statements for manipulating data in the Oracle Database.
- 5. To solve syntax of PL/SQL and handle runtime errors.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	BT Level
CO1	Choose database using SQL	Understand
CO2	Summarize ER modelling concepts and architecture and design database	Analyze
CO3	Identify relate algebraic concepts with DBMS design	Apply
CO4	Assess PL/SQL statements to handle runtime errors	Analyze
CO5	Develop the management and implementation issues pertinent to databases in public and private organizations.	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	S	M	M	S	M	L
CO2	S	M	S	M	S	M	M	S	M	M
CO3	M	S	S	M	S	M	M	S	S	L
CO4	S	M	S	M	S	M	M	S	M	M
CO5	M	S	S	M	S	M	M	S	S	L

S-Strong; M-Medium; L-Low

UNIT1: (8)

Introduction – Defintion – Future of Artificial Intelligence Characteristics of intelligent agents – AI Problems – AI Techniques.

Problem Solving Methods – Search Strategies – Uniformed – Informed – Heuristics – Local Search Algorithms and Optimization Problems – Searching with Partial Observations – Constraint Satisfaction Problems – Constraint Propagation – Backtracking Search – Game Playing – Optimal Decisions in Games – Alpha – Beta Pruning – Stochastic Games.

Knowledge representation issues: Representation and mappings – Approaches to knowledge representations – Issues in knowledge representations – Issues in knowledge representations-Frames problem. First order Predicate logic – Prolog programming- Ontological- Engineering – Categories and Objects – Events – Mental Evets and Mental Objects – Reasonging – Systems for categories – Reasoning with Default Information.

Software Agents – Agriculture for Intelligent Agents – Agent Communication – Negotiation and Bargaining – Argumentation among Agents – Trust and Reputation in Multi-agent Systems.

AI Applications – Language Models – Information Retrieval – Information Extraction – Natural Language Processing – Machine Translation – speech Recongnition – Robot- Harware – Perception – Planning – Moving.

- 1. Artifiial Intelligence, Elaine Rich and Kelvin Knigt, TMH, 2nd Edn, 1991.
- 2. Artifiial Intelligence A modern approach, stuart Russell & Peter Norving, 2nd Editon Pearson.
- 3. Artifiial Intelligence, George F Luger, 4th Edition, Pearson 2002.
- 4. Foundations of Artifiial Intelligence and Expert Systems, V.S.Janaki Raman, K Sarukesi, P. Gopalakrishnan, MacMillan India Limited.

23CIU611A

FUNDAMENTALS OF JAVA (PRACTICAL)

Semester – VI

4H - 2C

Instruction Hours / week:

L:0 T:0 P:4

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To enable the students to tackle complex programming problems,
- 2. To make good use of the object-oriented programming paradigm to simplify the design and implementation process.
- 3. To make use of exception handling concepts in Java.
- 4. To understand programming in the Java programming language.
- 5. To gain knowledge of object-oriented paradigm in the Java programming language.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Gaining the practical knowledge on Java.	Understand
CO2	Designing and implement the Java programs for Recursion, Array, String Operations and Multithreading and develop practical skills by using JAVA Program	Create
CO3	Efficient use of exceptions handling to meet the exception raised by JavaPrograms.	Apply
CO4	Evaluate user requirements for software functionality required to decide whether the Javaprogramming language can meet user requirements	Analyse
CO5	Propose the use of certain technologies by implementing them in the Java programming languageto solve the given problem	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	S	M	M	S	M	L
CO2	S	M	S	M	S	M	M	S	M	M
CO3	M	S	S	M	S	M	M	S	S	L
CO4	S	M	S	M	S	M	M	S	M	M
CO5	M	S	S	M	S	M	M	S	S	L

S-Strong; M-Medium; L-Low

LIST OF PROGRAMS

1. Write a program to find the sum of series 1+X+X^2+X^3+	(2)
2. Write a program to find prime ornot.	(2)
3. Write a program to find average of five numbers.	(2)
4.Define a class for employee with name and data of appointment create employeeobjects	and
Sortthem as per their date of appointment.	(2)
5. Write a program to find factorial of number using recursion.	(2)
6. Write a program to find simple interest getting values fromkeyboard.	(3)
7. Write a program to find maximum of Nnumbers.	(3)
8. Write a program to find maximum and sum of anarray.	(3)
9. Write a program to perform stringoperations.	(3)
10. Write a program to accept more strings and arrange them in alphabeticalorder.	(3)
11. Write a program to create a window and draw crosslines.	(3)
12. Write a program to create an applet and draw theshape.	(3)
13. Write a program to create a window with a background color and display themessage.	(3)
14. Write a program for multiplication tables by multithreading.	(3)
15. Write a program to create an exception for mark out of bounds. If mark is greaterthan 100th	hrow
an exception.	(3)

- 1. Balagurusamy (2019), Programming with Java, 6th edition, McGraw Hill Education; NewDelhi.
- 2. YashavantKanetkar (2017), Let us JAVA 3rd Edition, BPB Publication, New Delhi.
- 3. Herbert Schildt (2017), Java A Beginner's Guide, 7th edition, McGraw Hill Education, New Delhi.
- 4. Barry A. Burd (2017), Beginning Programming with Java for Dummies, 5th edition, Wiley, New Delhi.
- 5. Joshua Bloch (2016), Effective Java 2nd Edition, Pearson education, NewDelhi.
- 6. K.Somasundaram (2014) Introduction to Java Programming Kindle 1ST Editionby , JaicoPublishing House; 1 edition

23CIU611B

RELATIONAL DATABASE MANAGEMENT SYSTEM

Semester – VI

(PRACTICAL)

4H - 2C

Instruction Hours / week:

L:0 T:0 P:4

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

To make the students

- 1. To build the skills in SQL
- 2. To evaluate the students to learn DDL
- 3. To assess the students to learn DML
- 4. To Understand the database development process and technology
- 5. To develop structured query languages (SQL)

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Define the necessary skills in SQL	Apply
CO2	Explain the concepts and execution of DDL	Analyze
CO3	Extend the concepts and execution of DML	Apply
CO4	Showthe database development process and technology	Understand
CO5	Make use of the structured query languages (SQL) concepts	Understand
	and execution	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	L	S	S	S	S	S	M	M	M
CO2	L	M	S	S	S	S	M	M	S	L
CO3	M	L	S	S	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	S
CO5	S	M	S	S	S	S	M	M	L	M

S-Strong; M-Medium; L-Low

LIST OF PRACTICALS

1. Create a table and perform the following basic SQL operations	(5)
a) Set the primarykey	
b) Alter the structure of the table	
c) Insert values	
d) Delete values based on constraints	
e) Display values using various forms of select clause	
f) Drop the table	
2. Develop SQL queries to implement the following set operations	(5)
a) Union	
b) Unionall	
c) Intersect	
d) Intersectall	
3. Develop SQL queries to implement the following aggregate functions	(5)
a) Sum	
b) Count	
c) Average	
d) Maximum	
e) Minimum	
f) Group by & having clause	
4. Develop SQL queries to implement following join operations	(5)
a) Naturaljoin	
b) Innerjoin	
c) Outerjoin-leftouter, right outer, fullouter	
d) Using join conditions	
5. Develop SQL queries to implement nested subqueries	(5)
a) Setmembership (int, not int)	
b) Setcomparison (some, all)	
c) Emptyrelation (exists, notexists)	
d) Checkforexistenceof Duplicatetuples (unique, not unique)	

6. Develop SQL queries tocreateaviews and expandit

(5)

7. Developmy SQL queriestoimplement

(5)

- a) String operations using%
- b) String operations using_ '
- c) Sort the element using asc, desc [*createnecessaryrelationswithrequiresattribute]
- 8. Develop SQL queries to create triggers concept program

(5)

- 1. Elmasri&Navathe(2017),Fundamentals of Database system s(7thEdition) Addison&Weisely,NewDelhi.
- 2. Abraham Silberschatz, Henry F.Korth,S. Sudarshan (2019), Database System Concepts (7thEdition), TataMcGraw Hill, NewDelhi
- 3. Database Designand Relational Theory: Normal FormsandAllThatJazz2nded.Edition(2019)
- 4. Vineet Mehan (2019) Implementing RDBMS using Oracle Kindle Edition.

23CIU691 PROJECT Semester – VI 8 H – 6 C

Instruction Hours / week: L: 8 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
- 2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
- 3. To analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
- 4. To apply the theoretical and practical learning of doing research into lifelong practice.
- 5. To Communicate in oral and written form and prepare report

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.	Analyse
CO2	Understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.	Understand
CO3	Analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.	Analyse
CO4	Apply the theoretical and practical learning of doing research into lifelong practice.	Apply
CO5	Demonstrate in oral and written form and prepare report	Create

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	L	L	M	S	S	M	S
CO2	M	S	M	M	M	L	M	M	S	S
CO3	S	M	L	L	M	M	S	S	M	M
CO4	M	S	M	M	M	L	M	M	S	S
CO5	S	M	M	L	L	M	S	M	S	S

S-Strong; M-Medium; L-Low

The students should select a problem in Accounting, Finance, Marketing or any other arears related to commerce.

Report should contain

• Introduction

- o Introduction about the industry
- o Introduction about the Company
- o Review of literature Minimum 10 papers from referred journal
- o Need for the Study
- o Objectives

• Research Methodology

- o Research Design
- o Sampling Design
- o Sources of Data Collection
- o Tools used for analysis
- o Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)

23CIU701 AUDITING Semester – VII 6 H - 4 C

Instruction Hours / week: L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To understand the Concept, objectives of auditing and qualities of an auditor
- 2. To learn the procedure for internal audit techniques
- 3. To understand the auditor position relating to verification and valuation of assetsand liabilities.
- 4. To acquire knowledge on auditor of joint stock companies
- 5. To impart the investigation procedure of business entities.

COURSE OUTCOMES: Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept, objectives of auditing and qualities of an auditor	Understand
CO2	Learn the procedure for internal audit techniques	Apply
CO3	Understand the auditor position relating to verification and valuation of assets andliabilities.	Understand
CO4	Acquire knowledge on auditor of joint stock companies	Understand
CO5	Impart the investigation procedure of business entities	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	L	M	L	L	S	M	S	S
CO2	M	S	S	L	M	L	M	S	M	S
CO3	S	M	S	M	L	M	S	M	S	M
CO4	M	S	M	L	L	M	M	L	S	S
CO5	S	M	L	M	L	M	S	M	S	S

S-Strong; M-Medium; L-Low

UNIT I: (14)

Auditing: Origin – Meaning - Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

UNIT II: (14)

Internal Control and Check: Internal Control – Internal Check and Internal Audi t –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

UNIT III: (15)

Verification and Valuation of Assets and Liabilities: Verification and Valuation of Assets-Verification and Valuation of Liabilities – Auditor's position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

UNIT IV: (15)

Audit of Joint Stock Companies: Introduction – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Type.

Investigation: Meaning - Objectives of Investigation - Audit of Computerized Accounts - Electronic Auditing - Investigation under the provisions of Companies Act.

- 1. R.G.Saxena (2020). Principles and Practice of Auditing, Himalaya Publishing House
- 2. B.N. Tandon (2015), Handbook on Practical Auditing, S. Chand Company Ltd., New Delhi
- 3. O.P. Agarwal (2014) Auditing, Himalaya Publishing House, New Delhi
- 4. https://www.coursera.org/learn/auditing-part1-conceptual-foundations
- 5. https://www.coursera.org/learn/corporate-governance-mitos-realidades

23CIU702 RESEARCH METHODOLOGY

Semester – VII

6 H – 4 C

Instruction Hours / week: L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To understand the basic concept of research and its methodologies.
- 2. To identify the research problem and design the blue print to capture data.
- 3. To select and define appropriate research problem and its parameters.
- 4. To organize and conduct research in a more appropriate manner.
- 5. To design a report to communicate the findings and suggestion to make business decision.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Introduce the concept at the heart of every research project -the research problem- and to discuss what a researchable problem is.	Understand
CO2	Identify the research problem and design the blue print to capture data and analyse the same.	Analyse
CO3	Select and define appropriate research problem and its parameters.	Apply
CO4	Organize and conduct research in a more appropriate manner.	Create
CO5	Design a report to communicate the findings and suggestion to make business decision	Create

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	L	M	L	L	S	M	S	S
CO2	M	S	S	L	M	L	M	S	M	S
CO3	S	M	S	M	L	M	S	M	S	M
CO4	S	S	M	L	L	L	M	M	S	S
CO5	M	S	S	M	M	L	S	S	M	S

S-Strong; M-Medium; L-Low

UNIT I: (16)

Research: Meaning – Objectives – Types of Research – Significance of Research – Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.

UNIT II: (17)

Sampling: Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error.

UNIT III: (17)

Sources of Data: Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation

UNIT IV: (17)

Analysis of Data: Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis
 Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II
 error – Chisquare test – t test – F test – ANOVA – Scaling Techniques.

UNIT V: (17)

Interpretation and Report Writing: Interpretation — Meaning — Technique of Interpretation, Precautions — Report Writing- Steps in Writing Report — Types of Reports — Technical and Popular Report — Oral Presentation — Precaution for Writing Research Reports.

Note: The question paper shall cover 80% theory and 20% problem.

- 1. Dr.R.Velmurugan and Dr.M.Suryakumar (2019), Text Book on Research Methodology, Karpagam Publication, Coimbaotre
- 2. C.R. Kothari, Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
- 3. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
- 4. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
- 5. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.
- 6. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.
- 7. https://swayam.gov.in/nd2_cec20_hs17/preview
- 8. https://swayam.gov.in/nd2_arp19_ap72/preview

Instruction Hours / week: L: 4 T: 4 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To compute descriptive statistics
- 2. To calculate parametric and non-parametric tests
- 3. To carryout reliability and normality tests
- 4. To comprehend the application of Bivariate and multivariate analysis
- 5. To compute bivariate and multivariate analysis

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Compute descriptive statistics	Understand
CO2	Calculate parametric and non-parametric tests	Apply
CO3	Carry out reliability and normality tests	Apply
CO4	Comprehend the application of Bivariate and multivariate analysis	Create
CO5	Compute bivariate and multivariate analysis	Analyse

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	M	L	S	M	S	M
CO2	S	S	S	L	L	M	L	M	S	S
CO3	M	M	S	L	S	M	S	M	L	S
CO4	M	S	S	L	L	M	L	M	S	S
CO5	S	M	S	L	S	M	S	M	S	S

S-Strong; M-Medium; L-Low

EXERCISES

1. Simple Frequency	(3)
2. Descriptive Statistics	(3)
3. Test of Reliability	(3)
4. Test of Normality	(3)
5. Independent 't'Test	(3)
6. Analysis of Variance (ANOVA)	(3)
7. Paired 't' Test	(3)
8. Chi-square	(3)
9. Mann Whitney U Test	(3)
10. Kruskal Wallis H Test	(3)
11. Wilcoxon Test	(3)
12. Correlation	(3)
13. Regression	(4)
14. Factor Analysis	(4)
15. Garrett Ranking	(4)

- 1. Darren George, Paul Mallery (2016), IBM SPSS Statistics 23 Step by Step, Routledge, New Delhi.
- 2. Asthana and Braj Bhushan (2017), Statistics for Social Sciences (With SPSSApplications), Prentice Hall of India, New Delhi
- 3. Keith Mccormick, Jesus Salcedo, Aaron Poh, SPSS Statistics for Dummies, 3rdEdition, Wiley, New Delhi.
- 4. Keith McCormick, Jesus Salcedo, Jon Peck, Andrew Wheeler, Jason Verlen (2017), SPSS Statistics for Data Analysis and Visualization, Wiley, New Delhi.
- 5. Brian C. Cronk (2016), How to Use SPSS®: A Step-By-Step Guide to Analysis andInterpretation, 9th Edition, Routledge, New Delhi.

23CIU704

HUMAN RESOURCE MANAGEMENT

Semester – VII

8H - 4C

Instruction Hours / week: L: 4 T: 4 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To acquire knowledge in the basic concepts like human resource management, HR audit and HR analytics.
- 2. To familiarize the concept of HR planning, Selection, Recruitment, job analysis and its interrelations.
- 3. To recognize the concepts and practical implications of performance management, Training methods and career planning.
- 4. To apply the policies and practice of compensation and reward management in the industry.
- 5. To assess the labour relations and employee security and manage dismissals and separation.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Acquire knowledge in the basic concepts like human	Understand
	resource management, HR audit and HR analytics.	
CO2	Familiarize the concept of HR planning, Selection,	Analyze
	Recruitment, job analysis and its interrelations.	
CO3	Recognize the concepts and practical implications of	Apply
	performance management, Training methods and career	
	planning.	
CO4	Apply the policies and practice of compensation and	Apply
	reward management in the industry.	
CO5	Assess the labour relations and employee security and	Analyse
	manage dismissals and separation.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	M	M	M	S	S
CO2	S	M	L	M	L	L	S	S	M	M
CO3	M	S	M	L	M	M	S	S	S	S
CO4	S	M	L	M	L	L	S	S	M	M
CO5	S	S	M	L	M	M	M	M	S	M

S-Strong; M-Medium; L-Low

UNIT I: (16)

HRM and Latest Trends in HR - Introduction: Human resource management - introduction to Human Resource Management— Functions and importance of HRM — Globalization and challenges to HR manager—Diversity management — Strategic Human resource management — HR audit accounting - HR analytics.

HRP, Selection, Recruitment and Job Analysis - Human Resource Planning and Staffing - Human resource planning and forecasting – Job Analysis –Recruitment – Employee testing and selection – Interviewing for selection – Employee Socialization – Employee termination and Exit interviews. Job analysis and Design – Process of Job Analysis - Job description, Job specification, Job rotation, Job enrichment- Job enlargement – Job enhancement - Recruitment and selection: Sources of recruitment, Recruitment process – Process of selection - Induction and Placement.

Training, Performance Management and Career Development - Training Need assessment - Designing Training Programs - Methods and Techniques of Training and Development - training evaluation - Management development programs - Talent Management - techniques of performance appraisal - Orientation - Socialization - Process of socialization - Strategies. Training - Training process - Performance appraisal - Process - Traditional and Modern Methods - 360° - 720° feedback - Ethics of performance appraisal - challenges to performance appraisal - career and development planning - mentoring - coaching - succession planning

UNIT IV: (17)

Compensation and Managing Quality - Establishing Pay plans: Basics of compensation - factors determining pay rate - Current trends in compensation - Job evaluation - pricing managerial and professional jobs - Computerized job evaluation. Pay for performance and Financial incentives: Money and motivation - incentives for operations employees and executives - Organization wide incentive plans - Practices in Indian organizations. Benefits and services: Statutory benefits - non-statutory (voluntary) benefits - Insurance benefits - retirement benefits and other welfare measures to build employee commitment.

Labour Relations and Employee Security - Industrial relation and collective bargaining: Trade unions - Collective bargaining - future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation. Labour Welfare: Importance & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function.

- 1. Dessler, G. and Bijju Varkkey (2017). Human Resource Management,15th edition, Pearson Education, New Delhi.
- 2. Aswathappa, K. (2017). Human Resource Management, 68h edition, McGraw Hill Education, New Delhi.
- 3. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management,11th edition, Wiley, New Delhi.
- 4. George W Bohlander and Scott., Snell., (2016). Principles of Human Resource Management, 16th edition, Cengage India, New Delhi.
- 5. Scott Snell, George Bohlander , Veena Vohra (2013), Human Resources Management: A South Asian .

23CIU705 MANAGERIAL ECONOMICS Semester – VII

6H - 4C

Instruction Hours / week: L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To gain knowledge on concept of demand and supply
- 2. To understand the concept of production, cost and revenue function
- 3. To know the pricing policies adopted in various market structures
- 4. To estimate impact of inflation on business cycle and personal disposable income
- 5. To assess impact of monetary and fiscal policy on economic development

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Gain knowledge on concept of demand and supply	Apply
CO2	Understand the concept of production, cost and revenue function	Undersand
CO3	Know the pricing policies adopted in various market structures	Analyse
CO4	Estimate impact of inflation on business cycle and personal disposable income	Apply
CO5	Assess impact of monetary and fiscal policy on economic development	Analyse

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	L	M	S	M	M
CO2	M	S	S	M	L	L	S	M	S	S
CO3	S	M	S	M	L	L	S	M	S	S
CO4	S	M	M	M	L	L	S	M	S	M
CO5	M	S	M	L	M	M	M	S	M	L

S-Strong; M-Medium; L-Low

Managerial Economics: Law of Demand and Supply - Introduction — Meaning - Nature and Scope of Managerial Economics - Significance in Decision Making. Consumer's Behavior and Demand: Meaning of Consumer's Equilibrium — Utility approach — Law of Equilibrium — Marginal utility—Consumers Surplus—Concept of Demand—Types of Demand—Determinants —Law of Demand — Exceptions to Law of Demand — Change in Demand — Elasticity of Demand — Types — Measurement of Price elasticity of demand. Concept of Supply — Determinants of Supply — Law of Supply — Change in Supply — Elasticity of Supply —Types.

UNIT II:
$$(15)$$

Production, Cost and Revenue Function: Producer's Behaviour and Supply - Basic concepts in production – Firm – Fixed and Variable Factors – Short and Long run – Total**Product** – Marginal Product – Average Product – Production Function – Law of Returns – Law of Returns to Scale – Economies and Diseconomies of Scale – Producer's Equilibrium.

Cost and Revenue Function: Cost of Production – Opportunity cost – Fixed and Variable Costs—Total Cost Curves – Average Cost Curves – Marginal Cost – Long run and Short run Cost Curves – Total Revenue – Average Revenue – Marginal Revenue – Break Even Point Analysis.

Market Competition and Price Structures: Forms of Market – Basis of Classification–Perfect - Competition – Features – Short Run and Long Run Equilibrium – Price Determination – Monopoly Market – Features – Short Run and Long Run Equilibrium – Predatory pricing - Price Discrimination – Degrees of Price Discrimination- Pricing objectives and Pricing Methods. Oligopoly Market Competition–Features – Price Leadership–Price Rigidity–Cartel– Collusive and

Non-Collusive oligopoly – Oligopsony – Features – Monopolistic Competition – Features–Product Differentiation–Selling Cost–Short Run and LongRun Equilibrium–Monopsony- Duopoly Market – Features.

Macro-Economic Indicators: Production Method – Income Method – Expenditure Method Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation, Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation-Difference between Normal Residents and Non-Residents – Domestic territory – Gross and Net Concepts of Income and Product – Market price and Factor Cost – Factor Payments and Transfer Payments–National Income Aggregates–Private Income – Personal Income – Personal Disposable Income – National Disposable Income – Measurement of National Income.

Monetary Policy and Fiscal Policy: Objectives of Monetary Policy – Types of Monetary Policy – Instruments of Monetary Policy – Objectives of Fiscal Policy – Types of Fiscal Policy – Instruments of Fiscal Policy – Budget Preparation – Financial Stimulus.Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

- 1. Varshney and Maheshwari, Managerial Economics, Sultan Chand and Sons, New Delhi.
- 2. Mehta, P, Business Economics, Sultan Chand and Sons, New Delhi.
- 3. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition, McGraw Hill Education, New Delhi.
- 4. Christopher R.Thomas and S.Charles Maurice (2017), Managerial Economics: foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi
- Paul Samuelson, William D. Nordhaus (2017), Micro Economics, 19th edition, McGraw Hill Education, New Delhi
- 6. William F. Samuelson (Author), Stephen G. Marks (2013), Managerial Economics, 6th edition, Wiley, New Delhi
- 7. https://swayam.gov.in/nd1_noc20_mg67/preview
- 8. https://swayam.gov.in/nd2_imb20_mg38/preview

FINANCIAL SERVICES

Semester - VIII

6H - 4C

Instruction Hours / week: L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

23CIU801

To make the students

- 1. To acquire knowledge Indian Financial Sector and new financial products andservices.
- 2. To gain knowledge of services of Merchant Banking
- 3. To understand the concepts hire purchase and leasing and legal aspects of leasing
- 4. To learn the concepts on mutual funds, discount and derivatives
- 5. To understand the importance of credit rating

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Acquire knowledge Indian Financial Sector	Apply
CO2	Gain knowledge of Merchant Banking	Analyse
CO3	Understand the concepts hire purchase and leasing	Understand
CO4	Learn the concepts on mutual funds, discount and derivatives	Analyse
CO5	Understand the importance of credit rating	Understand

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	L	M	M	M	M	S	S
CO2	S	M	L	M	L	L	S	S	M	M
CO3	M	S	M	L	M	M	S	S	S	S
CO4	S	M	L	M	L	L	S	S	M	M
CO5	S	S	M	L	M	M	M	M	S	S

UNIT I: (12)

Financial Services - Meaning, Scope and Innovations - Meaning of Financial Services - Features of Financial Services - Importance of Financial Services - Classification of Financial Service Industry - Scope of Financial Services - Causes for Financial Innovation - Financial Services and Promotion of Industries - New Financial Products and Services - Innovative Financial Instruments - Classification of Equity Shares - Challenges Facing the Financial Service Sector.

UNIT II:
$$(12)$$

Merchant Banking - Introduction – Definition – Origin – Merchant Banking in India– Merchant Banks and Commercial Banks – Services of Merchant Banks – Merchant Bankers as Lead Managers – Qualities Required for Merchant Bankers – Guidelines for Merchant Bankers – Merchant Bankers' Commission – Merchant Bankers in the Market-making Process – Progress of Merchant Banking in India – Problems of Merchant Bankers.

Hire Purchase and Leasing - Features of Hire Purchase Agreement - Legal Position -Hire Purchase and Credit Sale - Hire Purchase and Installment Sale - Hire Purchase and Leasing - Origin and Development - Leasing - Concept of Leasing - Steps Involved in Leasing Transaction - Types of Lease - Advantages of Lease - Disadvantages of Leasing - Legal Aspects of Leasing - Problems of Leasing.

UNIT IV:
$$(12)$$

Mutual Funds: Introduction – Scope of Mutual Fund – Definition –Types of Funds– Importance of Mutual Funds – Selection of a Fund –Reasons for Slow Growth. Discounting, Factoring and Forfaiting: Introduction – Discounting – Factoring – Meaning – Definition – Modus Operandi – Terms and Conditions – Functions – Types of Factoring – Factoring vs. Discounting – Cost of Factoring – Costing and Pricing Technique – Benefits – Factoring in India – International Factoring – Factoring in Other Countries – Accounting Treatment in the Books of Factor and Firm – Edifactoring – Forfaiting – Working of Forfaiting – Benefits of Forfaiting – Forfaiting in India. Derivatives: Kinds of Financial Derivatives – Features of Forward Contracts – Financial Forwards – Futures – Types of Futures – Forwards vs. Futures Contract – Advantages – Options – Types of Options – Features of Option Contract – Benefits – Swaps – Types of Credit Default Swap – Advantages – Importance of Derivatives.

UNIT V: (12)

Credit Rating: Meaning of Credit Rating – Functions of Credit Ratings – Origin – Credit Rating in India – Benefits of Credit Rating – Benefits to Rated Companies – Credit Rating Agencies in India – SEBI Guidelines.

- 1. E.Gordon and K.Natarajan (2016), Financial Markets and Institutions, Himalaya Publishing House, New Delhi.
- 2. M.Y.Khan (2019), Financial Services, Mc Graw Hill, Bengaluru
- 3. Sandeep Goel (2018), Financial Markets Institutions and Services, PHI Learning Private Limited, New Delhi.
- 4. https://www.coursera.org/learn/intro-blockchain-financial-services

23CIU802

INVESTMENT MANAGEMENT

Semester – VIII

6H - 4C

Instruction Hours / week: L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To learn various forms of investment avenues
- 2. To compute risk and return and valuation of securities
- 3. To understand the fundamental and technical analysis
- 4. To evaluate their portfolios
- 5. To aware on investor protection measures of SEBI

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Ascertain various forms of investment avenues	Understand
CO2	Compute risk and return and valuation of securities	Analyze
CO3	Understand the fundamental and technical analysis	Apply
CO4	Evaluate their portfolios	Analyse
CO5	Gain knowledge investor protection measures of SEBI	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	L	M	S	M	S
CO2	M	S	S	M	L	M	M	S	S	M
CO3	S	M	S	M	S	S	M	S	M	S
CO4	S	M	S	M	L	L	S	M	S	M
CO5	S	S	M	M	M	L	M	S	M	S

UNIT I: (12)

Investment and Investment Avenues - Nature - Meaning and Scope of Investment - Importance of Investment - Factors Influencing Investment - Investment Media - Features of an Investment Programme - Investment Process - Alternative Forms of Investment- Mutual Funds.

Risk and Return and Valuation of Securities - Concept of total risk, factors contributing to total risk: default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk,. Risk & risk aversion. Capital allocation between risky & risk free assets-Utility analysis. Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

Fundamental Analysis, Technical Analysis and Market Efficiency - EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis. Technical Analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages. Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH

UNIT IV:
$$(12)$$

Portfolio Management and portfolio Theory - Portfolio Management – Portfolio creating process - Portfolio Analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio. Portfolio Theory: Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of each theory Performance Evaluation using Sharpe's Treynor's and Jensen's measures. Meaning – needs – Sharpe's performance measures – Treynor's Performance Index – Jensen's Performance Index – their significance and limitations – Portfolio revision (Problems)

UNIT V:
$$(12)$$

Investor Protection: Role of SEBI and Stock Exchanges in Investor Protection - Investor Grievances and their Redressal System, Insider Trading, Investors' Awareness and Activism.

Note: Distribution of marks - 80% theory and 20% problems

- 1. Prasanna Chandra, (2017), Investment Analysis and PortfolioManagement,5th Edition, McGraw Hill
- 2. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd Edition, PHI, New Delhi.
- 3. Dhanesh Kumar Khatri (2010), Investment Management and Security Analysis Text and Cases, 2nd Edition, Laxmi Publications, New Delhi.
- 4. M. Ranganatham, R. Madhumathi (2011), Security Analysis and Portfolio Management, 2nd Edition, Pearson Education.
- 5. ZviBodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th Edition, McGraw-Hill.
- 6. https://www.coursera.org/specializations/investment-management

BUSINESS ENVIRONMENT

23CIU803

Semester – VIII

6H - 4C

Instruction Hours / week: L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To understand fundamental concepts of business environment and techniques of environmental scanning
- 2. To gain knowledge on mode of privatization and globalization of business
- 3. To able to carry out industry analysis
- 4. To understand concept of corporate governance and corporate social responsibility
- 5. To learn impact of political, social and cultural environment on business

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand fundamental concepts of business environment and techniques of environmental scanning	Understand
CO2	Gain knowledge on mode of privatization and globalization of business	Analyze
CO3	Able to carry out industry analysis	Apply
CO4	Understand concept of corporate governance and corporate social responsibility	Understand
CO5	Learn impact of political, social and cultural environment on business	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	M	S	S	S	M
CO2	M	S	L	L	M	M	M	S	S	S
CO3	S	M	M	M	L	L	M	S	M	S
CO4	M	S	M	L	M	L	S	M	S	M
CO5	S	M	L	M	L	L	M	S	M	S

S-Strong; M-Medium; L-Low

Business and Its Environment - Concept of Business Environment - Characteristics of Business - Environment - Significance - Environmental Scanning - Process - Techniques of Environmental Scanning - Practices of Environmental Scanning

Economic Environment - Economic Systems - Nature, Growth and Role of Public Sector - Privatization - Nature and Objectives - Privatisation Routes - Disinvestment - Globalization - Nature and Rationale - Multinational Corporations - India & WTO - Fiscal and Monetary Policy - Foreign Direct Investment - Mergers and Acquisitions - Business Process Outsourcing - Competition Policy - Foreign Institutional Investors.

Industry Analysis - Industry Analysis - Economic Reforms and Competitive Environment-Business Environment and Current Issues - Airlines Industry, Mobile Services, Software Industry, Steel Industry, Cement Industry, Passenger Cars, Two-wheelers, Pharmaceutical Industry, Organised Retailing, Express Services Industry.

UNIT IV:
$$(12)$$

Political, Social and Cultural Environment - Political Institutions - Legislature, Executive, Judiciary and Judicial Activism - Culture and Business Ethics - Social Responsibility of Business - Nature, Models and Strategies - Corporate Governance & Corporate Social Responsibility -

Social Audit - Ecology and Business - Nature of Physical Environment - Impact on Business - Geo Political Environment.

UNIT V: (12)

Technological Environment - Features and Impact on Technology - Technology and Society Restraints on Technological Growth - Status of Technology in India - Technology Policy - Technology Transfer.

- 1. Francis Cherunilam (2019), Business Environment Text & Cases, 28th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
- 2. K. Aswathappa (2019), Essentials of Business Environment, 15th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
- 3. Dr. V. C. Sinha, Dr Ritika Sinha (2020), Business Environment, SBPD Publishing House, Uttar Pradesh
- 4. https://www.coursera.org/learn/global-business-environment

23CIU804

INTERNATIONAL BUSINESS

Semester - VIII

6H - 4C

Instruction Hours / week: L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To recall the concept of growth of International Trade
- 2. To examine the various modes of foreign investment
- 3. To demonstrate the instruments dealt on foreign exchange
- 4. To determine the various risks associated with international trade
- 5. To explain the concepts of balance of payment and trade

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	BT Level
CO1	Rephrase the concept of growth of International Trade	Understand
CO2	Appraise the various modes of foreign investment	Analyze
CO3	Elaborate the instruments dealt on foreign exchange	Apply
CO4	Interpret the various risks associated with international trade	Analyse
CO5	List the concepts of balance of payment and trade	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	L	M	S	S	M	M
CO2	M	S	L	L	M	M	M	M	S	S
CO3	S	M	M	M	L	L	M	S	M	S
CO4	M	S	M	L	M	L	S	M	S	M
CO5	S	M	L	M	L	L	M	S	M	S

UNIT I: (12)

Growth of International Trade – Globalisation and its consequences. Multinational Companies –merits and demerits. International Financial System. International monetary system- the Gold Standard, the Bretton Woods system of exchange rates, current exchange rate regimes. International Monetary Fund, its resources and lending facilities.

Foreign Direct Investment – Meaning and Definition. Strategies for Foreign Direct Investment – Modes of Investment – Joint ventures - Mergers and acquisitions. Benefits and costs of Foreign Direct Investment from host country and home country perspective.

Foreign Exchange – Meaning - Foreign Exchange dealings and transactions – Spot market and Forward Market. Factors influencing Foreign Exchange Rates. Foreign Exchange Market – Features and Trading Characteristics, Market Participants. Participants of Foreign Exchange Markets. Types of Transaction and Financial instruments of Foreign Exchange market.

UNIT IV:
$$(12)$$

Foreign Exchange Risk and Transaction risk. Types of Foreign Exchange exposure and risk: Transaction exposure – Operating exposure - Translation exposure - Management of Transaction Risk – hedging - Currency diversification - Risk Sharing – Invoicing - Netting and offsetting. Management of Operating Risk. Management of Translation exposure

UNIT V:
$$(12)$$

Balance of Payment and Balance of Trade: Meaning - Differences between Balance of Payment and Balance of Trade. The Current Account - the Capital Account - Deficit and Surplus - Significance of Balance of Payment statement.

- 1. Kevin S (2016), Fundamentals of International Financial Management, PHI Learning Private Ltd., Delhi.
- 2. Aswathappa K (2010), International Business, Tata McGraw-Hill Education, New Delhi.

- 3. Justin Paul(2010), International Business, Prentice Hall India Learning Private Limited, New Delhi.
- 4. K. Aswathappa (2017), International Business, 6th edition, McGraw Hill, New Delhi.
- 5. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
- 6. Charles W. L. Hill, G. Tomas M. Hult, Rohit Mehtani(2018), International Business: Competing in the Global Marketplace, McGraw Hill, New Delhi.
- 7. Gupta C.B.(2014), International Business, S.Chand, New Delhi.
- 8. Varma Sumati (2020), Fundamentals of International Business, 4th edition, Pearson Education, New Delhi.
- 9. https://swayam.gov.in/nd1_noc20_mg54/preview

23CIU805

DIGITAL MARKETING

Semester - VIII

6H - 4C

Instruction Hours / week: L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To Understand the Concept of Digital marketing and digital marketing tools.
- 2. To learn tools and utilize the tools of digital marketing
- 3. To understand the linkage of digital marketing and analytics
- 4. To understand the Online Marketing Tools
- 5. To learn the Online Reputation Management

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of Digital marketing and digital marketing tools.	Analyse
CO2	Learn tools and utilize the tools of digital marketing	Apply
CO3	Understand the linkage of digital marketing and analytics	Understand
CO4	Exhibit the concept of Online Reputation Management	Apply
CO5	Understand the Online Marketing Tools	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	L	M	M	S	S
CO2	M	S	S	L	M	L	M	L	S	M
CO3	S	S	S	M	S	L	S	M	M	S
CO4	S	M	S	L	M	L	M	L	S	M
CO5	S	S	S	M	S	L	S	M	M	S

Unit I: (12)

Introduction of the digital marketing: Digital vs. Real Marketing - Digital Marketing Channel, Creating initial digital marketing plan - Content management - SWOT analysis - Target group analysis. What is Digital Marketing? Benefits of Digital Marketing. Digital marketing platforms and strategies. Comparing digital with traditional marketing. Issues arise when Digital Marketing goes wrong. Role of Digital Marketing in developing brands, drive sales, encourage product and service development and innovation, aid recruitment and training.

Website: What is website? What is domain name? Types of domains. Register a domain name. Webhosting concepts. Types of websites – HTML, CSS and Java Script. Popular CMS. Website designing with WordPress: What is WordPress? Benefits of using WP. Admin interface basics. Theme settings and customization. Content management in WP. Categories, tags and posts. Pages and subpages. Custom content types. Adding a menu to the website. Plugins and widgets. Using Plugins in site. Adding widgets to the website. Best plugins in WP.

Online Marketing Tools: Creating a Facebook page -Visual identity of a Facebook page - Types of publications Facebook Ads -Creating Facebook Ads - Ads VisibilityBusiness opportunities and Instagram options - Optimization of Instagram profiles - Integrating Instagram with a Web Site and other social networks - Keeping up with posts Business tools on LinkedIn - Creating campaigns on LinkedIn - Analyzing visitation on LinkedIn Creating business accounts on YouTube - YouTube Advertising - YouTube Analytics

E-mail marketing: E-mail marketing plan - E-mail marketing campaign analysis - Keeping up with conversions Digital Marketing Budgeting - resource planning - cost estimating - cost budgeting - cost control Google AdWords- creating accounts - Google AdWords- types
Introduction to Search Engine Optimization: How the search engine works? SEO Optimization - Writing the SEO content

Mobile marketing: Growth in mobile industry. Benefits of mobile marketing and its goals. Creating a mobile website. App creation strategy.

Video marketing: Importance of video marketing. Create a video campaign. Location targeting and bidding strategies. Measuring the results of campaign. Best practices of video ads.

Unit IV: (12)

Online Reputation Management: What is ORM and why we need ORM? Examples of ORM. Areas to analyze in ORM. Generate aORM report. Things to do in ORM – Monitor search results, complaint sites, reviews, sites and blogs, and social media.

Unit
$$V$$
: (12)

Merging digital marketing and data analytics: Analytics and its importance for business. Key performance metrics in analytics. Audience reports. Traffic reports. Behavior reports. Conversion tracking.

- 1. Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited.
- 2. Puneet Singh Bhatia(2017), Fundamentals of Digital Marketing, Pearson Education, New Delhi.
- 3. Abhishek Das(2018), Applications of Digital Marketing for Success in Business, 1st edition, BPB Publications, New Delhi
- 4. Dishek J. J. Mankad(2018), Understanding digital marketing, BPB Publications
- 5. Vandana Ahuja (2015), Digital Marketing, Oxford University Press, New Delhi.
- 6. Sarah McHarry(2013), Wordpress To Go, Createspace Independent Pub
- 7. Karol Krol(2017), WordPress Complete Sixth Edition, Packt Publishing Limited.

23CIU801

FINANCIAL SERVICES

Semester – VIII

4C

6H

Instruction Hours / week: L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To acquire knowledge Indian Financial Sector and new financial products andservices.
- 2. To gain knowledge of services of Merchant Banking
- 3. To understand the concepts hire purchase and leasing and legal aspects of leasing
- 4. To learn the concepts on mutual funds, discount and derivatives
- 5. To understand the importance of credit rating.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Acquire knowledge Indian Financial Sector	Apply
CO2	Gain knowledge of Merchant Banking	Analyse
CO3	Understand the concepts hire purchase and leasing	Understand
CO4	Learn the concepts on mutual funds, discount and derivatives	Analyse
CO5	Understand the importance of credit rating	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	L	M	M	M	M	S	S
CO2	S	M	L	M	L	L	S	S	M	M
CO3	M	S	M	L	M	M	S	S	S	S
CO4	S	M	L	M	L	L	S	S	M	M
CO5	S	S	M	L	M	M	M	M	S	S

UNIT I: (12)

Financial Services - Meaning, Scope and Innovations - Meaning of Financial Services - Features of Financial Services - Importance of Financial Services - Classification of Financial Service Industry - Scope of Financial Services - Causes for Financial Innovation - Financial Services and Promotion of Industries - New Financial Products and Services - Innovative Financial Instruments - Classification of Equity Shares - Challenges Facing the Financial Service Sector.

Merchant Banking - Introduction - Definition - Origin - Merchant Banking in India- Merchant Banks and Commercial Banks - Services of Merchant Banks - Merchant Bankers as Lead Managers - Qualities Required for Merchant Bankers - Guidelines for Merchant Bankers - Merchant Bankers' Commission - Merchant Bankers in the Market-making Process - Progress of Merchant Banking in India - Problems of Merchant Bankers.

Hire Purchase and Leasing - Features of Hire Purchase Agreement - Legal Position -Hire Purchase and Credit Sale - Hire Purchase and Installment Sale - Hire Purchase and Leasing - Origin and Development - Leasing - Concept of Leasing - Steps Involved in Leasing Transaction - Types of Lease - Advantages of Lease - Disadvantages of Leasing - Legal Aspects of Leasing - Problems of Leasing.

UNIT IV:
$$(12)$$

Mutual Funds: Introduction – Scope of Mutual Fund – Definition –Types of Funds– Importance of Mutual Funds – Selection of a Fund –Reasons for Slow Growth. Discounting, Factoring and Forfaiting: Introduction – Discounting – Factoring – Meaning – Definition – Modus Operandi – Terms and Conditions – Functions – Types of Factoring – Factoring vs. Discounting – Cost of Factoring – Costing and Pricing Technique – Benefits – Factoring in India – International Factoring – Factoring in Other Countries – Accounting Treatment in the Books of Factor and Firm – Edifactoring – Forfaiting – Working of Forfaiting – Benefits of Forfaiting – Forfaiting in India. Derivatives: Kinds of Financial Derivatives – Features of Forward Contracts – Financial Forwards – Futures – Types of Futures – Forwards vs. Futures Contract – Advantages – Options – Types of Options – Features of Option Contract – Benefits – Swaps – Types of Credit Default Swap – Advantages – Importance of Derivatives.

UNIT V: (12)

Credit Rating: Meaning of Credit Rating – Functions of Credit Ratings – Origin – Credit Rating in India – Benefits of Credit Rating – Benefits to Rated Companies – Credit Rating Agencies in India – SEBI Guidelines.

- 1. E.Gordon and K.Natarajan (2016), Financial Markets and Institutions, Himalaya Publishing House, New Delhi.
- 2. M.Y.Khan (2019), Financial Services, Mc Graw Hill, Bengaluru
- 3. Sandeep Goel (2018), Financial Markets Institutions and Services, PHI Learning Private Limited, New Delhi.
- 4. https://www.coursera.org/learn/intro-blockchain-financial-services

23CIU802 INVESTMENT MANAGEMENT

Semester – VIII

6H - 4C

Instruction Hours / week: L: 6 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To learn various forms of investment avenues
- 2. To compute risk and return and valuation of securities
- 3. To understand the fundamental and technical analysis
- 4. To evaluate their portfolios
- 5. To aware on investor protection measures of SEBI

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Ascertain various forms of investment avenues	Understand
CO2	Compute risk and return and valuation of securities	Analyze
CO3	Understand the fundamental and technical analysis	Apply
CO4	Evaluate their portfolios	Analyse
CO5	Gain knowledge investor protection measures of SEBI	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	L	M	S	M	S
CO2	M	S	S	M	L	M	M	S	S	M
CO3	S	M	S	M	S	S	M	S	M	S
CO4	S	M	S	M	L	L	S	M	S	M
CO5	S	S	M	M	M	L	M	S	M	S

UNIT I: (12)

Investment and Investment Avenues - Nature - Meaning and Scope of Investment - Importance of Investment - Factors Influencing Investment - Investment Media - Features of an Investment Programme - Investment Process - Alternative Forms of Investment- Mutual Funds.

UNIT II:
$$(12)$$

Risk and Return and Valuation of Securities - Concept of total risk, factors contributing to total risk: default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk,. Risk & risk aversion. Capital allocation between risky & risk free assets-Utility analysis. Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

Fundamental Analysis, Technical Analysis and Market Efficiency - EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis. Technical Analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages. Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH

UNIT IV:
$$(12)$$

Portfolio Management and portfolio Theory - Portfolio Management – Portfolio creating process - Portfolio Analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio. Portfolio Theory: Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of each theory Performance Evaluation using Sharpe's Treynor's and Jensen's measures. Meaning – needs – Sharpe's performance measures – Treynor's Performance Index – Jensen's Performance Index – their significance and limitations – Portfolio revision (Problems)

UNIT V:
$$(12)$$

Investor Protection: Role of SEBI and Stock Exchanges in Investor Protection - Investor Grievances and their Redressal System, Insider Trading, Investors' Awareness and Activism.

Note: Distribution of marks - 80% theory and 20% problems

- 1. Prasanna Chandra, (2017), Investment Analysis and PortfolioManagement,5th Edition, McGraw Hill
- 2. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd Edition, PHI, New Delhi.
- 3. Dhanesh Kumar Khatri (2010), Investment Management and Security Analysis Text and Cases, 2nd Edition, Laxmi Publications, New Delhi.
- 4. M. Ranganatham, R. Madhumathi (2011), Security Analysis and Portfolio Management, 2nd Edition, Pearson Education.
- 5. ZviBodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th Edition, McGraw-Hill.
- 6. https://www.coursera.org/specializations/investment-management

23CIU891 RESEARCH PROJECT Semester – VIII 18H – 12C

Instruction Hours / week: L: 18 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
- 2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
- 3. To analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
- 4. To apply the theoretical and practical learning of doing research into lifelong practice.
- 5. To Communicate in oral and written form and prepare report

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.	Analyse
CO2	Understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.	Understand
CO3	Analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.	Analyse
CO4	Apply the theoretical and practical learning of doing research into lifelong practice.	Apply
CO5	Communicate in oral and written form and prepare report	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	M	S	S	S	L
CO2	S	S	M	L	M	S	M	S	M	L
CO3	M	M	L	M	L	M	S	S	S	S
CO4	S	M	L	M	M	M	S	S	S	M
CO5	M	S	M	L	M	M	S	S	S	S

S-Strong; M-Medium; L-Low

The students should select a problem in Accounting, Finance, Marketing or any other arears related to commerce.

Report should contain

- Introduction
 - o Introduction about the industry
 - o Introduction about the Company
 - o Review of literature Minimum 10 papers from referred journal
 - Need for the Study
 - o Objectives
- Research Methodology
 - o Research Design
 - o Sampling Design
 - o Sources of Data Collection
 - o Tools used for analysis
 - o Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)