

B.Com (Computer Application)

Course Structure and Syllabus

(For the candidates admitted from the academic year 2024-2025 onwards)

CHOICE BASED CREDIT SYSTEM- LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS-LOCF)



THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS)

(Nationally Re-Accredited by NAAC with B⁺⁺)

(Affiliated to Bharathidasan University, Tiruchirappalli)

ELAMBALUR, PERAMBALUR – 621 220



Vision

- ❖ The department is committed to educate and train innovate and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

Mission

- ❖ To secure and deliver knowledge through teaching, research and extension activities
- ❖ To seek continuous improvement in the quality of education to remain globally competitive
- ❖ To consolidate, strengthen and update the existing programmes.
- ❖ To expand and diversify to cover the frontier areas by introducing newly certain innovative academic programmes.
- ❖ To foster research in regional studies that too of interdisciplinary nature
- ❖ To keep regular interaction with business and industry with the help of establishment of chairs and entering into MOUs.
- ❖ To undertake extension and consultancy activities
- ❖ To improve soft skills to bring about balanced personality development of the learners

Programme Outcomes (POs)

Upon completion of the programme, the undergraduate will be able to

1. Acquire knowledge, understand concepts and apply new ideas which enable them to be employable or self employed
2. Demonstrate motivation in advancing to higher learning programmes
3. Engage in socially responsible behavior and have value added education
4. Have exposure to technical proficiency, analytical capability, soft skills and life skills development
5. Develop broad understanding in the basic concepts of Commerce.

Program Specific Outcomes (PSOs)

Upon completion of the B. Com (CA) Degree programme, the graduate will be able to

1. Acquire and develop critical, analytical and Accounting Skills.
2. Know and Understand the Entrepreneurial and Leadership skills.
3. Have a basic knowledge and Working Knowledge on different aspects of Internet.
4. Provide knowledge on the Use and application of Computer in Accounting.
5. Gain knowledge of Electronic-Commerce in the area of business and financing decisions.

Thanthai Hans Roever College (Autonomous), Elambalur, Perambalur - 621 220

B.Com (Computer Application)

CHOICE BASED CREDIT SYSTEM–LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS- LOCF)

(For the candidates admitted from the academic year 2024 - 2025 onwards)

Semester	Part	Course Code	Title of the Course	Ins. Hours/ Weeks	Credits	Exam Hours	CIA (Max)	ESE (Max)	Total (Max)
1	I	23UT1/H1	Language	6	3	3	25	75	100
1	II	23UE1	English	6	3	3	25	75	100
1	III	23UCC1CC1	Financial Accounting - I	6	5	3	25	75	100
1	III	23UCC1CC2	Principles of Management	5	5	3	25	75	100
1	III	23UCA1AC1	Python Programming and Lab	5	3	3	25	75	100
I	IV	23UCC1SE1	NME - I	2	2	3	25	75	100
			Value Added Course *		2*	2	50	50	100*
Total				30	21	-	-	-	600
2	I	23UT2/H2	Language	6	3	3	25	75	100
2	II	23UE2	English	6	3	3	25	75	100
2	III	23UCC2CC3	Financial Accounting - II	5	5	3	25	75	100
2	III	23UCC2CC4	Business Law	5	5	3	25	75	100
2	III	23UCA2AC2	Programming in C++ and Lab	4	3	3	25	75	100
2	IV	23UCC2SE2	NME - II	2	2	3	25	75	100
2	IV	23UCC2SE3	Principles of Commerce	2	2	3	25	75	100
			Value Added Course *		2*	2	50	50	100*
Total				30	23	-	-	-	700
3	I	23UT3/H3	Language	6	3	3	25	75	100
3	II	23UE3	English	6	3	3	25	75	100
3	III	23UCC3CC5	Corporate Accounting – I	6	5	3	25	75	100
3	III	23UCC3CC6	Business Mathematics and Statistics	4	4	3	25	75	100
3	III	23UCA3AC3	Web Technology(PHP) and Lab	4	3	3	25	75	100
3	IV	23UCC3SE4	Personality Development (Entrepreneurial Skill)	2	2	3	25	75	100
3	IV	24UHW	Health & Wellness	1	1	3	25	75	100

3	IV	24UGS	Gender Studies	1	1	3	25	75	100
			Value Added Course *		2*	2	50	50	100*
Total				30	22	-	-	-	800
4	I	23UT4/H4	Language	6	3	3	25	75	100
4	II	23UE4	English	6	3	3	25	75	100
4	III	23UCC4CC7	Corporate Accounting - II	5	5	3	25	75	100
4	III	23UCC4CC8	Company Law	5	5	3	25	75	100
4	III	23UCA4AC4	Introduction to Data Science	4	3	3	25	75	100
4	IV	23UCC4SE6	Soft Skill	2	2	3	25	75	100
4	IV	23UES	Environmental Studies	2	2	3	25	75	100
			Value Added Course *		2*	2	50	50	100*
Total				30	23	-	-	-	700
5	III	23UCC5CC9	Cost Accounting	6	5	3	25	75	100
5	III	23UCC5CC10	E-Commerce	6	5	3	25	75	100
5	III	23UCC5CC11	Banking Law and Practice	6	4	3	25	75	100
5	III	23UCC5DE1	Indirect Taxation	5	4	3	25	75	100
5	III	23UCC5DE2	Management Information System	5	4	3	25	75	100
5	IV	23UVE	Value Education	2	2	3	25	75	100
			Summer Internship**		2*				
			Value Added Course*		2*	2	50	50	100*
Total				30	24	-	-	-	700
6	III	23UCC6CC12	Income Tax Theory , Law and Practice	6	5	3	25	75	100
6	III	23UCC6CC13	Management Accounting	6	5	3	25	75	100
6	III	23UCC6CC14	Auditing	5	5	3	25	75	100
6	III	23UCC6DE3	Human Resource Management	5	4	3	25	75	100
6	III	23UCC6DE4	R Language	5	4	3	25	75	100
6	III	23UCC6PW	Project with Viva-Voce	3	3	-	Evaluation – 80 Viva voce - 20		100
6	V		Extension Activity	-	1	-	-	-	-
			Value Added Course *		2*	2	50	50	100*
Total				30	27	-	-	-	500
Grand Total				180	140				4000

** Summer Internship after 4th semester during summer vacation -30 Hours and 2 credits will be included in the 5th semester.

***Extra Credit Course which will not be included in the total CGPA**

*Value added course (Outside Instruction hours: 30 hours)

List of Allied Courses

1. Python Programming and Lab
2. Programming in C++ and Lab
3. Web Technology(PHP) and Lab
4. Introduction to Data Science

List of Core Courses

- Core Course –I – Financial Accounting – I
- Core Course –II – Principles of Management
- Core Course –III – Financial Accounting – II
- Core Course –IV- Business Law
- Core Course –V - Corporate Accounting – I
- Core Course –VI – Business Mathematics and Statistics
- Core Course –VII - Corporate Accounting – II
- Core Course –VIII – Company Law
- Core Course – IX – Cost Accounting
- Core Course – X – E-Commerce
- Core Course – XI – Banking Law and Practice
- Core Course – XII – Income Tax Law and Practice
- Core Course – XIII – Management Accounting
- Core Course – XIV – Auditing

Skill Enhancement Course:

- Skill Enhancement Course-1(NME-1) – Introduction to Accountancy
- Skill Enhancement Course-2(NME-2) – Principles of Banking
- Skill Enhancement Course-3 – Principles of Commerce
- Skill Enhancement Course-4 – Personality Development
- Skill Enhancement Course- 5 – Soft Skill (Skill Enhancement Course)

Discipline Specific Elective Course:

1. Indirect Taxation
2. Management Information Systems
3. Human Resource Management
4. R Language

Course details:	No. of Courses& Credits	Total Credits
<u>Part I</u>		
Tamil	4 * 3	12
<u>Part II</u>		
English	4 * 3	12
<u>Part III</u>		
Core Course	12 * 5+2*4	68
Allied Course	4 * 3	12
Discipline Elective	4 * 4	16
Project with Viva-Voce	1 * 3	3
<u>Part IV</u>		
Skill Enhancement Courses	5 * 2	10
Health & Wealth	1 * 1	1

Gender Studies	1 * 1	1
Environmental Studies	1* 2	2
Value Education	1 * 2	2

Part V

Extension Activity	1 (Credit Only)1
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Note:

	Internal Marks	External Marks
1. Theory	25	75
2. Practical	40	60
3. Separate passing minimum is prescribed for Internal and External marks		

FOR THEORY

The passing minimum for CIA shall be 40% out of 25 marks [i.e. 10 marks]

The passing minimum for Semester Examinations shall be 40% out of 75 marks [i.e. 30 marks]

FOR PRACTICAL

The passing minimum for CIA shall be 40% out of 40 marks [i.e. 16 marks]

The passing minimum for Semester Examinations shall be 40% out of 60 marks [i.e. 24 marks]

- Project : 100 Marks (The Project will be evaluated by an Internal and an External Examiner)
Dissertation- 80 Marks
Viva Voce - 20 Marks

List of Value Added Courses

Course Code	Course Title
23UCCVA1	Small Business Management
23UCCVA2	Environmental Policy and Administration
23UCCVA3	Event Management
23UCCVA4	Total Quality Management
23UCCVA5	Competency Based Human Resource Management
23UCCVA6	Design Thinking and Innovation Management

Question Paper Pattern

UG Programme		
Maximum Marks : 75		Duration: 3 Hours
Section - A	i) a- (5 Questions for Multiple Choice) One question from each unit	5 x 1 = 5 Marks
	b- (5 Questions for Fill in the Blanks) One question from each unit	5 x 1 = 5 Marks
	ii) (5 short answer questions) One question from each unit	5 x 2 = 10 Marks
Section - B	5 Questions (Internal Choice: Either or) One set of questions from each unit	5 x 5 = 25 Marks
Section - C	3 Questions (Answer any 3 out of 5 Questions) One question from each unit	3 x 10 = 30 Marks

SEMESTER – I

Course Code:23UCC1CC1
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

Core Course –I – Financial Accounting - I

OBJECTIVES:

1. To understand the basic accounting concepts and standards.
2. To know the basis for calculating business profits.
3. To familiarize with the accounting treatment of depreciation.
4. To learn the methods of calculating profit for single entry system.
5. To gain knowledge on the accounting treatment of insurance claims.

COURSE OUTCOMES:

1. Remember the concept of rectification of errors and Bank reconciliation statements
2. Apply the knowledge in preparing detailed accounts of sole trading concerns
3. Analyse the various methods of providing depreciation
4. Evaluate the methods of calculation of profit
5. Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

UNIT – I

Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.

UNIT – II

Final Accounts

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

UNIT – III

Depreciation

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method - Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method.

UNIT – IV

Accounting from Incomplete Records

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

UNIT– V

Average Due Date and Account Current

Meaning – Definition – Uses of Average Due Date, Types of Problems – Guidelines for determining Due Date – Calculation of interest and Drawings of Partners.

Account Current: Introduction – Meaning – Definition – Objectives – Methods of calculating Number of Days – Format of an Account Current – Methods of preparing an Account Current – Methods of calculating interest.

THEORY 20% & PROBLEM 80%

TEXT BOOKS:

- 1.S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
- 2.S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
- 3.ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
- 4.Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.

REFERENCES:

- 1.Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
- 2.Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
- 3.Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
- 4.Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.

WEB RESOURCES:

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

RelationshipMatrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	23UCC1CC1	Financial Accounting - I					6	5			
Course Outcomes (COs)	ProgrammeOutcomes(Pos)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓				✓	
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓		✓	✓	✓	✓	✓				
CO4	✓	✓	✓	✓		✓		✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 39Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

SEMESTER – I

Course Code: 23UCC1CC2

Exam Hours: 3

Instruction Hours: 5

Internal Marks: 25

Credits: 5

External Marks: 75

Core Course –II – Principles of Management

OBJECTIVES:

- 1.To understand the basic management concepts and functions
- 2.To know the various techniques of planning and decision making
3. To familiarize with the concepts of organisation structure
4. To gain knowledge about the various components of staffing
5. To enable the students in understanding the control techniques of management

COURSE OUTCOMES:

- 1.Demonstrate the importance of principles of management.
- 2.Paraphrase the importance of planning and decision making in an organization.
- 3.Comprehend the concept of various authorizes and responsibilities of an organization.
- 4.Enumerate the various methods of Performance appraisal
- 5.Demonstrate the notion of directing, co-ordination and control in the management.

UNIT – I

Introduction to Management

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

UNIT – II

Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

UNIT – III

Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT – IV

Staffing

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

UNIT– V

Directing

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

TEXT BOOKS:

- 1.Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
- 2.DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
- 3.P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
- 4.L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.

REFERENCES:

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
- 4.H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.

WEB RESOURCES:

- 1.<http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
- 3.<https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
I	23UCC1CC 2	Principles of Management					5	5				
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO 3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO 5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓			✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓	✓			✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches (✓) = 38 Relationship: High												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – I

Course Code: 23UCA1AC1

Instruction Hours: 5

Credits: 3

Exam Hours: 3

Internal Marks: 25

External Marks: 75

Allied Course-I – Python programming and Lab

COURSE OBJECTIVES

1. To learn how to use lists, tuples, and dictionaries in Python programs.
2. To learn how to write loops and decision statements in Python.
3. To learn how to build and package Python modules for reusability.
4. To learn how to design object-oriented programs with Python
5. To learn how to use class inheritance in Python.

COURSE OUTCOMES:

After completion of this course, student will be able to

- 1 Define and demonstrate the use of built-in data structures “lists” and “dictionary”
- 2 Implement programs to solve a simple real world problem.
- 3 Develop programs Using class and object with inheritance
- 4 Develop programs using Modules and Packages in Python.
- 5 Design and implement Programs with OOPs Concept

Unit I : Introduction to Python :

Features of Python - How to Run Python - Identifiers - Reserved Keywords - Variables - Comments in Python - Indentation in Python - Multiline Statements - Multiple Statement Group (Suite) - Quotes in Python - Input, Output and Import Functions – Operators.

Unit II: Data Types and Operations:

Numbers - Strings - List – Tuple – Set –Dictionary – Data Type Conversion. **Flow Control:** Decision Making – Loops – Nested Loops – Control Statements – Types of Loops..

Unit III: Functions:

Function Definition – Function Calling – Function Arguments - Anonymous Functions (Lambda Functions) – Recursive Functions - Function with more than one return value

Unit IV : . Modules and Packages :

Built-in Modules – Creating Modules – import Statement –Locating Modules – Namespaces and Scope – The dir() function – The reload() function – Packages in Python - Date and Time Modules..

Unit V : Object Oriented Programming:

Class Definition – Creating Objects - Built-in Attribute Methods - Built-in Class Attributes – Destructors in Python - Encapsulation – Data Hiding - Inheritance – Method Overriding – Polymorphism

TEXT BOOKS:

Introduction to Computing & Problem Solving Through Python, Jeeva Jose and Sojan P. Lal, Khanna Publishers, 2019, ISBN-13: 978-9382609810

- **Unit I:** Chapter 3 **Unit II:** Chapter 4,5 **Unit III:** Chapter 6
- **Unit IV:** Chapter 7 **Unit V:** Chapter 9

REFERENCES:

- 1 Problem solving and Python programming by Ashok Namdev Kamthane & Amit Ashok Kamthane Tata McGraw Hill Publications, 2nd Edition, 2020, ISBN 9390113024
- 2 Allen B Downey. "Think Python: How to Think like a Computer Scientist", Green Tea Press, version 2.0.17.
- 3 Guido van Rossum and Fred L. Drake Jr, "An Introduction to Python – Revised and updated for Python 3.2", Network Theory Ltd., 2011
- 4 John V Guttag, "Introduction to Computation and Programming Using Python", Revised and expanded Edition, MIT Press, 2013

WEB RESOURCES:

1. <http://www.w3schools.com>
2. <http://www.tutorialspoint.com>
3. <http://www.learnpython.org>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
I	23UCA1AC1	Python programming and Lab					5	3				
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓	✓			✓		
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓				✓					
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓		✓		
Number of Matches(✓) = 39 Relationship: High												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

List of Programs

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.

2. Write a Python program to construct the following pattern, using a nested loop

```

*
**
***
****
*****
****
***
**
*

```

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:

Grade A: Percentage ≥ 80

Grade B: Percentage ≥ 70 and < 80

Grade C: Percentage ≥ 60 and < 70 Grade D: Percentage ≥ 40 and < 60

Grade E: Percentage < 40

4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.

5. Write a Python script that prints prime numbers less than 20.

6. Program to find factorial of the given number using recursive function.

7. Write a Python program to count the number of even and odd numbers from array of N numbers.

8. Write a Python class to reverse a string word by word.

9. Create turtle graphics window with specific size

SEMESTER – I

Course Code: 23UCC1SE1

Instruction Hours: 2

Credits: 2

Exam Hours: 3

Internal Marks: 25

External Marks: 75

Skill Enhancement Course-1(NME-1) – Introduction to Accountancy

Objectives:

1. At the end of the course, students shall have an understanding of basic accounting concepts
2. To acquire the skills in preparing various accounts.

Course Outcomes:

1. Aware of concepts and conventions and single entry, double entry accounting.
2. Aware of preparation of journal and ledger accounts.
3. Knowledge in the practical applications of sub division of ledger.
4. Knowledge in the accounting practice prevailing in trial balance.
5. Aware of preparation of capital and revenue expenditure and income, preparation of manufacturing account and final accounts.

Unit-I

Introduction – Meaning of Accounting, Accountancy, Book keeping – Differences and Relationship – Concepts – conventions – Accounting terms – Difference between single entry and Double entry Accounting.

Unit – II

Principles of double entry system – Journal – Recording the transactions in the books of Prime entry – Relationship between Journal and Ledger.

Unit – III

Ledger: Sub divisions of Ledger – Ledger Posting and Subsidiary books.

Unit – IV

Trial Balance – Meaning – Differences between Trial Balance and Balance Sheet – Items to be debited and credited in the Trail Balance – Preparation of Trial Balance without Ledger.

Unit – V

Capital and Revenue expenditure – Capital and Revenue Incomes – Preparation of Manufacturing Account – Final Accounts without Adjustments.

THEORY 25% & PROBLEM 75%

TEXT BOOKS:

1. Principles of Accountancy – K.L. Nagarajan, N. Vinayagam, P.L. Mani - Eurasia Publishing House (PVt) Ltd, Delhi.

2. T.S.Reddy and A.Murthy, “ Financial Accounting”, Margam publications, Chennai – 600 017, 7th revised edition 2015.

REFERENCES:

1. Principles of accountancy – Dalston L. Cecil, Jenitra L. Merwin – Learntech Press.
2. Principles of Accountancy – C. B. Gupta- Sultan Chand & Sons.
3. T.S. Grewal,” Introduction to Accountancy”, S.Chand& company ltd, New Delhi –2014.

WEB RESOURCES:

1. https://www.youtube.com/watch?v=vuetn_PQOvM
2. <https://www.youtube.com/watch?v=Y4azRCTTWoU>
3. <https://www.slideshare.net/NagaNarasimha/accounting-ppt3958965>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	23UCC1SE1	Introduction to Accountancy					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code: 23UCC2CC3

Instruction Hours: 5

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

Core Course –III – Financial Accounting - II

OBJECTIVES:

1. The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
2. To understand the allocation of expenses under departmental accounts
3. To gain an understanding about partnership accounts relating to Admission and retirement
4. Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
5. To know the requirements of international accounting standards

COURSE OUTCOMES:

1. To evaluate the Hire purchase accounts and Instalment systems
2. To prepare Branch accounts and Departmental Account
3. To understand the accounting treatment for admission and retirement in partnership
4. To know Settlement of accounts at the time of dissolution of a firm.
5. To elaborate the role of IFRS

UNIT – I

Hire Purchase and Instalment System

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit

UNIT – II

Branch and Departmental Accounts

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

UNIT – III

Partnership Accounts - I

Partnership Accounts: Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.

UNIT – IV

Partnership Accounts - II

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT– V

Accounting Standards for financial reporting

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

THEORY 20% & PROBLEMS 80%

TEXT BOOKS:

- 1 Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.
- 2 M C ShuklaTSGrewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.
- 3 R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
- 4 S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
- 5 T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.

REFERENCES:

- 1 Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
- 2 Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
- 3 Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
- 4 Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
- 5 Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

WEB RESOURCES:

- 1 <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- 2 <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- 3 <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCC2CC3	Financial Accounting - II					5	5			
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓				✓	
CO2			✓	✓	✓	✓	✓	✓	✓	✓	
CO3			✓				✓				
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 36 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code:23UCC2CC4

Instruction Hours: 5

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

Core Course –IV- Business Law

OBJECTIVES:

1. To know the nature and objectives of Mercantile law
2. To understand the essentials of valid contract
3. To gain knowledge on performance contracts
4. To define the concepts of Bailment and pledge
5. To understand the essentials of contract of sale

COURSE OUTCOMES:

1. Explain the Objectives and significance of Mercantile law
2. Understand the clauses and exceptions of Indian Contract Act.
3. Explain concepts on performance, breach and discharge of contract.
4. Outline the contract of indemnity and guarantee
5. Explain the various provisions of Sale of Goods Act 1930

UNIT – I

Introduction

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

UNIT – II

Elements of Contract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

UNIT – III

Performance Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

UNIT – IV

Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment's, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UNIT– V

Sale of Goods Act 1930:

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.

TEXT BOOKS:

- 1 N.D. Kapoor , Business Laws- Sultan Chand andSons, New Delhi.
- 2 R.S.N. Pillai – Business Law, S.Chand, New Delhi.
- 3 M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
- 4 M.V. Dhandapani, Business Laws, Sultan Chand andSons, New Delhi.
- 5 Shusma Aurora, Business Law, Taxmann, New Delhi.

REFERENCES:

- 1 Preethi Agarwal, Business Law, CA foundation study material, Chennai.
- 2 Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
- 3 Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.
- 4 D.Geet, Business Law Nirali Prakashan Publication, Pune.
- 5 M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

WEB RESOURCES:

- 1 www.cramerz.comwww.digitalbusinesslawgroup.com
- 2 <http://swcu.libguides.com/buslaw>
- 3 <http://libguides.slu.edu/businesslaw>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
II	23UCC2CC4	Business Law					5	5				
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2			✓	✓	✓	✓	✓	✓	✓	✓		
CO3			✓				✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 36 Relationship: High												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-II

Course Code: 23UCA2AC2
Instruction Hours:4
Credits:3

Exam Hours: 3
Practical: 40 Marks
Theory: 60 Marks

Allied Course-II - Programming in C++ and Lab

Objectives:

1. To engender an appreciation for the need and characteristics of Object-orientation.
2. To impart knowledge of the C++ language grammar in order to design and implement programming solutions to simple problems by applying Object-oriented thinking.

Course Outcomes:

1. Explain the various basic concepts of Object-orientation.
2. Write programs to implement static binding
3. Write programs to implement inheritance and dynamic binding
4. Write programs to implement templates and exception handling and learn how to use STL class library.
5. Write programs implementing File and Stream I/O.

UNIT I

Object Oriented Programming Concepts: Complexity in software - The need for object-orientation – Abstraction – Encapsulation – Modularity – Hierarchy.

Basic Elements of C++: Classes – Objects – Data members and member functions – private and public access specifiers - Static members - Constructors – Singleton class - Destructors

UNIT II

Friend Functions and Friend Classes - Array of objects – Pointer to objects - this pointer – References – Dynamic memory allocation - Namespaces.

Function Overloading: Overloading a function - Default arguments – Overloading Constructors.

Operator Overloading: Overloading an operator as a member function – Overloading an operator as a friend function

UNIT III

Overloading the operators [], (), -> and comma operators – Conversion Functions. Inheritance: Types of inheritance – protected access specifier – Virtual Base Class – Base class and derived class constructors.

Run-time Polymorphism: Virtual Functions

UNIT IV

Function overriding - Pure virtual function – Abstract base class.

Templates: Function templates – Overloading a function template – Class templates.

UNIT V

Exception Handling: Exceptions – try, catch, throw – Rethrowing an exception – Restricting exceptions - Handling exceptions in derived classes - terminate(), abort(), unexpected(), set_terminate().

I/O Streams: Formatted I/O with ios class functions - Manipulators – Creating own manipulator – Overloading << and >> operators.

TEXT BOOKS:

1. Herbert Schildt, *C++ - The Complete Reference*, Third Edition, TMH, 1999.
2. Grady Booch, *Object Oriented Analysis and Design*, Pearson Education, 2008. (For Unit I)

REFERENCES:

- 1 Bjarne Stroustrup, *The C++ Programming Language*, Addison Wesley, 2000.
- 2 J. P. Cohoon and J. W. Davidson, *C++ Program Design – An Introduction to Programming and*

WEB RESOURCES:

1. https://www.google.co.in/books/edition/A Complete Guide to Programming in C++/-yhuY0Wg_QcC?hl=en&gbpv=1&dq=Programming%20in%20C%2B%2B&pg=PP1&printsec=frontcover
2. <https://www.google.co.in/books/edition/The C++ Programming Language/q7fomH91OU8C?hl=en&gbpv=1&dq=Programming%20in%20C%2B%2B&pg=PP1&printsec=frontcover>
3. <https://beginnersbook.com/2017/08/c-plus-plus-tutorial-for-beginners/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCA2AC2	Programming in C++ and Lab					4	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓	✓	✓		✓	
CO2	✓		✓	✓				✓	✓	✓	
CO3	✓		✓	✓	✓	✓	✓	✓			
CO4	✓	✓	✓	✓		✓	✓		✓	✓	
CO5	✓	✓	✓	✓	✓		✓	✓	✓		
Number of Matches(✓) = 37						Relationship: High					

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

List of Programs
<ol style="list-style-type: none"> 1. Write a C++ program using Operators. 2. Write a C++ program using Switch Statement. 3. Write a C++ program adding two numbers using Functions. 4. Write a C++ program using Function Overloading. 5. Write a C++ program finding mean value using Friend function 6. Write a C++ program using Constructor and Destructor. 7. Write a C++ program using Virtual Functions. 8. Write a C++ program reading text from a text file. 9. Write a C++ program using files. 10. Write a C++ program using single inheritance

SEMESTER-II

Course Code: 23UCC2SE2
Instruction Hours:2
Credits:2

Exam Hours: 3
Practical: 40 Marks
Theory: 60 Marks

Skill Enhancement Course-Principles of Banking (NME-2)

Objectives:

- To understand the concepts of commercial banks, RBI its organization, functions, credit creation and control.
- To gain the knowledge about the recent trends in banking and Indian Financial network.

Course Outcomes:

1. Identify the functions of the Commercial & Reserve Bank of India.
2. Examine the various kinds of banker and customer relationship Understanding
3. Explain the features of Negotiable instruments and the role of paying banker and collecting banker as per bank rules.
4. Classify the different Mode of securing advances.
5. State the recent trend sine-banking.

Unit-I

Introduction to Banking: Commercial Banks - Functions - Credit creation - Reserve Bank of India - Organization and functions - Methods of credit control. Business of Banking Companies - Control over Management - Prohibition of certain activities in relation to banking companies

Unit-II

Banker and Customer relationship - Special features - Different types of accounts - Opening and closing of accounts - Forms used in the operation of bank account - Cheque book, Pass book, Mistakes in the passbook - Special types of account holders.

Unit – III

Negotiable instruments - Definition - Cheques - Features - Holder and holder in due course - Payment in due course. Crossing - Different types. Endorsements - Different kinds. Paying banker - Material alteration - Refusal of payment by banks - Statutory protection to the paying banker. Collecting banker - Statutory protection.

Unit – IV

Loans and advances - Principles of good lending - Credit worthiness of borrowers - Modes of securing advances - Lien, Pledge, Mortgage and Hypothecation - Advances against different types of securities - Goods, Documents of title to goods, Life Insurance Policies, FDR, Government Securities.

Unit – V

E-Banking – Internet Banking – Telephone Banking – Mobile Banking – ATMs – Cash Machine – Electronic Money - Electronic Fund Transfer System (EFT) – RTGS, NEFT, MICR, KYC norms, clearinghouse. Indian Financial Network – Customer Grievances Redressal and Ombudsman

TEXT BOOKS:

1. Banking Theory Law and Practice; Sundaram & Varshney P.N. Sultan Chand Sons; New Delhi

2. Banking , Shashi K. Gupta, KalyaniPublishers.

REFERENCES:

1. Banking-LawandPracticeinIndia; TamML LI IndianLawHouse,New Delhi.
2. BankingTheory LawandPractice; Gdcb&NipHimalayasPublishingHouse,NewDelhi.

WEB RESOURCES:

1. http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/650
2. <https://www.youtube.com/watch?v=oxzmP7sjCRQ&list=PLBbCyJkOLB m-m99E5vhk4owlIlgJK6aiT2>
3. <http://www.gdcboysang.ac.in/About/droid/uploads/BI5thSemBcom.pdf>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCC2SE2	Principles of Banking					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓		✓		✓	
CO2	✓	✓	✓				✓		✓	✓	
CO3	✓	✓	✓	✓		✓		✓	✓	✓	
CO4	✓			✓	✓	✓	✓		✓		
CO5	✓	✓	✓			✓			✓	✓	
Number of Matches(✓) = 33 Relationship: Moderate											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-II

Course Code: 23UCC2SE3

Exam Hours: 3

Instruction Hours:2

Internal Marks: 25

Credits: 2

External Marks: 75

Skill Enhancement III – Principles of Commerce

Objectives:

1. At the end of the course, students shall be able to understand the various principles that govern the applications of commerce and Trade.
2. At the end of the course to know about business ethics

Course Outcomes:

1. To provide introduction about business and economic system in commerce.
2. To make them aware about different levels of planning, organizing and staffing.
3. To make them understand the recruitment and training methods.
4. To create awareness about marketing concept, functions, marketing mix and research.
5. To facilitate the knowledge about social responsibilities of business firm and management of public utilities.

Unit-I

Definition of commerce – Importance and Scope – Branch of commerce – Essentials of establishing a business and qualities of business

Unit – II

Management - Definition, Levels, Functions, Planning – Nature, Types, organizing– Importance, Principles, Types. Staffing – Features and Principles of Direction. Leadership – Types of leader, Qualities of a good leader. Communication – Elements, types.

Unit – III

Recruitment: Methods, procedures for recruitment. Training: Need, Types and Methods.

Unit – IV

Marketing Concept, Marketing Functions, Marketing Mix, Marketing Research.

Unit – V

Social responsibilities of a Business firm- Public Enterprise – Objectives and Problems - Public Utilities – Management of Public Utilities.

TEXT BOOKS:

1. Business Organization and Management – C.B. Gupta, S.Chand& company
2. Business Organization and Management- TapashRanjanSaha.

REFERENCES:

1. Business Organization and Management – S. Kathiresan&V.Radha, Prasanna Publishers, Chennai.
2. Business Organisation and Management – Reddy Galson.
3. Business organization and Management – Shukla, S.Chand& company.

4. Relationship Matrix for COs, POs and PSOs

WEB RESOURCES:

1. https://youtu.be/2Ju_T4NQxVQ
2. <https://youtu.be/3rF9gmV4dW8>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCC2SE3	Principles of Commerce					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓		✓		✓	✓			✓	✓	
CO2	✓	✓	✓			✓	✓	✓		✓	
CO3	✓			✓	✓		✓		✓		
CO4	✓	✓	✓			✓		✓		✓	
CO5	✓		✓		✓	✓	✓		✓	✓	
Number of Matches(✓) = 31 Relationship: Moderate											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-III

Course Code: 23UCC3CC5
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks :25
External Marks: 75

Core Course-V - Corporate Accounting I

Objectives:

1. To enable the students to acquire knowledge and skills in accounting for Shares.
2. To impart knowledge on issue and Redemption of debentures
3. To understand the various method of goodwill
4. To understand the various method of shares
5. To enable the students to acquire knowledge and skills in accounting for Company Final Accounts.

Learning of Outcomes:

1. To help students understand the Issue of shares
2. To know how accounting entries for redemption of debentures.
3. To help students understand the method of valuation of goodwill and various factors to be considered while valuing goodwill
4. To gain knowledge on various methods of valuation of shares
5. To know how is calculated and how his company final accounts if prepared

UNIT I

Accounting for Share Capital

Kinds of Shares – Types of Preference Shares- Issue of Shares at Par, Discount and Premium – Forfeiture and Reissue of Shares.

UNIT II

Issue and Redemption Debentures

Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium.

UNIT III

Final Accounts

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.

UNIT IV

Valuation of Goodwill & Shares

Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation of goodwill and shares.

UNIT V

Indian Accounting Standards

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.

(Theory 20%, Problem 80%)

Text Book(s):

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting. Revised Edition. MarghamPublications,Chennai.
2. Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014,S.Chand & Company Private Limited, NewDelhi.

Reference Book(s):

1. Arulanandam, M.A. and Raman, K.S.2009. Advanced Accounting. 6thEdn. Himalaya Publishing House,Mumbai.
2. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy. 20thEdn. Kalyani Publishers,Ludhiana.
3. Joseph. T, (2009), Corporate Accounting, the Tata McGraw - Hill Education Private Limited, New Delhi.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23UCC3CC5	CORPORATE ACCOUNTING					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓		✓	✓		✓		
CO2	✓	✓	✓		✓	✓	✓	✓		✓	
CO3	✓	✓		✓	✓	✓	✓		✓		
CO4	✓		✓		✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓	✓	✓	✓		✓	✓	
Number of Matches(✓) = 37 Relationship: High											
Mapping	1-29%	30-59%	60-69%	70-89%	90-100%						
Matches	1-14	15-29	30-34	35-44	45-50						
Relationship	Very Poor	Poor	Moderate	High	Very High						

SEMESTER-III

Course Code: 23UCC3CC6
Instruction Hours: 4
Credits: 4

Exam Hours:3
Internal Marks: 25
External Marks: 75

Business Mathematics and Statistics

Objectives:

1. To impart knowledge on the basics of ratio, proportion, indices and proportions
2. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
3. To familiarise with the measures of central tendency
4. To conceptualise with correlation co-efficient
5. To gain knowledge on time series analysis

Course Outcomes:

1. Learn the basics of ratio, proportion, indices and logarithm
2. Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
3. Determine the various measures of central tendency
4. Calculate the correlation and regression co-efficients.
5. Assess problems on time series analysis

UNIT I

Ratio

Ratio, Proportion and Variations, Indices and Logarithms.

UNIT II

Interest and Annuity

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.

UNIT III

Business Statistics Measures of Central Tendency

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median –. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Standard Deviation.

UNIT IV

Correlation and Regression

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

UNIT V

Index Numbers

Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

TEXT BOOKS:

1. Dr.B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan publishing, Pune
4. Dr.S.Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

REFERENCES:

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

WEB RESOURCES:

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	23UCC3CC6	Business Mathematics & Statistics					4	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO3	✓		✓		✓	✓		✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓		
Number of Matches(✓) = 41					Relationship: High						

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-III

Course Code: 23UCA3AC3
Instruction Hours: 4
Credits: 3

Exam Hours:3
Internal Marks: 25
External Marks: 75

Allied Course-III – Web Technology (PHP) and Lab

Objectives:

- 1.To use PHP and MySQL to develop dynamic web sites for user on the Internet
- 2.To develop web sites ranging from simple online information forms to complex e-commerce sites with MySQL database, building, connectivity, and maintenance

Course Outcomes:

- 1.Understand the general concepts of PHP scripting language for the development of Internetwebsites.
- 2.Understand the basic functions of MySQL database program and XML concepts
- 3.Learn the relationship between the client side and the server side scripts.
- 4.Understand the OOP concepts.
5. Understand Working with Database and SQL.

UNIT I

Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variable and Operators – Storing Data in variable – Understanding Data types – Setting and Checking variables Data types – Using Constants – Manipulating Variables with Operators.

UNIT II

Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions.

UNIT III

Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations –Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.

UNIT IV

Using Functions and Classes: Creating User-Defined Functions - Creating Classes – Using Advanced OOP Concepts.

UNIT V

Working with Database and SQL: Introducing Database and SQL- Using MySQL-Adding and modifying Data-Handling Errors – Using SQLite Extension and PDO Extension. Introduction XML - Simple XML and DOM Extension.

TEXT BOOKS:

- 1.Vikram Vaswani, “PHP A Beginner's Guide”, Tata McGraw Hill 2008.

REFERENCES:

- 1.Steven Holzner , “The PHP Complete Reference”, Tata McGraw Hill, 2007.
2. Steven Holzer , “Spring into PHP”, Tata McGraw Hill 2011, 5th Edition.

WEB RESOURCES:

1. <https://www.w3schools.com/php/>
2. <https://www.phptpoint.com/php-tutorial-pdf/>
3. <http://www.xmlsoftware.com/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23UCA3AC3	Web Technology(PHP) and Lab					4	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO2	✓		✓	✓	✓		✓		✓	✓	
CO3	✓	✓			✓	✓	✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 42 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

LIST OF PRACTICALS

1. Write a PHP program which adds up columns and rows of given table
2. Write a PHP program to compute the sum of first n given prime numbers
3. Write a PHP program to find valid an email address
4. Write a PHP program to convert a number written in words to digit.
5. Write a PHP script to delay the program execution for the given number of seconds.
6. Write a PHP script, which changes the colour of the first character of a word
7. Write a PHP program to find multiplication table of a number.
8. Write a PHP program to calculate Factorial of a number.
9. Write a PHP code to create a student mark sheet table. Insert, delete and modify records.
10. From a XML document (email.xml), write a program to retrieve and print all the e-mailaddresses from the document using XML
11. From a XML document (tree.xml), suggest three different ways to retrieve the text value'John' using the DOM:
12. Write a program that connects to a MySQL database and retrieves the contents of any oneof its tables as an XML file. Use the DOM.

SEMESTER-III

Course Code: 23UCC3SE4
Instruction Hours: 2
Credits: 2

Exam Hours:3
Internal Marks: 25
External Marks: 75

Skill Enhancement Course-4 – Personality Development

Objectives:

1. To make the students aware about dimensions of personality and its application in corporate Sector
- 2.To make the students aware about the importance of communication in personality development.

Course Outcomes:

1. Know about personality, educational and situational factors.
2. Know the communication and leadership skills.
3. Know personality development, introspection and self-assessment.
4. Know stress and emotional management.
5. Able to frame personality formation structure, mind mapping, competency mapping & 360* assessment & development.

Unit-I

Introduction - Personality, Perception- Personality Factors- Factors of association-Personality relationship at home-friends -Educational factor- Situational Factors- Conditional-Genetic- Compulsory- Spiritual-Public relations factors.

Unit – II

Personality traits – Personality person – Formation – Factors influencing personal habit and highly effects – People and People habits – Body language – Terms –Public speaking.

Unit – III

Five Pillars of Personality Development - Introspection – Self Assessment – Self Appraisal – Self Development- Self Introduction.

Unit – IV

Stress Management- Concepts – Symptoms of Stress – Positive and Negative effect of stress- Emotional management – Methods.

Unit – V

Personality Formation Structure - Mind mapping, Competency mapping& 360* Assessment & Development, Types of persons – Extrovert- Introvert-Ambivertperson.

TEXT BOOKS:

1. Personality Development – Rajiv K. Mishra &RubaRao.
2. Personnel/Human Resource Management, PearsonEducation.DeCenzo, D.A. and S.P. Robbins.

REFERENCES:

1. 7 Habits of highly effective people-Stephen Covey.

2. You can win-Shiv Khera –McMillan India ltd.
3. Management thoughts-PramodBatra.

WEB RESOURCES:

1. <https://youtu.be/8Zj0mSj321Y>
2. <https://youtu.be/srn5jgr9Tzo>
3. <https://youtu.be/MS15Fgg5Go0>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23UCC3SE4	Personality Development					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓			✓	✓	
CO2	✓	✓	✓	✓	✓		✓		✓	✓	
CO3	✓		✓		✓	✓		✓			
CO4	✓	✓	✓	✓			✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓			✓	✓	
Number of Matches(✓) = 36						Relationship: High					

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-IV

Course Code: 23UCC4CC7

Instruction Hours: 5

Credits: 5

Exam Hours:3

Internal Marks: 25

External Marks: 75

Core Course –VII - Corporate Accounting - II

Objectives:

1. To know the types of amalgamation
2. To gain an understanding about reconstruction
3. To know Final statements of banking companies
4. To understand the legal requirements of financial accounts
5. To have an insight on modes of winding up of a company

Course Outcomes:

1. Understand the accounting treatment of amalgamation
2. Apply and alter the share capital and internal reconstruction
3. Understand the accounting procedure of non-performing assets
4. Give the consolidated accounts of holding companies
5. Prepare liquidator's final statements

UNIT I

Amalgamation

Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, and Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).

UNIT II

Alteration of Share Capital & Internal Reconstruction

Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.

UNIT III

Accounting of Banking Companies

Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

UNIT IV

Consolidated Financial Statements

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

UNIT V

Liquidation of Companies

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.

(Theory 20% Problem 80%)

TEXT BOOKS:

1. S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr.K.S.RamanandDr.M.A.Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing house, Mumbai.
3. R.L.GuptaandM.Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4. M.C.Shukla and T.S.Grewal, Advanced Accounts Vol2 S Chand & Sons, New Delhi.
5. T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

REFERENCES:

1. B.Raman, Corporate Accounting, Taxmann, New Delhi
2. M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3. Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4. Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

WEB RESOURCES:

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	23UCC4CC7	Corporate Accounting - II					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓		✓	✓		✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 43						Relationship: High					

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-IV

Course Code: 23UCC4CC8
Instruction Hours: 5
Credits: 5

Exam Hours:3
Internal Marks: 25
External Marks: 75

Core Course –VIII – Company Law

Objectives:

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company
3. To understand the requisites of meeting and resolution
4. To gain knowledge on the procedure to appoint and remove Directors
5. To familiarize with the various modes of winding up

Course Outcomes:

1. Understand the classification of companies under the act
2. Examine the contents of the Memorandum of Association & Articles of Association
3. Know the qualification and disqualification of Auditors
4. Understand the workings of National Company Law Appellate Tribunal (NCLAT)
5. Analyse the modes of winding up

UNIT I

Introduction to Company law

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

UNIT II

Formation of Company

Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.

UNIT III

Meeting

Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.

UNIT IV

Management & Administration

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

UNIT V

Winding up

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

TEXT BOOKS:

- 1 N.D. Kapoor , Business Laws, Sultan Chand andSons, Chennai
- 2 R.S.N. Pillai – Business Law, S.Chand, New Delhi.
- 3 M.V. Dhandapani, Business Laws Sultan Chand andSons, Chennai
- 4 Shusma Aurora, Business Law, Taxmann, New Delhi
- 5 M.C.Kuchal, Business Law, VikasPublication, Noida

REFERENCES:

- 1 Gaffoor&Thothadri, Company Law, Vijay Nicholos Imprints Limited, Chennai
- 2 M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
- 3 KavyaAndVidhyasagar, Business Law, NithyaPublication, Bhopal
- 4 S.D.Geet, Business Law NiraliPrakashan Publication, Pune
- 5 PreethiAgarwal, Business Law, CA foundation study material

WEB RESOURCES:

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23UCC4CC8	Company Law					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO3	✓		✓		✓	✓		✓	✓		
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
Number of Matches(✓) =42 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-IV

Course Code: 23UCA4AC4
Instruction Hours: 4
Credits: 3

Exam Hours:3
Internal Marks: 25
External Marks: 75

Allied Course-IV – Introduction to Data Science

Objectives:

- 1.To introduce the concepts, techniques and tools in Data Science
- 2.To understand the various facets of data science practice, including data collection and integration, exploratory data analysis, predictive modelling, descriptive modelling and effective communication.

Course Outcomes:

- 1.To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication.
2. Students will become proficient in the statistical analysis of data and use of computation tools for data analysis.
3. Students will apply statistical and computational tools to applied problems.
4. They can clearly communicate the results in both written reports and oral presentations.
5. Students will understand the importance of proper data management, documentation of work.

UNIT I

Introduction:

Benefits and uses – Facets of data – Data science process – Big data ecosystem and data science

UNIT II

The Data science process:

Overview – research goals - retrieving data - transformation – Exploratory Data Analysis – Model building - Data Visualization

UNIT III

Algorithms:

Machine learning algorithms – Modelling process – Types – Supervised – Unsupervised - Semi-supervised

UNIT IV

Introduction to Hadoop:

Hadoop framework – Spark – replacing MapReduce– NoSQL – ACID – CAP – BASE – types

UNIT V

Case Study:

Prediction of Disease - Setting research goals - Data retrieval – preparation - exploration - Disease profiling - presentation and automation

TEXT BOOKS:

- 1.Davy Cielen, Arno D. B. Meysman, Mohamed Ali, “Introducing Data Science”, manning publications 2016
- 2.Roger Peng, “The Art of Data Science”, lulu.com 2016.
- 3.MurtazaHaider, “Getting Started with Data Science – Making Sense of Data with Analytics”, IBM press, E-book.

REFERENCES:

- 1.Davy Cielen, Arno D.B. Meysman, Mohamed Ali, “Introducing Data Science: Big Data, Machine Learning, and More, Using Python Tools”, Dreamtech Press 2016.
- 2.Annalyn Ng, Kenneth Soo, “Numsense! Data Science for the Layman: No Math Added”, 2015,1st Edition.
- 3.Cathy O’Neil, Rachel Schutt, “Doing Data Science Straight Talk from the Frontline”, O’Reilly Media 2013.
- 4.Lillian Pierson, “Data Science for Dummies”, 2015 II Edition

WEB RESOURCES:

- 1.https://www.w3schools.com/datascience/ds_introduction.asp
- 2.<https://www.geeksforgeeks.org/introduction-to-data-science/>
- 3.<https://www.javatpoint.com/data-science>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	23UCC4AC4	Introduction to Data Science					4	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO3	✓		✓		✓	✓		✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓		
Number of Matches(✓) = 41 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-V

Course Code: 23UCC5CC9
Instruction Hours: 6
Credits: 5

Exam Hours:3
Internal Marks: 25
External Marks: 75

Core Course – IX – Cost Accounting

Objectives:

1. To understand the various concepts of cost accounting to prepare and reconcile Cost accounts.
2. To gain knowledge regarding valuation methods of material.
3. To familiarize with the different methods of calculating labour cost.
4. To know the apportionment of Overheads.
5. To gain knowledge about different methods of costing

Course Outcomes:

1. Remember and recall the various concepts of cost accounting and demonstrate the preparation and reconciliation of cost sheet.
2. Analyze the various valuation methods of material.
3. Examine the different methods of calculating labour cost.
4. Critically evaluate the apportionment of Overheads
5. Examine the different methods of costing.

UNIT I

Introduction of Cost Accounting

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre - Preparation of Cost Sheet.

UNIT II

Material Costing

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

UNIT III

Labour Costing

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.

UNIT IV

Overheads Costing

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

UNIT V

Methods of Costing

Methods – Job costing- Contract costing-Process costing (Normal loss, Abnormal loss and gains only)– Operating costing.

TEXT BOOKS:

1. Jain S.P. and Narang K.L., Cost Accounting. Kalyani Publishers, New Delhi
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

REFERENCES:

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt .Ltd .Chennai
5. Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

WEB RESOURCES:

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	23UCC5CC9	Cost Accounting -I					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO3	✓	✓	✓		✓	✓		✓	✓	✓	
CO4	✓			✓	✓	✓	✓		✓	✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) =40Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

SEMESTER-V

Course Code: 23UCC5CC10
Instruction Hours: 6
Credits: 5

Exam Hours:3
Internal Marks: 25
External Marks: 75

Core Course – X – E-Commerce

Objectives:

1. To provide a conceptual foundation for understanding e-commerce and its impact on the business environment.
2. To understand various e-commerce models and emerging trends in online business.
3. To explore the infrastructure and technologies that support e-commerce.
4. To develop knowledge of electronic payment systems and online security mechanisms.
5. To equip students with the ability to apply e-commerce strategies in real-world business.

Course Outcomes: After successful completion of the course, students will be able to:

1. Understand the basic concepts, models, and applications of e-commerce.
2. Analyze the technological and legal frameworks of e-commerce platforms.
3. Apply knowledge of electronic payment systems and digital transactions.
4. Examine the role of cyber security and legal issues in online business.
5. Develop and manage e-commerce strategies for business organizations.

UNIT I

Introduction to E-Commerce

Meaning – Nature and Scope of E-Commerce – E-Commerce Vs Traditional Commerce – Benefits of E-Commerce – Limitations of E-Commerce – Types of E-Commerce: B2B, B2C, C2C, C2B, G2c – E-Commerce Business Models – E-Commerce Infrastructure and Components.

UNIT II

E-Commerce Applications

Applications in Manufacturing, Retail, Wholesale and Service sector – E-Commerce in Education , Healthcare and Banking – Electronic Data Interchange (EDI): Meaning, Benefits and Components – Supply Chain Management(SCM) and Customer Relationship Management(CRM) in E-Commerce – E-Tailing and E-Governance.

UNIT III

Electronic Payment Systems

Overview of Electronic Payment Systems – Types: Credit card, Debit card, Smart card, Digital Wallets, UPI, Net Banking – Payment Gateway - Process and Participants – Security Issues in Online Payments – E-Cash and E-Cheques.

UNIT IV

Security and Legal Aspects of E-Commerce

E-Commerce Security – Threats and Challenges – Firewalls, Encryption and Digital Signature – Cybercrime and Cyber Laws – Legal Framework for E-Commerce in India (IT Act 2000) – Intellectual Property Rights (IPR) in E-Commerce

UNIT V

E-Commerce Strategy and Implementaion

Developing an E-Commerce Website – Planning, Hosting, and Design - Technology for E-Commerce – HTML, XML, JavaScript (Basics) - Mobile Commerce and Social Commerce - Digital Marketing – SEO, SEM, Affiliate Marketing - Future Trends in E-Commerce: AI, Blockchain, IoT in E-Commerce

TEXT BOOKS:

1. *P.T. Joseph* – E-Commerce: An Indian Perspective, *PHI Learning*
2. *Ravi Kalakota & Andrew B. Whinston* – Frontiers of Electronic Commerce, *Pearson Education*
3. *David Whiteley* – E-Commerce: Strategy, Technologies and Applications, *McGraw Hill Education*

REFERENCES:

1. *S. Jaiswal* – E-Commerce, *Galgotia Publications*
2. *Kamlesh K. Bajaj & Debjani Nag* – E-Commerce: The Cutting Edge of Business, *Tata McGraw Hill*
3. *Kenneth C. Laudon & Carol Guercio Traver* – E-Commerce: Business, Technology, Society, *Pearson*

WEB RESOURCES:

1. <https://www.nptel.ac.in>
2. <https://www.mygreatlearning.com/academy>
3. <https://www.coursera.org>
4. <https://www.udemy.com>
5. <https://www.digitaluniversity.ac>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCC5CC10	E-Commerce					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO2	✓			✓	✓	✓		✓	✓	✓	
CO3	✓	✓	✓		✓	✓	✓	✓	✓	✓	
CO4	✓		✓	✓		✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓			✓	✓	
Number of Matches(✓) =40 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

SEMESTER-V

Course Code: 23UCC5CC11
Instruction Hours: 6
Credits: 4

Exam Hours:3
Internal Marks: 25
External Marks: 75

Core Course – XI – Banking Law and Practice

Objectives:

1. To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
3. To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. To understand how capital fund of commercial banks, objectives and process of Asset securitization etc
5. To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Course Outcomes:

1. Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
3. Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
5. Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

UNIT I

Introduction to Banking

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development.

UNIT II

RBI

Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.

UNIT III

Bank Account

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing – Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

UNIT IV

Endorsement

Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker’s duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances.

UNIT V

E-Banking

Meaning-Services-e-banking and Financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS - Monetary policies- final sector reforms- Chakravarthy committee 1985- classification of assets & provisions.

TEXT BOOKS:

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

REFERENCES:

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. [Katait Sanjay](#), Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory and Practice Of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money and Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5. Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

WEB RESOURCES:

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCC5CC11	Banking Law and Practice					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO3	✓	✓	✓		✓	✓		✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
Number of Matches(✓) =44 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-V

Course Code: 23UCC5DE1
Instruction Hours: 5
Credits: 4

Exam Hours:3
Internal Marks: 25
External Marks: 75

Discipline Specific Elective Course-I - Indirect Taxation

Objectives:

1. To get introduced to indirect taxes
2. To have an overview of Indirect taxes
3. To be familiar the CGST and IGST Act
4. To learn procedures under GST
5. To gain knowledge about Customs Duty.

Course Outcomes:

- 1.Acquaintance with Indirect tax laws
- 2.Exposed to the overview of GST.
- 3.Apply provisions of CGST and IGST
- 4.Summarise procedures of GST
- 5.Discuss aspects of Customs Duty in India

UNIT I

Introduction to Indirect Tax

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023

UNIT II

An Overview of Goods & Service Tax (GST)

Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

UNIT III

CGST & IGST Act 2017

Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply– Anti Profiteering Rules – Doctrine of Unjust Enrichment

UNIT IV

Procedures under GST

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST,

Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

UNIT V

Customs Act 1962

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.

TEXT BOOKS:

1. Vinod K Singhanian, Indirect Taxes, Taxman's Publications, New Delhi.
2. Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

REFERENCES:

1. V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2. T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3. Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.

WEB RESOURCES:

1. [https://iimskills.com/goods-and-services-tax/#:~:text=GST
20an%20acronym%20for%20Goods%20and%20Services%20Tax-
etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.](https://iimskills.com/goods-and-services-tax/#:~:text=GST%20an%20acronym%20for%20Goods%20and%20Services%20Tax-etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.)

2. <https://tax2win.in/guide/gst-procedure>

3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCC5DE1	Indirect Taxation					5	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓			✓	✓	
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓	✓		✓	✓		✓	✓		
CO4	✓			✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) =40 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

SEMESTER-V

Course Code: 23UCC5DE2
Instruction Hours: 5
Credits: 4

Exam Hours:3
Internal Marks: 25
External Marks: 75

Discipline Specific Elective Course-II - Management Information System

Objectives:

1. To enable the students to learn Management Information system in an organisation.
2. To enable the students to understand the lifecycle of system development.

Course Outcomes:

1. The students should be able to specify software requirements for Management
2. Students will be able to do the information in a systematic manner.
3. Students will be understand the concept of information systems in management.
4. Students will understand the database management systems
5. They will be able to the conceptual presentations.

UNIT I

Management information system: Meaning – Features – Requisites of an effective MIS – MIS Model – Components – subsystems of an MIS – Role and importance – Corporate planning for MIS – Growth of MIs in an organization – Centralization vs. Decentralization of MIS – Limitations of MIS.

UNIT II

System concepts – Elements of system – Characteristics of a system – Types of System – Categories of information system – system development lifecycle – system enhancement

UNIT III

Information systems in business and management: Transaction processing system: Information repeating and executive information system.

UNIT IV

Database management system – Need- Advantages- Limitations- Basic database concepts – Components of DBMS - Database Administrator & Users-Client server architecture networks.

UNIT V

Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.

TEXT BOOKS:

1. Gorden B.Davis & Margrethe H.Olson, “Management information system”. McGraw Hill Publishing..
2. Dr.S.P.Rajagopalan, Management information system – Margham Publishing, 7thEdition.

REFERENCES:

1. A.K.Gupta – management information system – S.Chand & Co.
2. C.S.V.Murthy – Management information system
system
3. Sadagopan .S – Management information system

WEB RESOURCES:

1.NPTEL online course – Management information system - <https://nptel.ac.in/courses/106105182/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCC5DE2	Management Information System					4	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓			✓	✓	
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓	✓		✓	✓		✓	✓		
CO4	✓			✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 40 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-VI

Course Code: 23UCC6CC12
Instruction Hours: 6
Credits: 5

Exam Hours:3
Internal Marks: 25
External Marks: 75

Core Course – XII – INCOMETAX THEORY, LAW AND PRACTICE

Objectives:

1. To introduce students to the fundamental concepts and definitions of the Income Tax Act.
2. To impart knowledge on computation of income under various heads including salary, house property, and business/profession.
3. To enable students to compute taxable income from capital gains and other sources.
4. To explain exemptions, deductions, and important provisions such as depreciation and gratuity under income tax.
5. To develop analytical skills in tax planning and accurate computation of total income for individuals.

Course Outcomes:

1. To enable the students to know the basic concepts of income tax.
2. To enable the students to know the determination of house property income
3. To make the students to understand the method of computation of gain on business or profession and capital gains.
4. To enable the students to know the set – off and carry forward of losses.
5. To enable the students to calculate income tax for individual and companies.

UNIT I

Meaning of income – Need- Objectives-Important Definitions under the Income tax Act – Scope of Total income - Person- Assessee- Residential status –Permanent Account Number -Income exempted from tax.

UNIT II

Heads of income–Salaries –Allowances –Perquisites-Valuation–Different forms of salary– Other related provisions – Gratuity – Computation of Gratuity-Pension – Computationof pension– Provident Fund.

UNIT III

Income from House Property - Definition of Annual value- Meaning-Municipal value- Computation of income from let out property-Deduction from Annual value – Computation under different circumstances.

UNIT IV

Income from Business or Profession -Admissible and Inadmissible expenses – General Deductions – Principles – Provisions relating to Depreciation – Deemed businessprofit chargeable to tax – Computation of income from business or profession – Compensation of total income-individual.

UNIT V

Income from Capital gains -Indexation-Types- Short term- Long term capital gains – Transfer of capital assets – certain transition not included as transfer (Exemption under Section54) –Income from other sources – Computations .

(Theory25%,Problem75%)

TEXT BOOKS:

1. Income tax law and Practice – T.S. Reddy Prasad and Hari Prasad Reddy, Margham Publications.
2. Guide to Direct taxes – Dr. Bhagvathi Prasad, Tax man Publishers.

REFERENCES:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal Income tax law and accounts -- Sahitya Bhawan Publications, 61st Edition: 2020
2. Dr. H. C. Mehrotra - Income tax law and accounts, Sahitya Bhawan Publications 61st Edition, Agra (Updated)
3. Reddy and Reddy, income tax law and accounts - Margham publications, Chennai (Updated)

WEB RESOURCES:

- <https://www.slideshare.net/123456789ASHU/introductionto-income-tax>
- https://www.youtube.com/watch?v=Qgt8l3PqgQ&ab_channel=CAdilipbadlani
- <https://www.slideshare.net/anandkankni/income-underhead-salaries>
- https://www.youtube.com/watch?v=2Tujn58lqA&ab_channel=CAdilipbadlani
- https://www.youtube.com/watch?v=6bh9QvRZyFA&ab_channel=NitinGoel

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCC6CC13	Income Tax Theory, Law & Practice					6	5			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓			✓	✓	
CO2	✓	✓	✓	✓		✓	✓	✓		✓	
CO3	✓	✓	✓		✓	✓		✓	✓	✓	
CO4	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓		
Number of Matches (✓) = 41 Relationship: High											
Mapping	1-29%	30-59%	60-69%	70-89%	90-100%						
Matches	1-14	15-29	30-34	35-44	45-50						
Relationship	Very Poor	Poor	Moderate	High	Very High						

SEMESTER-VI

Course Code: 23UCC6CC13
Instruction Hours: 6
Credits: 5

Exam Hours:3
Internal Marks: 25
External Marks: 75

Core Course – XIII – Management Accounting

Objectives:

1. To understand basics management accounting
2. To know the aspects of Financial Statement Analysis
3. To familiarize with fund flow and cash flow analysis
4. To learn about budgetary control
5. To gain insights into marginal costing.

Course Outcomes:

1. Remember and recall basics in management accounting
2. Apply the knowledge of preparation of Financial Statements
3. Analyze the concepts relating to fund flow and cash flow
4. Evaluate techniques of budgetary control
5. Formulate criteria for decision making using principles of marginal costing.

UNIT I

Introduction to Management Accounting

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT II

Financial Statement Analysis

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

UNIT III

Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.

UNIT IV

Budgetary Control

Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.

UNIT V

Marginal Costing : Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point.

TEXT BOOKS:

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2. Dr. S.N. Maheswari, Cost and Management Accounting, Sultanchandsons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin, Dasilton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

REFERENCES:

1. Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4. Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan, Management Accounting, New Age Publishers, Chennai.

WEB RESOURCES:

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCC6CC13	Management Accounting					6	5			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO3	✓		✓		✓	✓	✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
Number of Matches (✓) = 43 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

SEMESTER-VI

Course Code: 23UCC6CC14
Instruction Hours: 5
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

Core Course – XIV – Auditing

Objectives:

1. To understand the fundamental concepts, need, and importance of auditing in business operations.
2. To develop knowledge on various audit techniques, procedures, and classifications of audit.
3. To build competence in understanding internal controls and internal audit procedures.
4. To familiarize students with vouching, verification, and valuation processes in auditing.
5. To introduce various types of audit reports, auditor's rights and responsibilities, and modern forms of auditing like forensic, environmental, HR, and government audits.

Course Outcomes:

1. Understand the principles and objectives of auditing and its significance in corporate governance.
2. Apply appropriate audit techniques and evaluate audit evidence effectively.
3. Examine and assess the effectiveness of internal control systems and internal audit.
4. Analyze vouching and verification procedures related to business transactions, assets, and liabilities.
5. Interpret various types of audits including statutory, cost, management, forensic, and government audits.

UNIT I

Introduction–Meaning –Need-Importance-Features–Objectives–Advantages of Auditing
– Materiality in Auditing–Classifications of Audit–Techniques of Auditing –Merits- Audit
Evidence – Criteria for Selection of Audit Evidence – Process of gathering Evidence.

UNIT II

Audit Programme –Audit Note Book–Working Paper–Audit Planning-Engagement of an
Auditor for Audit Work–Internal Control–Objectives of Internal Control– Forms of
Internal Control– Merits –Drawback of Internal Control–Internal Audit–Features–
Objectives–Advantages of Internal Audit-Distinction Between Internal Control and
Internal audit.

UNIT III

Meaning– Definition– Objectives–Importance- Need-Requisites of a Valid Voucher–Types
of Vouching–Vouching of Cash Transaction–Vouching of Trade Transactions- Advantages-Drawbacks-
Verification–Objects of Verification – Principles of Verification–Verification-Valuation of Assets–
Verification of Liabilities.

UNIT IV

Auditors of a Company–Appointment –Removal –Remuneration –Qualification-Disqualification of
Auditor– Rights- Duties- Responsibilities- Powers of Auditor- Liabilities of Auditor– Audit Report–
Types of Audit Report-Advantages–Statutory Report–Matters to be included in the Audit Report.

UNIT V

Cost Audit- Management Audit– Features- Process of Management Audit– Human Resource Audit–
Environment Audit– Social Audit- Forensic Audit- Computerised Audit– Benefits– Deficiencies– Role
of Auditor in Computerised Environment–Audit of Government Accounts– Features of Government

TEXT BOOKS:

1. Tandon B.N. 2015 Practical Auditing, S.Chand & Co, New Delhi
2. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai, 2015

REFERENCES:

1. Natarajan, L. 2013. Auditing Chennai: Margham Publications. Chennai
2. Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultan Chand & Sons.
3. Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing: S Chand & Company Pvt. Ltd. New Delhi.

WEB RESOURCES:

- https://www.youtube.com/watch?v=zuaVL3PMqj4&ab_channel=DrSHIVAJIRSHEL
- <https://www.slideshare.net/gopikrishz/auditing-46200775>
- <https://www.slideshare.net/AjayNazarene/unit-4-vouching>
- <https://www.slideshare.net/ali03444/audit-evidence-presentation>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCC6CC14	Auditing					5	5			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓		✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓		✓	✓		✓	✓	✓	
CO4	✓	✓		✓		✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 42 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-VI

Course Code: 23UCC6DE3
Instruction Hours: 5
Credits: 4

Exam Hours:3
Internal Marks: 25
External Marks: 75

Discipline Specific Elective Course-III – Human Resource Management

Objectives:

- 1.To explore to the aspects relating of Human resource management
- 2.To equip with the various processes of Recruitment and Selection
- 3.To be acquainted with Training methods and the concept of Performance Appraisal
- 4.To learn about Industrial Relations
- 5.To assimilate knowledge on employee welfare.

Course Outcomes:

1. Examine the role of HRM in the new age organization and plan man power requirements and implement techniques of job design.
2. Formulate action plans for employee Recruitment and Selection.
3. Choose appropriate methods of Training
4. Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.
5. Formulate strategies for employee welfare.

UNIT I

Introduction to HRM

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis.

UNIT II

RECRUITMENT AND SELECTION

Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae – Test- types– Kinds of employment interview – Medical Screening – Appointment Order.

UNIT III

TRAINING AND DEVELOPMENT

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.

UNIT IV

INDUSTRIAL RELATIONS

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration

– Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.

UNIT V

EMPLOYEE WELFARE

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits

TEXT BOOKS:

- 1.Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
- 2.Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
- 3.Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers
- 4.P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

REFERENCES:

- 1.L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
- 2.DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
- 3.Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
- 4.Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.

WEB RESOURCES:

- 1.<https://hr.university/shrm/strategic-human-resource-management/>
 - 2.<https://www.investopedia.com/terms/c/collective-bargaining.asp>
- Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCC6DE3	Human ResourceManagement					5	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓			✓	✓		✓	✓	✓	
CO4	✓			✓	✓		✓	✓	✓		
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 40						Relationship: High					

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-VI

Course Code: 23UCC6DE4
Instruction Hours: 5
Credits: 4

Exam Hours:3
Internal Marks: 25
External Marks: 75

Discipline Specific Elective Course-IV – R Language

Objectives:

- 1.Acquire programming skills in core R Programming
- 2.Acquire Object-oriented programming skills in R Programming.
- 3.Develop the skill of designing graphical-user interfaces (GUI) in R Programming
- 4.Acquire R Programming skills to move into specific branches

Course Outcomes:

- 1.To understand the problem solving approaches
- 2.To learn the basic programming constructs in R Programming
- 3.To practice various computing strategies for R Programming -based solutions to real world problems

Unit - I

Introduction – Understanding R data structure – Scalar – Vector – Data Frames – Using C, Cbind, Rbind, attach and detach functions in R.

Unit – II

Reading Tabular data files – Reading CSV files – Importing data from Excel and from SAS – Accessing database – Saving in R adata – Loading Ra data objects – Writing to files.

Unit – III

Merging data – Relabelling the column names – Converting various types – Data sorting – Data aggregation – Commonly used mathematical functions – User defined function .

Unit – IV

While loop – if loop – For loop – Arithmetic operations - Local and global variables.

Unit – V

Box plot – Histogram – Pareto charts – Pie graph – Line chart – Scatterplot – Developing graphs.

List of Exercises

1. Data In R
2. Reading And Writing Data
3. R And Databases
4. Dates
5. Factors
6. Subscribing
7. Character Manipulation
8. Data Aggregation
9. Reshaping DataBasics
10. The R Environment
11. Probability And Distributions
12. Descriptive Statistics and Graphics
13. One- And Two-Sample Tests
14. Regression And Correlation
15. Analysis Of Variance And The Kruskal–Wallis Test
16. Tabular Data
17. Power And The Computation Of Sample Size
18. Advanced Data Handling
19. Multiple Regression
20. Linear Models
21. Logistic Regression
22. Survival Analysis
23. Rates And Poisson Regression
24. Nonlinear Curve Fitting

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCC6DE4	R Language					5	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓	✓		✓	✓		✓	✓	✓	
CO4	✓		✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓		✓	✓		✓	✓	✓	
Number of Matches(✓) = 43 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-VI

Course Code: 23UCC6PW
 Instruction Hours: 3
 Credits: 3

Internal Marks: 20
 External Marks: 80

Core Course – VI – Project Work

Objective :

- To practice the method of social science research
- To develop skills in using the method of social science research.

Outcomes :

- Obtained greater understanding of real market situations through gathered informations
- Get open to the elements to tools of data collections and use analytical skills.
- Have improved knowledge on research process.
- Have proficiency to practice evidence based research

The student should do a research project and submit dissertation under the guidance of a faculty.

The length of the research report may be between 60-70 pages and not exceeding 75 pages.

1. PROJECT REPORT EVALUATION (Both Internal & External)

I.	Plan of the project	-	10 Marks
II.	Execution of the Plan (Collection Of Data/Organisation of Materials)	-	25 Marks
III.	Presentation of the Report	-	<u>45 Marks</u>
	Total	-	80 Marks
1.	Viva-Voce / Internal & External	-	<u>20 Marks</u>
	Total	-	<u>100 Marks</u>

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCC6PW	Project with Viva-Voce					3	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓			✓	✓	
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓	✓		✓	✓		✓	✓		
CO4	✓			✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) =40 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

