



VELS



INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)

(Deemed to be University Estd. u/s 3 of the UGC Act, 1956)

PALLAVARAM - CHENNAI

ACCREDITED BY NAAC WITH 'A' GRADE

Marching Beyond 25 Years Successfully

B.Com [Computer Application]

Curriculum and Syllabus

Regulations 2021

(Based on Choice Based Credit System (CBCS)

and

Learning Outcomes based Curriculum Framework (LOCF))

Effective from the Academic year

2021-2022

Department of Commerce

School of Management Studies

SCHOOL OF MANAGEMENT STUDIES AND

COMMERCE

Department of Commerce [Computer Application]

VISION

- To impart quality higher education, empower and encourage research and motivate the students to understand the nuances of the various industry and upgrade their knowledge.

MISSION

- To develop Socially - conscious business, entrepreneur and managers for facilitating and enhancing the global competitiveness of organization
- To develop and produced globally competent business leaders with strong desire to excel as professional and improve quality of human life, society and environment.
- To secure 100% results in the university examination
- Motivate our students to acquire progression and long term employment with well reputed companies.
- To provide students with good platform and experience in doing independent research in future.

PROGRAMME EDUCATIONAL OUTCOME (PEOs)

B.COM [COMPUTER APPLICATION]:

- I. To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.
- II. To familiarize with communication motivation and leadership towards directing and to analyze the process of controlling system.
- III. To develop the decision making practical application of business software for communication report, writing and preparation of computerized accounting.
- IV. Formulating business problems and provide innovative solutions and molding the students into future visionaries and Management leaders.
- V. Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in corporates.

PROGRAM OUTCOMES (POs)

- I. Study of this program will provide wide knowledge both in commerce and Computer software applications.
- II. Program includes various accounting courses, enables the students to gain theoretical and problem solving ability of the students.
- III. Business software applications courses like Tally will enable the students to start a small software business of self-employment.
- IV. These courses have opened the floodgates in the area of computers and other core industries, and other professional studies CA, ICWA etc.
- V. Courses of this program provide bright future in the IT fields, Software, Banks, Companies, BPOs and KPOs.
- VI. This program courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.
- VII. Courses of the program provide the cost benefit analysis and SWOT analysis enables the students for cost consciousness of each and every business operations.

PROGRAMME SPECIFIC OUTCOME (PSOS)

B.COM [COMPUTER APPLICATION]:

- I. Programme provides the outcome of Accounting, Banking, Cost Accounting, Management Accounting, Computer Language, Software and Software application in the Commerce.
- II. Programme has opened the floodgates in the eve of software application jobs in the eve of trade Commerce, Business, Banking, and Insurance and in related eve of business.
- III. Students will get the practical skill to work as accountant, audit assistant, Tax consultant and computer operators, As well as financial supporting services.

LIST OF BOARD OF STUDIES (BOS) MEMBERS :

S.NO	NAME OF THE MEMBER	DESIGNATION	SATUS IN BOS
1	Dr. M. Chandran	Professor, HOD(A&F), VISTAS,	Chairman
2	Dr. P. Jagadeesan	Professor, HOD(General), VISTAS	Internal Member
3	Dr. S. Vennilla Shree	Professor, HOD(CS), VISTAS	Internal Member
4	Dr. M. Kavitha	Professor, HOD (CA), VISTAS	Internal Member
5	Dr. G.S. Maheswari	Professor, Commerce, VISTAS	Internal Member
6	Dr. S. Jayakani	Associate Professor, Commerce, VISTAS	Internal Member
7	Dr. C.B. Senthil Kumar	Professor, HOD(Dr. MGR Educational & Research Institute	External Member - Academic Expert
8	Dr. R. Kamaraj	Director, E-leaf Technologies, Chennai	External Member - Industrial Expert
9	Dr. V. Venkat Ragavan	Assistant Professor & HOD SRM University	External Member- Alumini Expert

UG REGULATIONS 2021
DEGREE OF BACHELOR OF COMMERCE [CA]

1. DURATION OF THE PROGRAMME

1.1. Three years (six semesters)

1.2. Each academic year shall be divided into two semesters. The odd semesters shall consist of the period from July to November of each year and the even semesters from January to May of each year.

1.3 There shall be not less than 90 working days for each semester.

2. ELIGIBILITY FOR ADMISSION

2.1. The details of Eligibility for Admission – Pass in Higher Secondary or equivalent to HSC

3. MEDIUM OF INSTRUCTION

The medium of instruction for all UG programmes is English excluding Tamil, Hindi and French Language Papers

4. CREDIT REQUIRMENTS AND ELIGIBILITY FOR AWARD OF DEGREE

A Candidate shall be eligible for the award of Degree only if he/she has undergone the prescribed course of study in VISTAS for a period of not less than three academic years and passed the examinations of all the prescribed courses of Six Semesters earning a minimum of 140 credits as per the distribution given in for Part I, II, III and also fulfilled such other conditions as have been prescribed thereof.

5. COURSE

Each course / subject is to be designed under lectures / tutorials / laboratory or field work / seminar / practical training / Assignments / Term paper or Report writing etc., to meet effective teaching and learning needs.

6. COURSE OF STUDY AND CREDITS

The Course Components and Credit Distribution shall consist Part I, II & III:

The UG programme consists of a number of courses. The term ‘course’ is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a ‘paper’ in the conventional sense. The following are the various categories of courses suggested for the UG programmes.

Part I – Language Courses (LC) (any one of Tamil, Hindi, French or special subject designed in lieu of the above).

Part II – English Language courses (ELC) or special subject designed in lieu of.

The Language courses and English Language Courses are 4 each / 2 each in number and the LC and ELC are meant to develop the students communicative skill at the UG level.

Part III – Core courses i.e. major courses that compulsorily required for each of the programme of study (CC), Ability Enhancement Course (AHC), Discipline Specific Elective Course (DSE) and Skill Enhancement Course (SEC).

For each course, credit is assigned based on the following:

Contact hour per week		CREDITS
1 Lecture hour	-	1 Credit
1 Tutorial hour	-	1 Credit
2 Practical hours	-	1 Credit

(Laboratory / Seminar / Project Work / etc.)

7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

- 7.1. **Eligibility:** Students shall be eligible to go to subsequent semester only if they earn sufficient attendance as prescribed therefor by the Board of Management from time to time.
- 7.2. **Attendance:** All Students must earn 75% and above of attendance for appearing for the University Examination. (Theory/Practical)
- 7.3. **Condonation of shortage of attendance:** If a Student fails to earn the minimum attendance (Percentage stipulated), the HODs shall condone the shortage of attendance on medical grounds up to a maximum limit of 10% (i.e. between 65% and above and less than 75%) after paying the prescribed fee towards the condonation of shortage of attendance. The students with attendance of less than 65 and more than 50% shall be condoned by VC on the recommendation of HODs on genuine grounds, will be permitted to appear for the regular examination on payment of the prescribed condonation fee.
- 7.4. **Detained students for want of attendance:** Students who have earned less than 50% of attendance shall be permitted to proceed to the next semester and to complete the Program of study. Such Students shall have to repeat the semester, which they have missed by rejoining after completion of final semester of the course, by paying the fee for the break of study as prescribed by the University from time to time.
- 7.5. **Transfer of Students and Credits:** The strength of the credits system is that it permits inter Institutional transfer of students. By providing mobility, it enables individual students to develop their capabilities fully by permitting them to move from one Institution to another in accordance with their aptitude and abilities.

- 7.5.1. Transfer of Students is permitted from one Institution to another Institution for the same program with same nomenclature, provided, there is a vacancy in the respective program of Study in the Institution where the transfer is requested.
- 7.5.2. The marks obtained in the courses will be converted into appropriate grades as per the University norms.
- 7.5.3. The transfer students are not eligible for Ranking, Prizes and Medals.
- 7.5.4. Students who want to go to foreign Universities upto two semesters or Project Work with the prior approval of the Departmental / University Committee are allowed to transfer of their credits. Marks obtain in the courses will be converted into Grades as per the University norms and the students are eligible to get CGPA and Classification.

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)

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6. Teaching Learning Process
7. Assessment Methods

**LEARNING OUTCOMES-BASED CURRICULUM
FRAMEWORK FOR UNDER GRADUATE
PROGRAMME - B.COM [Computer Application]**

1. INTRODUCTION

A high priority task in the context of future education development agenda in India is fostering quality higher education. Future improvement of quality of higher education is considered critical for enabling effective participation of young people in knowledge production and participation in the knowledge economy, improving national competitiveness in a globalized world and for equipping young people with skills relevant for global and national standards and enhancing the opportunities or social mobility. Sustained initiatives are required for institutionalizing an outcome-oriented higher education system and enhancing employability of graduated through curriculum reform based on a learning outcomes-based curriculum framework, improving/upgrading academic resources and learning environment, raising the quality of teaching and research across all higher processes and reach a larger body of students through alternative learning modes such as open and distance learning modes and use of MOOCs.

2. LEARNING OUTCOMES BASED APPROACH TO CURRICULUM

PLANNING

The fundamental premise underlying the learning outcomes-based approach to curriculum planning and development is that higher education qualifications such as a Bachelor's degree Programs are awarded on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes and values) and learning outcomes specify what graduates completing a particular programme of study are expected to know, understand and be able to do at the end of their programme of study.

The expected learning outcomes are used as reference points that would help formulate graduate attributes, qualification descriptors, programme learning outcomes and course learning outcomes which in turn will help in curriculum planning and development, and in the design, delivery and review of academic programmes. It may be noted that the learning outcomes-based curriculum framework is not intended to promote designing of a national common syllabus for a programme of study or learning contents of courses within each programme of study or to prescribe a set of approaches to teaching-learning process and assessment of student learning levels. Instead, they are intended to allow for flexibility and innovation in (i) programme design and syllabi development by higher education institutions (HEIs), (ii) teaching-learning process, (iii) assessment of student learning levels, and (iv) periodic programme review within a broad framework of agreed expected graduate attributes, qualification descriptors, programme learning outcomes and course learning outcomes. The overall objectives of the learning outcomes-based curriculum framework are to:

- Formulate graduate attributes, qualification descriptors, programme learning outcomes and course learning outcomes that are expected to be demonstrated by the holder of a qualification;
- Enable prospective students, parents, employers and others to understand the nature and level of learning outcomes (knowledge, skills, attitudes and values) or attributes a graduate of a programme should be capable of demonstrating on successful completion of the programme of study;
- Maintain national standards and international comparability of learning outcomes and academic standards to ensure global competitiveness, and to facilitate student/graduate mobility; and
- Provide higher education institutions an important point of reference for designing teaching-learning strategies, assessing student learning levels, and periodic review of programmes and academic standards.

Key outcomes underpinning curriculum planning and development

The learning outcomes-based curriculum framework for undergraduate education is a framework based on the expected learning outcomes and academic standards that are expected to be attained by graduates of a programme of study and holder of a qualification. The key outcomes that underpin curriculum planning and development at the undergraduate level include Graduate Attributes, Qualification Descriptors, Programme Learning Outcomes, and Course Learning Outcomes:

2.1 NATURE AND EXTENT OF THE PROGRAM

- **Disciplinary knowledge and skills :**

Comprehensive knowledge and understanding of major concepts theoretical principles and experimental findings in computer application in commerce (MS Office, DBMS, ERP & Tally, Computer language in business and Digital and MIS) and other related field of study including broader interdisciplinary sub field such as economic, Environmental science and Management science.

- **Ability to use modern skilled Communicator:**

Ability to transmit complex technical information relating to commerce in clear and concise manner in writing and orally skills

- **Critical thinker and problem solver:**

Ability to employee's Critical thinking and efficient problem solving skills in the four basic areas of commerce, accounting, Management, computer & finance.

- **Sense of inquiry:**

Capability for asking relevant appropriate question relating to issues and problems in the field of commerce and planning executing reporting the result of an experiment or investigation.

- **Team Player / Worker:**

Capable working effectively in drivers teams in both class room laboratory and in industry and field institution.

- **Skilled Manager:**

Capable of identifying / mobilizing appropriate resources required for project, and manage a project through to completion, while absorbing responsible and ethical scientific conduct, and time bound completion of projects.

- **Digitally literate:**

Capable using computers for commerce stimulation and computation and appropriate software for analyses of data, and employing modern library search tools to locate, retrieve and evaluate commerce related information

- **Ethical awareness / reasoning :**

Avoiding unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, and appreciate environmental and sustainability issues.

- **Lifelong learners:**

Capable of self-paced and self-directed learning aimed at personal development and for improving knowledge - skill development and reskilling .

2.2 AIMS OF THE BACHELOR'S DEGREE PROGRAMME IN B. COM [COMPUTER APPLICATION]

- Provide students with learning experiences that help deep interests in learning commerce, develop broad and balanced knowledge and understanding of Business concepts, principles and theories related to commerce equip students with appropriate tools of analysis to tackle issue and problems in the field of commerce with computer application.
- Develop students the ability to apply the knowledge and skills they have acquired to the solution of specific theoretical and applied problems in commerce.
- Provide students with the knowledge and skill base that would enable them to undertake further studies in commerce and related areas or in multidisciplinary areas that involve commerce and help develop a range of generic skills that are relevant to wage employment, self-employment and entrepreneurship.

3. GRADUATE ATTRIBUTES IN B.COM [COMPUTER APPLICATION]

Some of the characteristic attributes of a graduate in B.COM [Computer Application]

- ❖ **Disciplinary knowledge and skills**
- ❖ **Skilled communicator**
- ❖ **Critical thinker and problem solver**
- ❖ **Sense of inquiry**
- ❖ **Team player/worker**
- ❖ **Skilled project manager**
- ❖ **Digitally Efficient**
- ❖ **Ethical awareness / reasoning**
- ❖ **National and international perspective**
- ❖ **Lifelong learners**

4. QUALIFICATION DESCRIPTORS

A qualification descriptor indicates the generic outcomes and attributes expected for the award of a particular type of qualification (for example, a bachelor's degree or a bachelor's degree with honours). The qualification descriptors also describe the academic standard for a specific qualification in terms of the levels of knowledge and understanding, skills and competencies and attitudes and values that the holders of the qualification are expected to attain and demonstrate. These descriptors also indicate the common academic standards for the qualification and help the degree-awarding bodies in designing, approving, assessing and reviewing academic programmes. The learning experiences and assessment procedures are expected to be designed to provide every student with the opportunity to achieve the intended programme learning outcomes. The qualification descriptors reflect both disciplinary knowledge and understanding as well as generic skills, including global competencies that all students in different academic fields of study should acquire/attain and demonstrate.

Qualification descriptors for a Bachelor's Degree programme

The students who complete three years of full-time study of an undergraduate programme of study will be awarded a Bachelor's Degree. Some of the expected learning outcomes that a student should be able to demonstrate on completion of a

degree-level programme may include the following:

- Demonstrate (i) a fundamental/systematic or coherent understanding of an academic field of study, its different learning areas and applications, and its linkages with related disciplinary areas/subjects; (ii) procedural knowledge that creates different types of professionals related to the disciplinary/subject area of study, including research and development, teaching and government and public service; (iii) skills in areas related to one's specialization and current developments in the academic field of study.
- Use knowledge, understanding and skills required for identifying problems and issues, collection of relevant quantitative and/or qualitative data drawing on a wide range of sources, and their application, analysis and evaluation using methodologies as appropriate to the subject(s) for formulating evidence-based solutions and arguments;
- Communicate the results of studies undertaken in an academic field accurately in a range of different contexts using the main concepts, constructs and techniques of the subject(s);
- Meet one's own learning needs, drawing on a range of current research and development work and professional materials;
- Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions.
- Demonstrate subject-related and transferable skills that are relevant to some of the job trades and employment opportunities.

5. PROGRAM LEARNING OUTCOMES

- Study of this program will provide wide knowledge both in commerce and Computer software applications.
- Program includes various accounting courses, enables the students to gain theoretical and problem solving ability of the students.
- Business software applications courses like Tally will enable the students to start a small software business of self-employment.

- These courses have opened the floodgates in the area of computers and other core industries, and other professional studies CA, ICWA etc.
- Courses of this program provide bright future in the IT fields, Software, Banks, Companies, BPOs and KPOs.
- This program courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.
- Courses of the program provide the cost benefit analysis and SWOT analysis enables the students for cost consciousness of each and every business operations.

6. TEACHING LEARNING PROCESS

Teaching-learning process and assessment of student learning levels. Instead, they are intended to allow for flexibility and innovation in (i) programme design and syllabi development by higher education institutions (HEIs), (ii) teaching-learning process, (iii) assessment of student learning levels, and (iv) periodic programme review within a broad framework of agreed expected graduate attributes, qualification descriptors, programme learning outcomes and course learning outcomes. The overall objectives of the learning outcomes-based curriculum framework are to:

- Formulate graduate attributes, qualification descriptors, programme learning outcomes and course learning outcomes that are expected to be demonstrated by the holder of a qualification;
- Enable prospective students, parents, employers and others to understand the nature and level of learning outcomes (knowledge, skills, attitudes and values) or attributes a graduate of a programme should be capable of demonstrating on successful completion of the programme of study;
- Maintain national standards and international comparability of learning outcomes and academic standards to ensure global competitiveness, and to facilitate student/graduate mobility; and
- Provide higher education institutions an important point of reference for designing teaching-learning strategies, assessing student learning levels, and periodic review of programmes and academic standards.

7. ASSESSMENT METHODS

Examination And Evaluation

7.1. Examination:

- i) There shall be examinations at the end of each semester, for odd semesters in the month of October / November, for even semesters in April / May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed courses in the subsequent examinations to be held in October / November or April / May.
- ii) A candidate should get registered for the first semester examination. If registration is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed OR belated joining OR on medical grounds, the candidates are permitted to move to the next semester. Such candidates shall re-do the missed semester after completion of the programme.
- iii) The results of all the examinations will be published through University Website. In the case of passed out candidates, their arrear results, will be published through University Website.

7.2 To Register for all subjects: Students shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examination, except for the shortage of attendance programs. For this purpose, Students shall register for all the arrear subjects of earlier semesters along with the current (subsequent) Semester Subjects.

7.3. Marks for Continuous Internal Assessment (CIA) Examinations and End Semester Examinations (ESE) for PART I, II, III

7.3.1 There shall be no passing minimum for Continuous Internal Assessment (CIA) Examinations.

7.3.2 For End Semester examination, passing minimum shall be 40% (Forty Percentage) of the maximum marks prescribed for the Course/Practical/Project and Viva-Voce.

7.3.3 In the aggregate (CIA and ESE) the passing minimum shall be of 40%.

7.3.4. He / She shall be declared to have passed the whole examination, if he/she passes in all the courses wherever prescribed in the curriculum by earning 140 CREDITS in PartI, II, III.

7.4 Question Paper Pattern for End Semester Examination

SECTION – A 10 questions 10 X 2 = 20 Marks

SECTION – B 5 questions either or pattern 5 X 16 = 80 Marks

Total 100 Marks

7.5 SUPPLEMENTARY EXAMINATION: Supplementary Examinations are conducted for the students who appeared in the final semester examinations. Eligible criteria for appearing in the Supplementary Examinations are as follows:

7.5.1. Eligibility: A Student who is having a maximum of two arrear papers is eligible to appear for the Supplementary Examination.

7.5.2. Non-eligibility for those completed the program: Students who have completed their Program duration but having arrears are not eligible to appear for Supplementary Examinations.

7.6. RETOTALLING, REVALUATION AND PHOTOCOPY OF THE ANSWER SCRIPTS:

10.1. Re-totalling: All UG Students who appeared for their Semester Examinations are eligible for applying for re-totalling of their answer scripts.

10.2. Revaluation: All current batch Students who have appeared for their Semester Examinations are eligible for Revaluation of their answer scripts. Passed out candidates are not eligible for Revaluation.

10.3. Photocopy of the answer scripts: Students who have applied for revaluation can download their answer scripts from the University Website after fifteen days from the date of publication of the results.

7.7. The examination and evaluation for MOOCs will be as per the requirements of the regulatory bodies and will be specified at the beginning of the Semester and notified by the university NPTEL-SWAYAM Coordinator (SPOC).

7.8. CLASSIFICATION OF SUCCESSFUL STUDENTS

7.8.1. PART I TAMIL / OTHER LANGUAGES; PART II ENGLISH AND PART III CORE SUBJECTS, ALLIED, ELECTIVES COURSES AND PROJECT: Successful Students passing the Examinations for the Part I, Part II and Part III courses and securing the marks

- a) CGPA 9.00 to 10.00 shall be declared to have passed the examination in **First class with Outstanding**.
- b) CGPA 7.50 to 8.99 shall be declared to have passed the examination in **First class with distinction**.
- c) CGPA 6.00 to 7.49 shall be declared to have passed the examination in **First Class**.
- d) CGPA 5.00 to 5.99 in the aggregate shall be declared to have passed the examination in the **SECOND Class**.
- e) CGPA 4.00 to 4.99 shall be declared to have passed the examination in the **THIRD Class**.

7.9. MARKS AND GRADES:

The following table shows the marks, grade points, letter grades and classification to indicate the performance of the Student:

13.1. Computation of Grade Point Average (GPA) in a Semester, Cumulative Grade Point Average (CGPA) and Classification .

GPA for a Semester: = $\sum_i C_i G_i \div \sum_i C_i$ That is, GPA is the sum of the multiplication of grade points by the credits of the courses divided by the sum of the credits of the courses in a semester.

Where, C_i = Credits earned for course i in any semester,

G_i = Grade Points obtained for course i in any semester

n = Semester in which such courses were credited.

Grade Conversion Table – UG			
Range of Marks	Grade Points	Letter Grade	Description
90 - 100	10	O	Outstanding
82 - 89	9	A+	Excellent
75 - 81	8	A	Very Good
67 - 74	7	B+	Good
60 - 66	6	B	Above Average
50 - 59	5	C	Average
40 - 49	4	D	Minimum for pass
0 - 39	0	RA	Reappear
		AAA	Absent

Letter Grade and Class CGPA

Overall Performance - UG		
CGPA	GRADE	CLASS
4.00 - 4.99	D	Third Class
5.00 - 5.99	C	Second Class
6.00 - 6.69	B	First Class
6.70 - 7.49	B+	
7.50 - 8.19	A	First Class with Distinction*
8.20 - 8.99	A+	
9.00 - 10.00	O	First Class - Outstanding*

- The Students who have passed in the first appearance and within the prescribed semester of the UG Programme (Major, Allied and Elective courses only) are eligible.

7.10. RANKING

- Students who pass all the examinations prescribed for the Program in the **FIRST APPEARANCE ITSELF ALONE** are eligible for Ranking / Distinction.
- In the case of Students who pass all the examinations prescribed for the Program with a break in the First Appearance are only eligible for Classification.
- Students qualifying during the extended period shall not be eligible for RANKING.

7.11 MAXIMUM PERIOD FOR COMPLETION OF THE PROGRAMS TO QUALIFY FOR A DEGREE

7.11.1. A Student who for whatever reasons is not able to complete the programs within the normal period (N) or the Minimum duration prescribed for the programme, may be allowed two years period beyond the normal period to clear the backlog to be qualified for the degree. (Time Span = N + 2 years for the completion of programme)

7.11.2. In exceptional cases like major accidents and child birth an extension of one year considered beyond maximum span of time (Time Span= N + 2 + 1 years for the completion of programme).

7.12. REVISION OF REGULATIONS, CURRICULUM AND SYLLABI

The University may from time to time revise, amend or change the Regulations, Curriculum, Syllabus and Scheme of examinations through the Academic Council with the approval of the Board of Management.

**VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED STUDIES
(VISTAS)**

**B.COM DEGREE (COMPUTER APPLICATION)
COURSE OF STUDY AND SCHEME OF ASSESSMENT**

SEMESTER I

Total No. of Credits =140

Category	Code No.	Course	Hours/Week			Credits	MAXIMUM MARKS		
			L	T	P		CA	SEE	TOTAL
Lang	21LT001/	Tamil-I/							
	21LHIN001/	Hindi- I/	3	0	0	3	40	60	100
	21LFR001	French- I							
English	21LEN001	English -I	3	0	0	3	40	60	100
Core	21CBCC11	Financial	4	1	0	5	40	60	100
		Accounting I							
Core	21CBCC12	Introduction to Information	4	1	0	5	40	60	100
		Technology							
Core	21CBCC13	Managerial	5	0	0	5	40	60	100
		Economics							
AECC	21ABCC11	Communication skills	1	0	2	2	40	60	100
SEC	21SBCC11	Orientation / Induction programme / Life skills	-	-	-	-	-	-	-
		Total	20	2	2	23			

SEMESTER II

Category	Code No.	Course	Hours/Week			Credits	MAXIMUM MARKS		
			L	T	P		CA	SEE	TOTAL
Lang	21LT002/ 21LHIN002/ 21LFR002	Tamil- II/ Hindi- II/ French- II	3	0	0	3	40	60	100
Eng	21LEN002	English -II	3	0	0	3	40	60	100
Core	21CBCC21	Financial Accounting II	4	1	0	5	40	60	100
Core	21CBCC22	E-Commerce and its Applications	4	1	0	5	40	60	100
Core	21CBCC23	International Economics	5	0	0	5	40	60	100
SEC	21SBCC21	Soft Skills - I	2	0	0	2	40	60	100
SEC		NSS/ NCC/ Swacch Bharat/Inplant Training	-	-	-	-	-	-	-
		Total	21	2	0	23			

L – Lecture Hour T – Tutorial P – Practical

CA – Continuous Assessment

SEE – Semester End Examination

SEMESTER III

Category	Code No.	Course	Hours/Week			Credits	MAXIMUM MARKS		
			L	T	P		CA	SEE	TOTAL
Core	21CBCC31	Business Statistics	4	1	0	5	40	60	100
Core	21CBCC32	Corporate Accounting	4	1	0	5	40	60	100
Core	21CBCC34	Data Base Management Systems	5	0	0	5	40	60	100
AECC	21ABCC31	Environment Studies	2	0	0	2	40	60	100
DSE	21DBCC33	Business Law- Discipline specific Elective I	4	1	0	5	40	60	100
SEC	21SBCC31	Soft Skill II	2	0	0	2	40	60	100
SEC		Swayam /NPTEL/Value Added Course	-	-	-	-	-	-	-
		Total	21	3	0	24			

SEMESTER IV

Category	Code No.	Course	Hours/Week			Credits	MAXIMUM MARKS		
			L	T	P		CA	SEE	TOTAL
Core	21CBCC41	Operations Research	4	1	0	5	40	60	100
Core	21CBCC42	Advanced Corporate Accounting	4	1	0	5	40	60	100
Core	21CBCC43	Company Law	4	0	0	4	40	60	100
Core	21CBCC44	Web Technology	4	0	0	4	40	60	100
DSE	21DBCC41	Fundamentals of Tally - Discipline Specific Elective - II	3	0	0	3	40	60	100
SEC	21SBCC41	Soft Skills III	2	0	0	2	40	60	100
SEC		Internship	0	0	2	1	-	-	-
		Total	21	2	2	24			

L – Lecture Hour T – Tutorial P – Practical

CA – Continuous Assessment

SEE – Semester End Examination

SEMESTER V

Category	Code No.	Course	Hours/Week			Credits	MAXIMUM MARKS		
			L	T	P		CA	SEE	TOTAL
CORE	21CBCC51	Cost Accounting	4	1	0	5	40	60	100
DSE	21DBCC51	Income Tax Law & Practice - I - Discipline Specific Elective - III	5	0	0	5	40	60	100
DSE	21DBCC52	Management Information System - Discipline Specific Elective - IV	4	0	0	4	40	60	100
DSE	21DBCC53	Financial Management Discipline Specific Elective - V	4	0	0	4	40	60	100
GE	21GBCC51	Consumer Protection Generic Elective - I	3	0	0	3	40	60	100
SEC	21SBCC51	Mini Project	0	0	4	2	40	60	100
SEC		Skill Enhancement Training / Student Club Activities	-	-	-	-	-	-	-
		Total	20	1	4	23			

SEMESTER VI

Category	Code No.	Course	Hours/Week			Credits	MAXIMUM MARKS		
			L	T	P		CA	SEE	TOTAL
DSE	21DBCC61	Management Accounting Discipline Specific Elective - VI	4	0	0	4	40	60	100
DSE	21DBCC62	Income Tax Law & Practice - II Discipline Specific Elective - VII	4	1	0	5	40	60	100
DSE	21DBCC63	Data Analytics in Business Discipline Specific Elective - VIII	4	0	0	4	40	60	100
GE	21GBCC61	Disaster Management Generic Elective - II	3	0	0	3	40	60	100
SEC	21SBCC61	Entrepreneurial Development	2	0	0	2	40	60	100
DSE	21RBCC61	Research Project Work	0	0	8	4	40	60	100
SEC	21SBCC62	Technical Seminar	0	0	2	1	40	60	100
		Total	17	1	10	23			

L – Lecture Hour T – Tutorial P – Practical

CA – Continuous Assessment

SEE – Semester End Examination

LIST OF ABILITY ENHANCEMENT ELECTIVE COURSES			L	T	P	C
1	21ABCC11	Communication Skills	2	0	0	2
2.	21ABCC31	Environmental Studies	2	0	0	2

LIST OF DISCIPLINE SPECIFIC ELECTIVE COURSES			L	T	P	C
1.	21DBCC33	Business Law	4	1	0	5
2.	21DBCC41	Fundamentals of Tally	3	0	0	3
3.	21DBCC51	Income Tax Law & Practice - I	5	0	0	5
4.	21DBCC52	Management Information System	4	0	0	4
5.	21DBCC53	Financial Management	4	0	0	4
6.	21DBCC61	Management Accounting	4	0	0	4
7.	21DBCC62	Income Tax Law & Practice - II	4	1	0	5
8.	21DBCC63	Data Analytics in Business	4	0	0	4
9.	21DBCC55	Marketing Management	6	0	0	6
10.	21DBCC65	Office Management	6	0	0	6
11.	21DBCC57	Organisational Behaviour	6	0	0	6
12.	21DBCC58	Business Policy	6	0	0	6
13.	21DBCC64	Human Resource Development	5	0	0	5
14.	21DBCC67	Investment Management	6	0	0	6
LIST OF GENERIC ELECTIVE COURSES			L	T	P	C
1.	21GBCC51	Consumer Protection	3	0	0	3
2.	21GBCC61	Disaster Management	3	0	0	3
3	21GBCC52	Consumer Affairs	3	0	0	3

LIST OF SKILL ENHANCEMENT ELECTIVE COURSES			L	T	P	C
1.	21SBCC21	Soft Skill - I	2	0	0	2
2.	21SBCC31	Soft Skill - II	2	0	0	2
3.	21SBCC41	Soft Skill - III	0	0	4	2
4.	21SBCC42	Internship	2	0	0	2
5.	21SBCC51	Mini Project	2	0	0	2
6.	21SBCC61	Entrepreneurship Development	2	0	0	2
7.	21SBCC62	Technical Seminar	0	0	2	1

L – LECTURE .

P – PRACTICAL .

C – CREDITS

T – TUTORIALS.

SYLLABUS

CORE COURSES

21LT001

பாடக் குறியீட்டு எண்

3 0 0 3

பாடக் குறியீட்டு எண்: 21LTA001

பருவம்-1, தமிழ்மொழிப்பாடம்-1, பகுதி-1, தகுதிப்புள்ளி: 3, வாரப் பாட நேரம்: 3.

தாள்-1

இக்காலக் கவிதைகள் – உரைநடை – பண்பாடு – மொழித்திறன்

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், தற்கால தமிழ் இலக்கிய வகைமைகளான மரபுக்கவிதை, புதுக்கவிதை, உரைநடை ஆகியவற்றை அறிமுகப்படுத்துதல், தமிழர்தம் வாழ்வியல் நெறிகளையும் பண்பாட்டுச் செழுமைகளையும் இன்றைய தலைமுறையினர் அறியச் செய்தல், மாணவர்களுக்குத் தமிழைத் தவறின்றி எழுதுவதற்குத் தேவையான பயிற்சி அளித்து அவர்களின் மொழித்திறனை மேம்படுத்துதல், செய்யுளின் நலத்தைப் பாராட்டும் முறைமையை அறியச் செய்து அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களுக்கு வேலைவாய்ப்பை உருவாக்குவதும் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1: மரபுக்கவிதை

9 மணி நேரம்

1. பாரதியார் - பாரத தேசம் என்னும் தலைப்பில் ஆறு பாடல்கள்.
(பாடல் எண்கள் 1, 6, 7, 9, 12, 13)
2. பாரதிதாசன் - தமிழுக்கும் அமுதென்று பேர் என்னும் தலைப்பிலான கவிதை.
3. தேசிக விநாயகம் பிள்ளை - உடல் நலம் பேணல் என்னும் தலைப்பிலான கவிதை
4. முடியரசன் - காவியப் பாவை - “புண்படுமா” என்னும் கவிதை.

அலகு 2: புதுக்கவிதை

9 மணி நேரம்

1. நா. காமராசன் - *கறுப்பு மலர்கள்* தொகுப்பில் *காகிதப்பூக்கள்* என்னும் தலைப்பிலான கவிதை.
2. அப்துல் ரகுமான் - *ஆலாபனை* தொகுப்பில் *போட்டி* என்னும் தலைப்பிலான கவிதை
3. ஈரோடு தமிழன்பன் - *ஒரு வண்டி சென்ரியு* தொகுப்பில் தேர்ந்தெடுக்கப்பட்ட சென்ரியு கவிதைகள்
4. ஆண்டாள் பிரியதர்ஷினி - *முத்தங்கள் தீர்ந்துவிட்டன* தொகுப்பில் '*இங்கே வரும் போது*' என்னும் தலைப்பிலான கவிதை

அலகு 3: உரைநடை

9 மணி நேரம்

1. மாணாக்கரும் தாய்மொழியும் - திரு.வி.க.,
2. மன வலிமை வேண்டும் - மு.வரதராசனார்
3. செம்மொழித் தமிழின் சிறப்புகள்
4. பண்டைத் தமிழரின் சாதனைச் சுவடுகள்

அலகு 4: தமிழர் வாழ்வும் பண்பாடும்

9 மணி நேரம்

பண்பாடு - வாழ்வியல் முறை - அகம், புறம் - உணவு முறை - விருந்தோம்பல் - நம்பிக்கைகள் - விழாவும் வழிபாடும் - கலைகள் - கட்டடம் - சிற்பம் - ஓவியம் - இசை - கூத்து - தொழிலும் வணிகமும் - அறிவியல் நோக்கு.

அலகு 5: மொழித்திறன், இலக்கிய வரலாறு, இலக்கணம்

9 மணி

நேரம்

1. எழுத்துப் பிழை, தொடர்பு பிழைகள்
2. வேற்றுமை இலக்கணம்
3. செய்யுள் நலம் பாராட்டல்
4. பாடம் தழுவிய இலக்கிய வரலாறு (மரபுக் கவிதை, புதுக்கவிதை, உரைநடை)

மொத்தம்: 45 மணி நேரம்

பார்வை நூல்கள்

1. தமிழர் நாகரிகமும் பண்பாடும், டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
2. தவறின்றித் தமிழ் எழுதுவோம், மா. நன்னன், ஏகம் பதிப்பகம், 1999.
3. தவறின்றித் தமிழ் எழுத - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
4. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காடெமி, 2002.
5. புதிய தமிழ் இலக்கிய வரலாறு, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
6. செம்மொழி தமிழின் சிறப்பியல்புகள் - முனைவர் மறைமலை இலக்குவனார்; <https://www.youtube.com/watch?v=HHZnmJb4jSY>
7. பாடநூல் தேடலுக்கான இணையம் - <https://archive.org/>

I year-I Sem (Prose,official Letter writing& Technical words)**I year-I Sem (Prose,official Letter writing& Technical words)****Course Objective:**

- To enable the students to develop communication skills
- To train students in official language
- To enrich their knowledge in Hindi literature
- To teach them human values & create awareness towards exploitation

Unit I	- 'Ek atuut kadi' by shri Rajkishore letter writing (application), Technical words (prashasanik vakyansh:1-50).	9
Unit II	'Devi singh' by agyeya , letter writing (bank A/C opening&closing), Technical words (prashasanik vakyansh:51-100).	9
Unit III	' kabiraa ki kaashi 'by Kumar Ravindra	9
Unit IV	' bharathiya vigyan ki kahaani - 'hamne diyaa ,hamne liyaa' 'by Gunakar mule, letter writing (shikayath pathra, gyapan) Technical words: takniki shabd-25.	9
Unit V	letter writing (sarkari pathra, ardha sarkaari pathra, kaaryalaya aadesh), Technical words: takniki shabd-25.	9
Total hours	45	

Course Outcome

At the end of this course

- CO 1 Students will be familiar with official letter writing
- Co 2 will understand their responsibility in the society
- CO 3 students will be moulded with good character understand human values
- CO 4 students will gain knowledge about ancient &,rich culture of India
- CO 5 will know the equivalent Hindi words for scientific terms

Text /Reference Books :

Agyeya ki sampurna kahaniyaa - Rajpal &sons, year 2017,
Yatraye our bhi ,Kumar Ravindra Rashmi prakashan ,Lucknow
Bharathiya vigyan ki kahani, Hindi book centre ,NewDelhi
Gadya Khosh

Weblinks:

<http://www.hindisamay.com/content/1321/1/%E0%A4%B0%E0%A4%BE%E0%A4>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>

Course Objective: To introduce French Language. To enable the students to understand and to acquire the basic knowledge of French Language with the elementary grammar.

UNIT:I INTRODUCTION**09**

CONTENT :Introduction-Alphabet-comment prononcer, écrire et lire les mots-base: les prénoms personnel de 1er , 2eme et 3eme personnes-conjugaisons les verbes être et avoir en forme affirmative, négative Et interrogative.

UNIT II- LECON 1-3**09**

CONTENT :Leçon 1 :Premiers mots en français- 2.Les hommes sont difficiles 3.Vive la liberté-Réponses aux questions tires de la leçon-Grammaire: Les adjectives masculines ou féminines-Les article définies et indéfinis-Singuliers et pluriels.

UNIT III-LECON 4-6**09**

CONTENT :Leçons 4. L'heure c'est l'heure 5.Elle va revoir sa Normandie 6.Mettez-vous d'accord groupe de nom-Réponses aux questions tires de la leçon-Grammaire :A placer et accorder l'adjectif en groupe de nom-Préposition de lieu-A écrire les nombres et l'heure en français

UNIT :IV-LECON 7-9**09**

CONTENT :Leçon 7.Trois visage de l'aventure , 8. A moi Auvergne 9.Recit de voyage- Réponses aux questions tires de la leçon- Grammaire : Adjectif processif- Les phrases au présent de l'indicatif-Les phrases avec les verbes pronominaux au présent.

UNIT :V- COMPOSITION :**09**

CONTENT : A écrire une lettre a un ami l'invitant a une célébration différente
ex :mariage-A faire le dialogue- A lire le passage et répondre aux questions.

TOTAL HOURS 45

COURSE OUTCOME :

CO1 The content of the unit 1 aids the students to explore the basics of the new foreign language.

CO2 The content of unit 2 to experience the basic formations of words and its basic grammar by differentiating with English.

CO3 This imparts the additional information in terms of general in the sense of geographical and culture.

CO4 Enable students for framing the basics sentence.

CO5 Making the students community to know the french format of letter writing and essay writing.

TEXTBOOK :

Jack GIRARDER & Jean Marie GRIDLIG, <<Méthode de Français PANORAMA>>, Clé Internationale, Goyal Publication ,New Delhi Edition 2014.

REFERENCE BOOKS:

DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition 2014.

Nithya Vijayakumar get ready French grammar-Elementary Goyal publications ,New Delhi Edition 2014.

WEB SITE SOURCES LINK;

<https://www.thoughtco.com/french-reading-tips-1369373>

<https://www.bnf.fr/fr>

<https://www.laits.utexas.edu/tex/>

21LEN001

ENGLISH I - PROSE

3 0 0 3

Course Objective:

- To enable students to develop their communication skills effectively. To make students familiar with usage skills in English Language.
- To enrich their vocabulary in English
- To develop communicative competency.

	Credit Hours
UNIT I	09
1. Dangers of Drug Abuse - Hardin B Jones	
2. Tight Corners - E. V. Lucas	
UNIT II	09
3. Futurology - Aldous Huxley	
4. If You are Wrong, Admit it - Dale Breckenridge Carnegie	
UNIT III	09
5. Industry - Dr.M.Narayana Rao & Dr.B.G.Barki	
6. Turning Point of My Life - A.J Cronin	
UNIT IV	09
7. Excitement - Mack R. Douglas	
8. The Kanda Man Eater - Jim Corbett	
UNIT V	09
9. Vocabulary and Exercises under the Lessons	
Total	45 Hours

Note: Lessons prescribed are from various anthologies and respective exercises therein will be taught.

Course Outcome

- At the end of this course students will be able to,
- CO1 Examine the language of prose.
 - CO2 Utilize instructions on fundamentals of grammar
 - CO3 Develop their own style of writing after studying diverse prose essays.
 - CO4 Classify different essays on the basis of their types.
 - CO5 Critically comment on the textual content of prose.

Reference Books :

- English for Communication Enrichment: by Jeya Santhi June 2015.
- Dr. M. Narayana Rao and Dr. B. G. Barki – Anu’s Current English for Communication2001 (AnuChitra).
- Dr. Ananthan , R. Effective Communication. Ed. Chennai : Anu Chithra Pub.2010.

Web Sources:

- <https://www.gradesaver.com/>
- <https://www.enotes.com/>
- <https://www.jstor.org/>
- <https://www.sparknotes.com/>
- <https://www.cliffsnotes.com/>

Course objective: To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the Foot Hold in Accounts.

UNIT I INTRODUCTION TO ACCOUNTING 15

Meaning and definition of accounting- functions of accounting – limitations of accounting – accounting concepts and conventions, systems of accounting – single entry system – double entry system – subsidiary books including cash book – trial balance.

UNIT II PREPARATION OF FINAL ACCOUNTS 15

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital, interest on drawing, discount on creditors and creation of various reserves.

UNIT III BANK RECONCILIATION STATEMENT AND ACCOUNTS 15

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement.

UNIT IV CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS

15

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

UNIT V SINGLE ENTRY SYSTEM OF ACCOUNTING 15

Single entry system – salient features – limitations of single entry system – distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only)

Total: 75Hrs

COURSE OUTCOME:

CO1- To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings

CO2- To introduce single entry system of accounts

CO3- To enable students with the skills to prepare royalty accounts,

CO4- To understand the system of preparing consignment accounts

CO5- To familiar with the procedure involved in the farm accounts.

Text books:

1. T.S.Reddy&A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand& Company Ltd., 2002, Reprint – 2008.

Websites:

<https://theaccountingpath.org>

Web Sources:

<https://www.accounting.com/resources/online-research-guide/>

Course objective:

- This course deals with the application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data often in the context of a business or other enterprise.
- To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.
- To provide basic conceptual knowledge about the computer systems and information technology Objectives: After the successful completion of the course the students should have thorough knowledge about concepts and principles of information technology.

UNIT - I HARDWARE AND SOFTWARE: 15

computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

UNIT - II TYPES OF COMPUTER SYSTEMS 15

Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers, data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Net workings: Local and wide area networks.

UNIT - III INPUT, OUTPUT DEVICES 15

Components of computers input, output and storage devices, software: System software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

UNIT - IV OPERATING SYSTEMS 15

Dos, windows, UNIX, Windows NT, windows98 - E.Commerce. Internet Extranet- E.mail and its uses-world wide websites-mobile computers.

UNIT -V APPLICATIONS 15

Text Manipulation, Usage of Bullets and Numbering, Header and Footer, usage of Spell check, Find & Replace using Ms-Word-Cell Editing, Data Sorting, Worksheet Preparation using Ms-Excel-Slide Transitions and Animation, Organisation Chart using Ms-Power Point.

Total : 75 Hrs

Course Outcome: C105 – Introduction to Information Technology

Table 1: Course Outcome

Co.No	k-Level	Course Outcome
C105.1	K2	Understand the Computer Application areas in Business and importance of computer in business.
C105.2	K5	Understand and Infer the generation of computers with present generation computers and its transformations.
C105.3	K3	Apply I/O devices and system languages, Steps in developing a computer programme.
C105.4	K3	Apply operating system concepts, email concepts to handle the OS and email effectively.
C105.5	K3	Understand use of word processing, spreadsheet, database, and presentation applications.

TEXT BOOK :

Introduction to Information Technology, ITL Education Solutions Ltd., Pearson Education, 1st Edition, 2007

REFERENCE BOOKS

1. Computer and common sense-Roger Hunt and John Shellery, 2007
2. Using Micro Computers- Brightman and Dimsdale, 2002
3. P.c.Software made simple-R.K.Taxali, 2000
4. Introduction to computers-Alexis Leon and Mathews Leon, 2008
5. Information technology for management-Henry c.Lucas, 2005

Web Site

1. https://www.tutorialspoint.com/computer_fundamentals/index.htm
2. https://www.academia.edu/34887670/Unit_1_Information_Technology_Notes

Web Resource

1. <https://www.youtube.com/watch?v=7BfdMKeLTj0>
2. <https://www.youtube.com/watch?v=-AP1nNK3bRs>

COURSE OBJECTIVE

- To understand the fundamental of Managerial Economics.
- To understand the concepts of Demand, Cost, Production and Markets.
- To analyse the Cost function and Production function.
- To examine the profit position of the firm through Break Even Analysis.
- Critically evaluate the business practices existing in the market.

SYLLABUS		
UNIT	CONTENT	HOURS
I	Managerial economics – Definition, Nature and scope – Decision Making – Risk and Uncertainty – Concept of Efficiency.	12
II	Demand – Law of Demand – Elasticity of Demand – Law of Supply – Demand Forecasting – Consumer durable and Capital Goods – Consumer Surplus.	12
III	Cost Classification - Short Run and Long Run, Cost Function, Theories of profit – Profit Maximization – Break-Even Analysis.	12
IV	Production Function – Law of Variable Proportions – Law of Returns to Scale – Law of Diminishing Returns – Economics of Scale.	12
V	Price and Output Determination – Under Perfect Competition Monopoly – Monopolistic Competition – Oligopoly – Pricing Objectives and Methods	12

Text books: 1. S.Shankaran, "Managerial Economics", Margham Economics, Chennai, 2008.

2. R.Cauvery& Others – Managerial Economics. S. Chand And Company, New Delhi, 2015.

References: 1. S.Mukherjee, "Business And Managerial Economics in global Context", New Central Bank Agency (P) Ltd, Kolkatta, 2009.

2. William F. Samuelson and Stephen G. Marks, "Managerial Economics", Johny Wiley & Sons, 2010

E-References:<https://www.mooc-list.com/tags/managerial-economics>

https://www.edx.org/learn/managerial_economics

<https://www.classcentral.com/course/swayam-intoduction-to-managerial-economics-141155>

பாடக் குறியீட்டு எண்: 21LTA002

பருவம்-2, தமிழ்மொழிப்பாடம்-2, பகுதி-1, தகுதிப்புள்ளி: 3, வாரப் பாட நேரம்: 3.

தாள்-2

அற இலக்கியம் – சிற்றிலக்கியம் – சிறுகதை – பயன்பாட்டுத் தமிழ்

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், அற இலக்கியங்கள், சிற்றிலக்கியம், சிறுகதை ஆகியவற்றை அறிமுகப்படுத்துதல், தற்காலப் பேச்சுத் தமிழ் எழுத்துத்தமிழ் ஆகியவற்றின் வளர்நிலைகளை மாணவர்களை அறியச் செய்தல், அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களின் மொழித் திறனை மேம்படுத்த அவர்களுக்குக் கடிதம் எழுதும் கலையைக் கற்றுக்கொடுத்தல், அணி இலக்கணத்தை அறியச் செய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1: அற இலக்கியங்கள்

10 மணி நேரம்

1. திருக்குறள் - வான் சிறப்பு(அறம்), ஊக்கமுடைமை(பொருள்), குறிப்பறிதல்(இன்பம்) – மூன்று அதிகாரங்கள் முழுமையும்.
2. நாலடியார் – மூன்று பாடல்கள். (2, 3, 5)
3. பழமொழி நானூறு – மூன்று பாடல்கள் (74, 75, 78)
4. திரிகடுகம் – மூன்று பாடல்கள் (10, 12, 22)
5. இனியவை நாற்பது – மூன்று பாடல்கள் (1, 12, 16)

அலகு 2: சிற்றிலக்கியம்

10 மணி நேரம்

1. முத்தொள்ளாயிரம்
 - சேரன் - வீரம் 14, 15 பாடல்கள்
 - சோழன் - காதல் 23, 24 பாடல்கள்
 - பாண்டியன் - நாடு 87, 88 பாடல்கள்
2. தமிழ்விடு தூது - முதல் 20 கண்ணிகள்
3. திருக்குற்றாலக் குறவஞ்சி - மலைவளம் கூறுதல் - முதல் 5 பாடல்கள்
4. முக்கூடற்பள்ளு - மூத்த பள்ளி நாட்டு வளம் கூறுதல் 3 பாடல்கள், இளைய பள்ளி நாட்டு வளம் கூறுதல் 3 பாடல்கள்.
5. கலிங்கத்துப் பரணி - பாலை பாடியது - முதல் 5 பாடல்கள்

அலகு 3: சிறுகதை

9

மணிநேரம்

1. அறிஞர் அண்ணா - செவ்வாழை
2. புதுமைப்பித்தன் - கடவுளும் கந்தசாமிப் பிள்ளையும்
3. ஜெயகாந்தன் - யுகசந்தி
4. கு.அழகிரிசாமி - காற்று
5. அம்பை - காட்டில் ஒரு மான்

அலகு 4: பேச்சுத் தமிழ்

8 மணி நேரம்

பேச்சுத் திறன் - விளக்கம் - பேச்சுத்திறனின் அடிப்படைகள் - வகைகள் - மேடைப்பேச்சு - உடையாடல் - பயிற்சிகள்

அலகு 5: எழுத்துத் தமிழ், இலக்கிய வரலாறு, இலக்கணம்

8 மணி நேரம்

1. கலைச் சொல்லாக்கம் - தேவைகள் - கலைச்சொற்களின் பண்புகள் - அறிவியல் கலைச் சொற்கள் - கடிதம் - வகைகள் - அலுவலகக் கடிதங்கள் - உறவுமுறைக் கடிதங்கள்.
2. பாடம் தழுவிய இலக்கிய வரலாறு (அற இலக்கியம், சிற்றிலக்கியம், சிறுகதை)
3. அணி இலக்கணம்
4. விண்ணப்பக் கடிதம் எழுதுதல்

மொத்தம்: 45 மணி நேரம்

பார்வை நூல்கள்

1. பேசும் கலை, முனைவர் கு.ஞானசம்பந்தன் விஜயா பதிப்பகம், 2000.

2. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., சாகித்திய அக்காதெமி , புது தில்லி, 2002.
3. தமிழ் நடைக் கையேடு, மொழி அறக்கட்டளை, 2008.
4. பயன்பாட்டுத் தமிழ், முனைவர் அரங்க இராமலிங்கம், முனைவர் ஒப்பிலா மதிவாணன், சென்னை பல்கலைக்கழகம், 2007
5. மொழிபெயர்ப்பியல் அடிப்படைகள், கா. பட்டாபிராமன், யமுனைப் பதிப்பகம், திருவண்ணாமலை, 1999.

6 பாடநூல் தேடலுக்கான இணையம்

- <http://www.tamilvu.org/library>
- <https://archive.org/>

Course Objective:

- To train students in translation
- To develop reading & writing skills
- To create interest towards reading different types of literature

Unit I	- 'idgah' by Premchand' (<u>kahani</u>), Translation- Definition,Types	9
Unit II	'pitha ' by gyanranjan (kahani), Translation - Anuvadak ke gun	9
Unit III	- jamun ka ped by Krishna chander ' (kahani) , Translation Practice	9
Unit IV	- adhi rath ke baad by Shankar shesh (<u>naatak</u>), Translation Practice	9
Unit V	- adhi rath ke baad by Shankar shesh (<u>naatak</u>), Translation Practice	9

Total Hours :45

Course Outcome

At the end of this course

- CO 1 Students will know the importance & process of translation
 Co 2 understand the values of elders in a family & extend their support
 CO 3 will know the different writing skills of authors
 CO 4 gain knowledge in Hindi literature
 CO 5 will acquire knowledge in Hindi Sahithya

Text/Reference book :

Adhi rath ke baad ,by Shankar shah ,kitabghar prakashan ,2000

Idgah by Premchand, Bharathiya gyan peeth , New Delhi ,
Jamun ka ped by Krishna Chandra, Deepak publishers, Nov. 2019
Pitha by gyan ranjan, Rajkamal publication, Jan 2018
Glossary of Administrative terms , Commission for scientific terms & Technical Terminology, 2007
Patralekhan kala by Dr. Shivshankar Pandey, 2018

Gadya khosh

Weblinks:

<https://premchandstories.in/eidgaah-story-munshi-premchand-pdf/>

<https://www.google.com/search?q=pitha+by+gyan+ranjan&oq=pitha+by+gya&aqs=chrome.1.69i57j0i13j0i22i30.10387j0j4&sourceid=chrome&ie=UTF-8>

<http://db.44books.com/2020/04/%e0%a4%86%e0%a4%a7%e0%a5%80-%e0%a4%b0%e0%a4%be%e0%a4%a4-%e0%a4%95%e0%a5%87-%e0%a4%ac%e0%a4%be%e0%a4%a6.html>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9 / %E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF>

Course objective: To fortify the grammar and vocabulary skills of the students. Enable the students have an idea of the French Culture and Civilization

UNIT:10-11

09

CONTENT : Leçons :10 Les affaires marchent,11 un repas midi a problèmes- Réponses aux questions tires de la leçon-grammaire ;présent progressif passe récent ou future proche-complément d'Object directe-complément d'objet

UNIT II- LECON 12-13

09

CONTENT : Leçons 12 :tout est bien qui fini bien,-13 aux armes citoyens-réponses aux questions tires de la leçon-grammaire :les pronoms<<en ou y>> rapporter des paroles-Les pronoms relatifs que, qui ou ou.

UNIT III-LECON 14-15

09

CONTENT : Leçons 14.Qui ne risque rien n'a rien-15.la fortune sourit aux audacieux-réponses aux questions tires de la leçon-grammaire : comparaison-les phrases au passe compose.

UNIT :IV-LECON 16-18

09

CONTENT : Leçons 16 la publicité et nos rêves 17 la France la monde 18 campagne publicitaire réponses aux questions tires de la leçon-grammaire :les phrases a l'imparfait-les phrases au future

UNIT :V- COMPOSITION :

09

CONTENT : A écrire une lettre a un ami l'invitant a une célébration différente
ex : mariage- A faire le dialogue- A lire le passage et répondre aux questions.

TOTAL 45 HOURS

COURSE OUTCOME :

CO1 This enable students to learn the language without any grammatical errors.

CO2 As a result of the content makes the students to known about the types of pronouns and their useage.

CO3 This imparts the students in order to develop their basic writing skills.

CO4 Enable students for framing the basics sentence.

CO5 Making the students community to know the french format of letter writing and essay writing.

TEXTBOOK :

Jack GIRARDER & Jean Marie GRIDLIG, <<Méthode de Français PANORAMA>>, Clé Internationale, Goyal Publication ,New Delhi Edition 2014.

REFERENCE BOOKS:

DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition 2014.

Nithya Vijayakumar get ready French grammar-Elementary Goyal publications ,New Delhi Edition 2014.

WEB SITE SOURCES LINK;

<https://www.thoughtco.com/french-reading-tips-1369373>

<https://www.bnf.fr/fr>

<https://www.laits.utexas.edu/tex/>

**21LEN002 ENGLISH II - PRACTICAL ENGLISH (CONVERSATION
PRACTICE)**

3 0 0 3

Course Objective:

- To train students in the use of English language in varied literary and non-literary contexts.
- To teach them soft skills and strengthen their foundation in grammar.
- To evaluate students to sensitivity in conversational competency.

	Credit Hours
UNIT I	09
i. At the Airport	
ii. In a Bank	
iii. On a Bus	
UNIT II	09
iv. In Flight	
v. In a Hotel	
vi. In a Library	
UNIT III	09
vii. Tea Time	
viii. On a Train	
ix. In a Restaurant	
UNIT IV	09
x. On a Picnic	
xi. In a Police station	
xii. In a Post office	
UNIT V	09
xiii. In a travel agency	
xiv. Asking the way	
xv. At the theatre	
Total	45 Hours

Course Outcome

- At the end of this course students will be able to,
- CO1 Feel confident to speak in different situations.
- CO2 Learn befitting vocabulary words.
- CO3 Have the ability to visualize speaking situations.
- CO4 Be conversant with other conversational situations.
- CO5 Categorize the nature of questions asked usually in interviews.

Reference Books:

- English Conversation Practice, D.H.Spencer, Oxford.2010
- Communicative English by Department of English, National College(Autonomous),2005 Trichy.

Web Sources:

- <https://self-publishingschool.com/how-to-write-dialogue/>
- <https://www.masterclass.com/articles/how-to-write-dialogue>

21CBCC21

FINANCIAL ACCOUNTING - II

4 1 0 5

Course objective: To enable the students to prepare different kinds of Financial Statements.

UNIT I BRANCH ACCOUNTING 15

Branch accounts – objectives of branch accounts – types of branches – dependent branches – independent branch – accounting system.

UNIT II DEPARTMENTAL ACCOUNTS 15

Departmental accounts – accounting procedure – allocating procedure – allocation of common expenses – interdepartmental transfer

UNIT III ACCOUNTS RELATING TO HIRE-PURCHASE 15

Hire purchase – Hire purchase trading account – Stock and debtor system.

UNIT IV ADMISSION, RETIREMENT AND DEATH OF A PARTNER 15

Partnership accounts – admission – retirement – death of a partner.

UNIT V DISSOLUTION, INSOLVENCY AND GRADUAL REALISATION 15

Dissolution of partnership firm – dissolution accounts – insolvency of partners – gradual realization of assets.

Total: 75Hrs

Course Outcomes:

CO1- To gain knowledge on preparation of accounts in Hire purchase and Instalment system.

CO2- To acquire the skill to prepare different types of branch accounts.

CO3- To transform the accounting knowledge in preparing departmental accounting.

CO4- To familiar with the procedure involved in the dissolution of partnership firms.

CO5- To familiarize students with the application of important accounting standards

Total: 75 Hrs

Text books:

1. T.S.Reddy&A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand& Company Ltd., 2002, Reprint – 2008.

Websites: <https://theaccountingpath.org>

Web Sources: <https://www.accounting.com/resources/online-research-guide/>

21CBCC22

E-COMMERCE AND ITS APPLICATIONS

4 1 0 5

Course Objective

- To establish knowledge about computers and to acquaint the basic concepts of E-commerce.
- To instill idea of convergence of business relationship through recent technologies.
- To identify, define and differentiate the various modes of electronic commerce.

UNIT I INTRODUCTION

Evolution of E-commerce: Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India

UNIT II BUSINESS MODEL

Business Models of e-Commerce - B2B e-commerce and Electronic Data Interchange(EDI)– Business Applications of e-commerce. Infrastructure for e-commerce – Communication networks for e-commerce.

UNIT III NETWORK SERVICES

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

UNIT IV E-ONLINE BANKING

E-Banking Introduction-Need for computerization-Electronic delivery channels-Automated Teller Machine(ATM)-Electronic Fund Transfer(EFT)-uses computerization in clearing houses-Telebanking-Electronic Money Transfer(EMT)-e-Cheque-Financial Transactions Terminals - MICR Cheques-e-Banking in India..

UNIT V APPLICATIONS

E-Commerce Technology – Security Issues in e-Commerce – Legal and Ethical Issues - Role of social media in e-Commerce Industry-M-Commerce and WAP .Mobile Commerce Risk, Security and Payment Methods – Mobile money-infrastructure and fraud prevention for M-Payment.

COURSE OUTCOMES

CO. No	k-Level	Course Outcome
CO.1	K2	Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce
CO.2	K3	Identify the business model surroundings and Implement Electronic Data Interchange methods.
CO.3	K3	Able to handle electronic payment technology and requirements for internet based payments
CO.4	K3	Categorise Online E-Banking system and point out the methods
CO.5	K5	Improve familiarity with current challenges and issues in e-commerce. Review M-Commerce applications and criticize the risks.

TEXT BOOK

- 1.V. Rajaraman , “Essentials of E-Commerce Technology”, PHI Learning Private Limited, 2015 Revised Edition
2. Dr.C.S.Rayudu,” E-Commerce E-Business” , Himalaya publishing house, 2015 Revised Edition
- 3.Dr. U.S. Pandey Er. Saurabh Shukla, “E-Commerce and Mobile Commerce Technologies” S.Chand, 2015 Revised Edition

REFERENCE BOOKS

1. CSV Murthy e-Commerce– Concepts, Models, Strategies, Himalaya Publishing House. 2015 Revised Edition
2. Ravi Kalakota Andrew B. Whinston Frontiers of e-Commerce Pearson Education 2015 Revised Edition

Web Site

1. <http://notes4learners.blogspot.com/p/ecommerce-unit-1.html>
2. https://www.tutorialspoint.com/e_commerce/e_commerce_tutorial.pdf

Web Resource

1. <https://nptel.ac.in/courses/110/105/110105083/>
2. http://www.vssut.ac.in/lecture_notes/lecture1428551057.pdf

21CBCC23

INTERNATIONAL ECONOMICS

5 0 0 5

OBJECTIVE: To understand fundamental elements and need for International Trade

UNIT – I

15

International Trade - Definition – Need – Types of International Trade – Difference between Internal and International Trade – Importance of International Trade in Global Context

UNIT – II

15

Theories of Foreign Trade – Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler's, and Heckscher and Ohlin's Theories only)

UNIT – III

Balance of Payment and Balance of Trade – Meaning – Causes of Disequilibrium – Exchange Rates – Fixed and Floating Exchange Rates and their merits and demerits.

UNIT – IV **15**

International Trade Policies – SAARC – BRICs – South-South Co-operation

UNIT – V **15**

International Trade and Financial Organization – WTO, IMF and World Bank and their objectives and role of Foreign Trade and economic development of developing countries.

TOTAL HOURS 75

COURSE OUTCOME:

- CO1 - Aware of the gains of International Trade
- CO2 - Knowledge about theories of International Trade
- CO3 - Knowledge on BOP and BOT
- CO4 - Aware of objectives of SAARC, BRICs and South-South Co-operation
- CO5 - Aware of WTO and role of IMF and World Bank

TEXT BOOK

1. M.L Jhingan, 'International Economics' Vrinda Publication (P) Ltd., 6th edition 2008
2. Dr. S. Chandrachud, 'Chud's Series of International Economics', WISE Publications. 2020 Edition Chennai.

REFERENCES

1. Robert, J, Thomson – International Economics (2008).
2. Dominck Salvatore, International Economics, Tata McGraw – Hill Publishing Company Ltd, 2005.
3. Peter B. Kenen, International Economics, Cambridge University Press, 1996.

WEBLINK:

1.<https://www.economicdiscussion.net/international-economics/international-economics-its-concept-parts/4205#:~:text=International%20economics%20refers%20to%20a,and%20its%20effects%20on%20economy>.

WEBSOURCE:

1.<http://www.studyingeconomics.ac.uk/module-options/international-economics/>

21CBCC31

BUSINESS STATISTICS

4 1 0 5

Course Objective:

To develop the students ability to deal with numerical and quantitative issues in business. Enable the use of statistical, graphical and algebraic techniques wherever relevant. The course also have a proper understanding of Statistical applications in Business and Management.

UNIT-I Diagrammatic and Graphical representation of data

Introduction – Scope and Limitations of Statistical methods- Collection of data- Classification of data-Tabulation- Diagrammatic representation of data- Simple bar diagram, Multiple bar diagram, Percentage bar diagram and Pie diagram- Graphical representation of data- Histogram, Frequency polygon and curves- Ogives. **15**

UNIT-II Measures of Central tendency and Dispersion

Introduction-Types of Averages- Mean, Median, Mode– Measures of Dispersion- Range, Quartile Deviation, Standard Deviation and Coefficient of variation. **15**

UNIT-III Correlation and regression analysis

Correlation: Types of Correlation-Methods of studying correlation- Scatter diagram method, Karl Pearson's Coefficient of correlation, Spearman's Rank Correlation Coefficient.

Regression: Regression Lines and Regression equations - simple problems. **15**

UNIT –IV Time series analysis and Index Numbers

Time Series analysis: Component of Time Series-Measurement of trend-Method of Semi-averages, Moving averages method,

Index numbers: Types of index number, Laspeyre's method, Paasche's method, Fisher's method-Test of adequacy of index number formulae: Time reversal test and Factor reversal test–Simple problems. **15**

UNIT-V Tests of significance

Introduction- Concept of Sampling and Sampling Distribution –Parameter and Statistics- Standard error – Tests of Significance for small samples : t-test for Single mean - difference of means , F-test(variance –Ratio test) , Chi-Square tests for Goodness of Fit and test for independence of attributes in contingency table. **15**

Total 75 Hours

Course Outcome:

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

CO1: Understand the key terminology, concepts tools and techniques used in Statistical analysis

CO2: Evaluate the underlying assumptions of analysis tools of measures of central tendency and dispersion

CO3: Understand and critically discuss the issues surrounding of correlation and Regression

CO4: Evaluate range of problems using the techniques by time series and index numbers of data.

CO5: Analyze the uses and limitations of Testing of hypothesis

TEXT BOOKS

1. S.P.Gupta, Statistical Methods. Sultan Chand & Sons, New Delhi 1st Edition, 2001.
2. S.C. Gupta and V.K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, 3rd Edition, 2001.

REFERENCE BOOKS

1. P.R. Vittal, Business Statistics, Margham Publications, Second Edition, 2012.
2. Beri G, Business Statistics, Tata McGraw Hill Publishing Company Limited, 2009.
3. S.P. Rajagopalan and R. Sattanathan, Business Statistics and Operations Research, Vijay Nicole Pvt. Ltd.2003.

Web source links

1. <https://d3bxy9euw4e147.cloudfront.net/oscms-prodcms/media/documents/IntroductoryBusinessStatistics-OP.pdf>
2. <http://www.ddegiust.ac.in/studymaterial/mcom/mc-106.pdf>

21CBCC32

CORPORATE ACCOUNTING

4 1 0 5

Course objective: To Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956. To give them employability skills need for becoming an accountant in a company

UNIT I ISSUE OF SHARES AND DEBENTURES 15

Issue of shares and debentures – various kinds of issues – forfeiture – re-issue – underwriting of shares and debentures.

UNIT II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES 15

Redemption of preference shares and debentures – purchase of business – profits prior to incorporation – treatment of profit or loss prior to incorporation.

UNIT III COMPANY FINAL ACCOUNTS 15

Preparation of company final accounts – company balance sheet preparation – computation of managerial remuneration.

UNIT IV VALUATION OF GOODWILL AND SHARES 15

Valuation of good will and shares – factors affecting value of goodwill – methods of valuation of shares – computation of valuation of good will and shares.

UNIT V INTERNAL RECONSTRUCTION 15

Alteration of share capital – internal reconstruction and reduction of capital – different kinds of alteration of share capital – procedure for alteration reducing share capital – accounting entries for alteration and reduction of share capital.

Total: 75 Hrs

Course Outcomes:

CO.#	Course Outcomes
1	To give outline on issue of shares.
2	To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation
3	To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration
4	Apply their knowledge for the valuation of shares.
5	Develop ideas for the alteration of share capital

Text book:

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications, Reprint, 2013.

References:

1. Dr. S. Kr.Paul&Chandri Paul, “Corporate Finance”, New Central Book Agency (p) Ltd, 2009.

2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel books, First edition, 2008.
3. Dr. Naseen Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

WEBSITES: <https://www.udemy.com/course/corporate-accounting-for-beginners/>

WEB SOURCES:

[https://ecok.libguides.com > accounting > web_sources](https://ecok.libguides.com/accounting/web_sources)

21CBCC34 DATA BASE MANAGEMENT SYSTEMS

5 0 0 5

Course objective

This course provides students with the fundamental concepts of database design, data models and different database languages, and knowledge about query languages.

UNIT-1 INTRODUCTION

15

Database system Application – Database system vs File systems – View of Data – Database Languages – Database Users and Administrators – Transaction Management – Database System Structure.

UNIT-2 DATA MODEL**15**

ER-Model – Basic Concepts – Constraints – Keys – Design Issues – Entity Relationship Diagram – Weak Entity set – Extended ER Features.-Hierarchical model-Network model.

UNIT-3 SQL**15**

Introduction to SQL-Types of Languages-Data Definition Language-Data Manipulation Language- Transaction Control Language-Data Control Language-Data Query Language. Subtotals and GROUP BY Command -having clause- where clause– Queries with Multiple Tables.

UNIT-4 POWER OF APPLICATION STRUCTURE**15**

User Interface Features – Transaction – Forms Events – Custom Reports – Distributing Application – Table Operations – Data Storage Methods – Storing Data Columns – Data Clustering and Partitioning.

UNIT-5 APPLICATIONS**15**

Table creation –Table operations using DDL, DML, TCL-Sub Queries- Aggregate functions-string,math and date functions.

Total: 75 Hrs**Course Outcome C303-DATABASE MANAGEMENT SYSTEM**

Table 1-Course Outcome

Co.No	k-Level	Course Outcome
C303.1	K2	Understand and apply the fundamental concept of Database system.
C303.2	K3	Able to develop the data model, transaction and structure of database.
C303.3	K3	Able to interpret the queries available in the Database languages .
C303.4	K3	Able to apply the Power of Application structure of the database management system.
C303.5	K5	Able to develop sub queries aggregate functions can be apply into database system.

TEXT BOOK

1. G. V. Post, Database Management Systems: Designing and Building Business Application, McGraw Hill International edition, 3rd Edition, 1999.

2. A.Silberschatz, Henry F. Korth, S.Sudarshan, Data System Concepts, McGraw Hill Education, 6th Edition, 2013.

REFERENCE BOOK:

1. Raghu Ramakrishnan, Database Management Systems, WCB/McGraw Hill, 3rd Edition, 1998.
2. C.J.Date, An Introduction to Database Systems, Addison Wesley , 7th Edition, 1999.

Web Sites:

1. <https://www.guru99.com/dbms-tutorial.html>
2. <https://www.tutorialspoint.com/dbms/index.htm>

Web Sources

1. <http://www.nptelvideos.in/2012/11/database-management-system.html>
2. <https://cosmolearning.org/courses/database-design-417/video-lectures/>

21CBCC41

OPERATIONS RESEARCH

4 1 0 5

Course Objective:

To impart knowledge in concepts and tools of Operations Research; To understand mathematical models used in Operations Research; To apply these techniques constructively to make effective business decisions.

Unit I Introduction to Operation Research

Introduction: Definition- Scope of OR in Business - Linear Programming Problems –Formulation – Graphical method of solution- Standard form of LPP- Canonical form of LPP- Simplex method. **15**

Unit II Transportation and Assignment problems

Transportation Problems: Introduction-Balanced and Unbalanced Transportation Problems- IBFS for finding North West Corner Rule-Least Cost Method- Vogel's Approximation Method-MODI Method.

Assignment Problems: Introduction-Balanced and Unbalanced Assignment Problems- Maximization case in Assignment Problems. **15**

Unit III Sequencing problems

Sequencing: Introduction- Processing 'n' jobs on 2 machines-Processing 'n' jobs on 3 machines-Processing 'n' jobs on 'm' machines- 2 jobs with 'm' machines.

15

Unit IV Game Theory

Game Theory: Introduction – Two Person Zero Sum Games –Game with Saddle Point-Game without Saddle Point-Solution of 2x2 games without Saddle Point- Dominance Property-Matrix Oddment Method- Graphical Method for 2xn or mx2 games.

15

Unit V Network Analysis

Network Analysis: Introduction – Basic Terminologies – Construction of Network- Critical Path method (CPM)- PERT- Float Analysis-Total Float-Free Float-Independent Float-Difference Between CPM and PERT. **15**

Total 75 Hours

Course Outcome:

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

CO1: Identify and develop operational research models from the verbal description of the real

system.

CO2: Apply mathematical technique to solve the transportation and assignment problems.

CO3: Analyze report that describes the network model and the solving technique, analyze the results

CO4: Apply the decision-making processes in sequencing problems.

CO5: Apply the decision-making processes in game theory

Text Books:

1. P. K. Gupta, Man Mohan, Kanti Swarup: "Operations Research", Sultan Chand, 2008.
2. V. K. Kapoor: "Operations Research", Sultan Chand & Sons, 2006
3. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited, fifth edition.2013

Reference Books:

1. Hamdy Taha, Operations Research, 8th Edition, Pearson Education, 2009.
2. Sharma J.K, Operations Research, 3rd Edition, Macmillan Business Books, 2009.
3. Sundaresan V, Ganapathy K.S, Ganesan K, Resource Management Technique- Lakshmi Publications, 2003.

4. Kanti swaroop, Gupta P. K, Man Mohan, Operations Research, 14th Edition, Sultan Chand & Sons, 2008.

5. Kalavathy S, Operations Research, 2nd Edition, Vikas Publications, 2009.

Web source link

1. <https://www.bbau.ac.in/dept/UIET/EME-601%20Operation%20Research.pdf>

2. <https://thalis.math.upatras.gr/~tsantas/DownLoadFiles/Taha%20-%20Operation%20Research%208Ed.pdf>

21CBCC42 ADVANCED CORPORATE ACCOUNTING 4 1 0 5

Course objective: To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 15

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company

UNIT II ACCOUNTING STANDARDS 15

Accounting standards relating to Valuation of Inventories (AS 2), Cash flow statement (AS 3), Depreciation accounting (AS 6), Fixed Assets (AS - 10), Amalgamations (AS - 14), Earnings per share (AS 20), Interim Financial Reporting (AS 25), Intangible Assets(AS 26).

UNIT III ACCOUNTS OF BANKING COMPANIES 15

Final Accounts of Banking Company – Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

UNIT IV LIQUIDATION OF COMPANIES 15

Liquidation – Meaning and Definition – Modes of Winding Up – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Accounts.

UNIT V HOLDING COMPANY ACCOUNTS 15

Holding Company- Subsidiary Company – Capital Profit – Revenue Profits –Minority Interest Cost of Control – Mutual Owings – Preparation of Balance sheet - Consolidated.

Total: 75Hrs

Course Outcomes:

CO. #	Course Outcomes
1	Infer idea about Amalgamation, Absorption and External Reconstruction
2	Determine profit and Financial position of Banking Companies
3	Build knowledge on Accounting standards
4	Tell why companies are getting liquidated and their procedures
5	Compare Holding and subsidiary company accounts

Text books:

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications, Reprint, 2013.

References:

1. Dr. S. Kr.Paul&Chandri Paul, “Corporate Finance”, New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel books, First edition, 2008.
3. Dr. Naseen Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

WEBSITES

<https://www.udemy.com/course/corporate-accounting-for-beginners/>

WEB SOURCES

[https://ecok.libguides.com > accounting > web_sources](https://ecok.libguides.com/accounting/web_sources)

21CBCC43

COMPANY LAW

4 0 0 4

Course Objective: To make students aware of the provisions of the companies Act, 1956. This would help them to float a company and to manage the affairs of the company effectively.

UNIT I INTRODUCTION

12

Nature and Definition of Joint Stock Company – Kinds of Companies – Formation of Company – Mode of Incorporating a Company – Conditions to be complied with the Registrar for Incorporation – Promoter – Legal Status of a Promoter – Duties of the Promoter – Remuneration of a Promoter.

UNIT II ESSENTIAL DOCUMENTS OF A COMPANY

12

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management - Prospectus – Contents of Prospectus – Statement in Lien of Prospectus – Remedies.

UNIT III COMPANY MANAGEMENT 12

Share Capital – shares – Kinds of Shares – Voting Rights – Borrowing Powers of Companies – Company Management – Legal Position – Appointment, Removal, Rights, Duties and Power of Directors.

UNIT IV MEETINGS AND RESOLUTIONS 12

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Kinds of Resolutions.

UNIT V WINDING UP OF A COMPANY 12

Winding Up of Company – Meaning – Modes of Winding up – Winding up By the Court – Voluntary Winding up – Types of Voluntary Winding up- Procedure – Duties of the Liquidator.

Total: 60 Hrs

COURSE OUTCOMES

- CO1 - Extend their knowledge about company Law
- CO2 - Apply their knowledge on various documents to be filed while starting a new company
- CO3 - Summarise about the entire Company management
- CO4 - Make use of their knowledge for Secretarial practice
- CO5 -Summarise various procedures for winding up of a company

Text book:

1. N.D.Kapoor , “Company Law”,Taxmann Publications Pvt. Limited,,2008

References:

1. M.C.Shukla&S.G.Gulshan, “Principles Of Company Law”, Institute of Cost and Works Accountants of India, 1983.
2. Avtar Singh, “Company Law”, Eastern Book Company, 2005.

WEBSITES:<https://indiacorplaw.in/>

WEBSOURCES:<https://lawsikho.com/course/introduction-to-corporate-law-practice>

21CBCC44

WEB TECHNOLOGY

4 0 0 4

COURSE OBJECTIVE

- To understand various steps in designing a creative and dynamic website.
- They will be able to write html, JavaScript, CSS coding.
- Finally they can create good, effective and customized websites.
- To Learn and understand internet related technologies, Systematic way of developing a website.

UNIT I Introduction

15

Introduction to HTML – PRE-List: Ordered and unordered- Creating Table – Linking document – Frames -Graphics to HTML Doc –Forms.

UNIT II Style Sheet

15

Style sheet – style sheet basic – Creating style-sheet rules – Inline Style sheet – External style sheet- Style sheet properties – Font – Text – List – Color -Background color – Margin – Padding - Box &Display properties.

UNIT III VB Script**15**

Introduction to VBScript - VB Script Basics - VBScript Data Types - VBScript Variables - VBScript Constants – VBScript Operators - Using Conditional Statements - math functions –date functions – string functions.

UNIT IV Java Script**15**

Introduction to JavaScript – Advantage of JavaScript – JavaScript syntax – Data type – Variable –Array – Operator and Expression – Looping Constructor – Function – Dialog box.

UNIT V DOM**15**

JavaScript document object model – Introduction – object in HTML – Event Handling – Window Object – Document object – Browser Object – Form Object – Navigator object – Screen object –Build in object – User defined object – Cookies.

TOTAL HOURS 60

Table 1: Course Outcome

Co.No	k-Level	Course Outcome
C401.1	K2	Understand the HTML and select the tags and scripts for web page design.
C401.1	K3	Able to Construct and Build Style Sheets to customize HTML web pages.
C401.1	K3	Apply Style Sheet properties to develop attract web pages.
C401.1	K3	Apply Java Script to construct user interactive and to develop dynamic web pages
C401.1	K5	Understand and Infer the Document object model in Java Script.

Text Books

1. Bayross, Web Enabled Commercial Application Development Using HTML, DHTML, JavaScript, Perl CGI, BPB Publication, 4th Edition, 2006.
2. Thomas A. Powell, HTML & CSS: The Complete Reference, TMGH , 5th Edition, 2010.

Reference Books

1. Elizabeth Castro, HTML, XHTML & CSS: Visual Quick Start Guide, Peachpit Press, 6th Edition, 2007.
2. Kathleen Kalata, Internet Programming with VBScript and JavaScript, Course Technology, 1st Edition, 2000.

Web Sites:

1. <https://www.ncertbooks.guru/web-technology-pdf>
2. <https://www.javatpoint.com/html-tutorial>

Web Sources:

1. <http://www.nptelvideos.in/2012/11/internet-technologies.html>
2. <https://www.youtube.com/watch?v=JsxB2l7QGY>

21CBCC51

COST ACCOUNTING

4 1 0 5

Course Objective: To familiarize students with the basic concepts of cost and various methods and techniques of costing.

UNIT I INTRODUCTION TO COST ACCOUNTING 15

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting Vs Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

UNIT II PREPARATION OF COST SHEET 15

Cost Sheet – Tenders And Quotation – Reconciliation of Cost and Financial Accounts

UNIT III MATERIAL CONTROL AND PRICING METHODS 15

2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, “ Cost Accounting”, S.Chand& Company Ltd, 2010.

WEBSITES

<https://icmai.in>

WEBSOURCES

<https://www.coursera.org/courses?query=cost%20accounting>

SYLLABUS

ABILITY ENHANCEMENT ELECTIVE COURSES

21ABCC11

COMMUNICATION SKILLS

1 0 2 2

Course Objective:

This course is to subject the students to practise the components in various units. To make students ready for placement interviews within campus. To infuse confidence to face job situations.

UNIT I

Credit Hours

06

- Resume and CV Writing
- Complaint Letter
- Social Correspondence

• Letter of Enquiry	
UNIT II	06
• Short Essay Writing	
UNIT III	06
• Explaining Proverbs	
UNIT IV	06
• Use of Prepositions	
UNIT V	06
• Synonymous Words	
Total	30 Hours

Course Outcome:

- CO1 To enhance learners' confidence level.
CO2 To make learners' feel the assimilation of skills.
CO3 To engage in a conversation with others to exchange ideas.
CO4 To impart leadership qualities among the participants.
CO5 To express opinions to enhance their social skills.

Books Prescribed

- For Unit I – V Effective Communication For You – V.
Syamala Emerald Publishers, 2010 Chennai - 600 008.

WEBSOURCES: <https://www.vskills.in/practice/communication-skills-test>

<https://www.thetrainingbox.eu.com/communication-skills-test/skills-test/>

Course Objective

To inculcate the importance of environmental pollution, preservation of nature and environmental management for human welfare.

Unit-I Multidisciplinary nature of environmental studies, Natural Resources 06

Definition, scope and importance, need for public awareness.

Renewable and non-renewable resources - Natural resources and associated problems. a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of an individual in conservation of natural resources- Equitable use of resources for sustainable lifestyles.

Unit-II Ecosystems, Biodiversity and its conservation 06

Concept of an ecosystem. - Structure and function of an ecosystem Producers, consumers and decomposers. -Energy flow in the ecosystem. Ecological succession. - Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Introduction–Definition,genetic, species and ecosystem diversity. Biogeographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values - Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit-III Environmental Pollution

06

Definition, Cause, effects and control measures of a) Air pollution b) Water pollution c) Soil pollution d) Marine pollution e) Noise pollution f) Thermal pollution g) Nuclear hazards. Solid waste Management. Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management- floods, earthquake, cyclone and landslides.

Unit-IV Social Issues and the Environment

06

From Unsustainable to Sustainable development, Urban problems related to energy - Water conservation, rain water harvesting, watershed management- Resettlement and rehabilitation of people; its problems and concerns. Case Studies - Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act - Issues involved in enforcement of environmental legislation. Public awareness.

Unit-V Human Population and the Environment

06

Population growth, variation among nations. Population explosion – Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Case Studies.

Field work - Visit to a local area to document environmental assetsriver/forest/grassland/hill/mountain, Visit to a local polluted site-Urban/Rural/Industrial/Agricultural, Study of common plants, insects, birds, Study of simple ecosystems-pond, river, hill slopes, etc.

Total: 30 hrs

Course Outcome

CO1 To understand the nature and facts about environment.

CO2 To find and implement scientific, technological, economic solutions to environmental problems.

CO3 To know about the interrelationship between living organisms and environment.

CO4 To understand the integrated themes and biodiversity, natural resources, pollution control and waste management.

CO5 To appreciate the importance of environment by assessing its impact on the human world.

Text Books

1. De AK, Environmental Chemistry, Wiley Eastern Ltd. 2002
2. Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, India. 2003
3. Brunner RC, 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480pgs.1989
4. Clark RS, Marine Pollution, Clanderson Press, Oxofrd (TB).2003

Reference Books

1. Agarwal KC, 2001. Environmental Biology, Nidi Publishers Ltd. Bikaner. 2001
2. Gleick HP, 1993. Water in Crisis, Pacific Institute for Studies in Development, Environment and Security. Stockholm Environmental Institute, Oxford University Press, 473pgs. 1993
3. Heywood VH, and Watson RT, 1995. global Biodiversity Assessment. Cambridge University Press 1140pgs. 1995
4. Jadhav H and Bhosale VM, 1995. Environmental Protection and Laws. Himalaya Publishing House, Delhi 284pgs.1995
5. Miller TG, Jr. Environmental Science, Wadsworth Publishing CO. (TB) 2002

Web Source:

- <http://earlham.worldcat.org/oclc/52090450>
- <http://proxy.earlham.edu:2048/login?url=http://earlham.worldcat.org/oclc/808346272>
- <http://earlham.worldcat.org/oclc/191924792>

**SYLLABUS
DISCIPLINE
SPECIFIC
ELECTIVE
COURSES**

21DBCC33

BUSINESS LAW

4 1 0 5

Course objective: To acquaint students with the principles of Business law. To impart the basic Knowledge in Contract Act.

UNIT I INTRODUCTION TO THE CONTRACT 15

Indian contract act 1872 – definition of contract – essential elements of a valid contract – classification of contracts – offer and acceptance – consideration.

UNIT II CAPACITY OF CONTRACT 15

Capacity to contract – persons to be incompetent to contract – minors – persons of unsound mind – persons disqualified by any law to which they are subject – free consent – legality of object – void agreements – illegal agreements.

UNIT III PERFORMANCE AND BREACH OF CONTRACT 15

Performance of contract - tender – quasi contract, discharge of contract – remedies for breach of contract.

UNIT IV CONTRACT OF AGENCY 15

Contract of Agency – creation of agency – types of agents – duties, rights and liabilities of principal and agent - termination of agency.

UNIT V SALE OF GOODS ACT, 1930. 15

Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller-buyer and seller of goods - unpaid seller. - Bailment - Pledge - Lien - Mortgage.

Total: 75 Hrs

COURSE OUTCOMES:

CO	Course Outcomes
1	Explain contract and Explain its classification
2	Summarise an idea about qualification and disqualification of contract
3	Explain about Performance and breach of contract
4	Build knowledge about law of Agency
5	Summarise the entire provisions relating to Sale of goods Act 1930.

Text books:

1. N.D.Kapoor, “Business Law”, Sultan Chand Publishers, 2015.
2. R.S.Pillia, “Business Law”, S. Chand Publishers, 2011.

References:

1. M.R.Srinivasan, “Business Law”, Margham Publishers, 2009.
2. Richard Lawson and Douglas smith, “Business Law for business and marketing students”, butterworth – heinemann Publication, 3rd edition, 2011.

WEBSITES:<https://indiacorplaw.in/>

WEBSOURCES:<https://lawsikho.com/course/introduction-to-corporate-law-practice>

21DBCC41 FUNDAMENDALS OF TALLY 3 0 0 3

COURSE OBJECTIVE:

Student will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally

UNIT - I BASICS OF ACCOUNTING 9

Types of Accounts - Golden Rules of Accounting - Accounting Principles-
Concepts and Conventions-Double Entry System of Book Keeping - Mode
of Accounting-Financial Statements-Transactions- Recording Transactions.

UNIT - II FUNDAMENTALS OF TALLY.ERP 9

Getting Functional with Tally.ERP9- Creation / Setting up of Company in
Tally.ERP9

UNIT - III ACCOUNTING MASTERS IN TALLY.ERP 9

F11:Features -F12 :Configurations-Setting up Account Heads

UNIT - IV INVENTORY IN TALLY.ERP 9

Stock Groups – Stock Categories-Godowns /Locations - Units of Measure
Stock Items - Creating Inventory Masters for National Traders

UNIT - V VOUCHER ENTRY IN TALLY.ERP 9

Accounting Vouchers -Inventory Vouchers -Invoicing -Bill- wise Details
Cost Centres and Cost Categories -Voucher Class and Cost Centre Class
Multiple Currencies - Bank Reconciliation – Interest Calculations.

TOTAL HOURS 45

COURSE OUTCOME:

CO1 - To understand an overall view of digital computer systems and its classification, memory unit, I/P devices, output devices etc.

CO2 - Ability to develop the knowledge on programming languages operating systems and networking.

CO3 - To understand tally software, how to create bank Reconstruction statements etc.

CO4 - To understand Inventory information, Inventory vouchers, stock items bill of materials etc.

CO5 - To understand about statutory and taxation, value added tax[VAT], service tax, open database connectivity[ODBC] etc.

BOOKS FOR REFERENCE

- 1. “Fundamentals of Computer Science and Communication Engineering”. Alexix Leon, Mathew’s Leon, Vikas Publishing House, New Delhi, 1998.
- 2. Tally 9.0 – A complete Reference – Tally Solutions (P) Limited 2009.

Web link :<http://weblines.in/tally-erp-9>

Web Source :https://www.tallyerp9uae.com/tutorials/Tally.ERP9_Fundamentals.pdf

21DBCC51

INCOME TAX LAW AND PRACTICE – I

5 0 0 5

Course Objective: To introduce students to the basic concepts in Income-Tax. To help them to apply the provisions and complete incomes under various heads.

UNIT I INTRODUCTION TO INCOME TAX 15

Income Tax Act 1961: Basic Concept of IT – Objectives and Canons of Taxation- Features and problems of the Indian Tax system- Capital Vs Revenue– Important terms – Residential status or Basis of charge of an Individual –Exempted Incomes.

UNIT II HEADS OF INCOME – INCOME UNDER THE HEAD SALARIES 15

Income from Salary – Due date of Salary – Computation of taxable Salary –Different forms of salary- Treatment of PF- Valuation of Allowances, Perquisites and RFA taxable in the hands of all employees -Gratuity – Pension (Commutated & Uncommuted) – Profits in Lieu of Salary and Rebate – Deductions of Salary.

UNIT III INCOME UNDER THE HEAD HOUSE PROPERTY 15

Income from House Property – Meaning and charge on Annual Value – treatment of Unrealised Rent- Deductions allowed – Relevant points in respect of interest – Computation of Income from House Property under different conditions.

UNIT IV INCOME UNDER THE HEAD BUSINESS OR PROFESSION 15

Income from Business and Profession – Admissible and Inadmissible Expenses – Summary of Deductions u/s 30 to 37 – Computation of Taxable Business and Professional Income.

UNIT V COMPUTATION OF DEPRECIATION UNDER IT PROVISIONS 15

Depreciation – Meaning – Conditions for allowance of Depreciation– Block of Assets – Other Provisions relating to Depreciation.

TOTAL HOURS 75

Course Outcomes:

CO1- To collect the basic concepts and definitions of Income Tax Act 1961

CO2- To know the residential status of assessee and incomes exempted from tax

CO3- To familiar with the computation of income from salary

CO4- To familiar with the computation of income from house property

CO5- To familiar with the computation of income from business and profession

Total: 75 Hrs

Text books:

1. V.B. Gaur & Narang, “Income Tax Law And Practice”, Kalayani Publishers, 2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law And Practice” Margham Publications, 2008.

References:

1. Dr Vinod K. Singhania, “Income Tax Law And Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Balachandran, S. Thothdri, “Taxation Law and Practices”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

WEBSITES: https://www.icsi.edu/media/website/Tax_Law_and_Practice

WEBSOURCES: <https://www.aegonlife.com/insurance-investment-knowledge/income-tax-act-1961/>

21DBCC52

MANAGEMENT INFORMATION SYSTEM

4 0 0 4

COURSE OBJECTIVE:

- To emphasize the importance of information system in today's world.
- To create an understanding about the importance and implications of information system in business.

UNIT I INTRODUCTION

12

Definition of Management Information System - MIS support for planning, Organizing and controlling - Structure of MIS - Information for decision - making.

UNIT II SYSTEM CONCEPTS

12

Concept of System - Characteristics of System - Systems classification - Categories of Information Systems - Strategic information system and competitive advantage

UNIT III SYSTEM ANALYSIS AND DESIGN

12

System Analysis and design - SDLC - Role of System Analyst - Functional Information system - Personnel, production, material, marketing.

UNIT IV DECISION SUPPORT SYSTEMS

12

Decision Support Systems - Definition. Group Decision Support Systems - Business Process Outsourcing - Definition and function

UNIT V ELECTRONIC DATA INTERCHANGE**12**

Electronic Data Interchange(EDI) Concepts, Applications in business – components of international trade, Customs Financial EDI, Electronic fund transfer, Manufacturing using EDI, Digital Signatures and EDI.

TOTAL HOURS 60**Table 1: Course Outcome**

Co.No	k-Level	Course Outcome
C503.1	K2	Understand and apply the fundamental concepts of information systems
C503.2	K3	Able to develop the knowledge about management of information systems.
C503.3	K3	Able to interpret and recommend the use information technology to solve business problems
C503.4	K3	Able to apply a framework and process for aligning an organization's IT objectives with business strategy
C503.5	K5	Able to develop an overall perspective of the importance of the application of internet technologies in business administration

TEXT BOOKS:

1. Sadagopan , "Management Information Systems" - Prentice- Hall of India
2. CSV Murthy - "Management Information Systems" Himalaya publishing House 2006.

2. Kenneth C. Laudon and Jane Price Laudon, Management Information Systems – Managing the digital firm, PHI Learning / Pearson Education, PHI, Asia, 2002.

REFERENCE BOOKS:

1. Mudrick&Ross , "Management Information Systems", Prentice - Hall of India 2002
2. Dr. S.P. Rajagopalan , "Management Information Systems and EDP " , Margham Publications , chennai. 2001

Web Site :

1. https://www.tutorialspoint.com/management_information_system/management_information_system.htm
2. <https://www.guru99.com/mis-definition.html>

WEB REFERENCE:

1. <http://www.nptelvideos.in/2012/11/management-information-system.html>
2. <https://www.youtube.com/watch?v=TzgJHgi7sFY>

21DBCC53

FINANCIAL MANAGEMENT

4 0 0 4

COURSE OBJECTIVE:

To introduce the students to the vitty – gritty of financial management to understand the role of financial manager to give them an input into various concept like capital structure palnning, cost of capital, dividend policies and working capital which will be foundation if they go for management studies.

UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT 12

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management.

UNIT II CAPITAL STRUCTURE 12

Capital structures Planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

UNIT III COST OF CAPITAL 12

Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital (WACC).

UNIT IV DIVIDEND POLICIES 12

Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter’s Gordon’s – M.M. Hypothesis) .

UNIT V WORKING CAPITAL 12

Working capital – Components of working capital – Working Capital Operating Cycle – Factors influencing working capital – Determining (or) forecasting of working capital requirements.

Total: 60 Hrs

Course Outcomes:

CO1- To learn the theoretical foundations of financial management and Financial management decisions.

CO2- To familiarize the theories of capital structure and the concept of cost of capital

CO3- To evaluate feasibility of various investment options

CO4- To provide basic knowledge about working capital management

CO5- To understand the factors determining dividend policy adopted by companies

Text books:

1. I.M. Pandey , “Financial Management”, Vikas Publishing House Pvt Ltd, 01-Nov-2009
2. P.c. Kulkarni, “Financial Management”, B.G. Sathyaprasad, Himalaya Publications,2004.

Reference:

1. Dr..V.R.Palanivelu, “Financial Management”, S.Chand Publication,2010

WEBSITES:

<https://www.info.com/web>

21DBCC61

MANAGEMENT ACCOUNTING

4 0 0 4

Course objective: To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 12

Management Accounting: Meaning – Scope – Objectives – Importance – Function – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting.

UNIT II FINANCIAL STATEMENT ANALYSIS – RATIOS 12

Financial statement Analysis – Meaning-process of Financial Statement Analysis – Types of Analysis – techniques Of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Profitability Ratios – Turnover Ratio – Solvency Ratios .

UNIT III FUND FLOW & CASH FLOW STATEMENT 12

Funds flow statement – Concepts of Funds – Importance or used of Funds Flow Statement – Working capital Statement or schedule Of Changes In Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Advantages and Limitations.

UNIT IV BUDGETING AND BUDGETARY CONTROL 12

Budgeting and Budgetary Control: Meaning and Definition – Objectives of Budgetary Control – Advantages and Limitations – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

UNIT V MARGINAL COSTING

12

Marginal Costing definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing – Cost volume profit analysis – Contribution - Break Even Analysis– Application of Managerial Costing (Simple Problems only).

TOTAL HOURS 60

Course Outcomes:

CO1- To understand the basic concepts of management accounting

CO2- To understand the analysis of financial statements by using various methods

CO3- To enable the students to understand different ratios used for analyzing financial Statements

CO4- To helps the students to prepare fund flow statement for the business organization

CO5- To helps the students to prepare the cash flow statement required for the business

Text books:

1. M Y Khan, PK Jain, “Management Accounting”, Tata Mc Graw hill, Fourth Edition, 2003.
2. I.M. Pandey, “Management Accounting”, Vikas Publishing, third Edition, 2006.

References:

1. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, “ Management Accounting”, Sultan Chand & sons, 5th Edition. 2003.
2. T.S.reddy& Dr. Y. Hariprasadreddy, “Management Accounting”, Margham Publications, Fifth revised Edtion, 2014.

WEBSITES:<https://www.accounting.com/careers/management-accounting/>

WEBSOURCES:<https://www.investopedia.com/terms/m/managerialaccounting.asp>

COURSE OBJECTIVE:

To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

UNIT I INCOME UNDER THE HEAD CAPITAL GAINS 15

Capital Assets: Concept- Types- Cost Inflation Index (CII) -Transfer Price- Transfer not regarded as Transfer- Cost of Acquisition of various Assets- Deductions from Capital Gains- Exemptions U/S 54- Computation of Taxable Capital Gains (including problems).

UNIT II INCOME UNDER THE HEAD OTHER SOURCES 15

Interest on Securities- Bond washing transactions- Dividend on shares- Casual Income- Family pension- Gifts received and other general incomes including deductions- Deemed income.

UNIT III SET-OFF AND CARRY FORWARD OF LOSSES 15

Deductions from Gross Total Income 80C to 80U and Rebates- Clubbing and Aggregation of incomes- Set off and carry forward of losses.

UNIT IV ASSESSMENT OF INDIVIDUALS 15

Taxable Income of an Individual -Computation of Taxable Income and Tax Liability - Eligible Exemptions and Deductions- Computation of Taxable Income and Liability- Relief of Income Tax.

UNIT-V ASSESSMENT OF FIRMS & LLP 15

Assessment of Firm: Meaning of Partnership– Assessment as a Firm – Book proof – Remunerations rules to partner – Computation of Income of Partner from the Firm- Types of Assessment.

Total: 75 Hrs

Course Outcomes:

CO1- To familiar with the computation of capital gain

CO2- To familiar with the computation of income from other sources

CO3- To know about the aggregation of income and deduction u/s 80C to 80U

CO4- To know about the assessment of individuals

CO5- To aware about the income tax authorities and their powers and duties

Text books:

1. V.B. Gaur & Narang, “Income Tax Law And Practice”, Kalayani Publishers, 2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law And Practice” Margham Publications, 2008.

References:

1. Dr Vinod K. Singhania, “Income Tax Law And Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Balachandran, S. Thothdri, “Taxation Law and Practices”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

WEBSITES: https://www.icsi.edu/media/website/Tax_Law_and_Practice

WEBSOURCES: <https://www.aegonlife.com/insurance-investment-knowledge/income-tax-act-1961/>

21DBCC63

DATA ANALYTICS IN BUSINESS

4 0 0 4

Course Objective:

To provide an understanding of Basic concepts of Business Analytics like Descriptive, Predictive and concepts of data mining and applications.

UNIT I INTRODUCTION TO BUSINESS ANALYTICS

12

Definition of Business Analytics, Categories of Business Analytical methods and models, Business Analytics in practice, Big Data - Overview of using Data, Types of Data. (Big Data Characteristics, Big data Applications)

UNIT II DESCRIPTIVE ANALYTICS

12

Over view of Description Statistics (Central Tendency, Variability), Data Visualization- Definition, Visualization Techniques – Tables, Graphs, charts, Spreadsheets .

UNIT III DATA MINING CONCEPTS

12

Data Mining - Definition, Approaches in Data Mining- Data Preprocessing, Classification, Association, Cause Effect Modeling.

UNIT IV PREDICTIVE ANALYTICS

12

Trend Lines, Linear Regression Analysis, Multiple Regression Analysis, Forecasting Techniques – Decision trees, Regression trees, Neural Network, k-nearest Neighbors.

UNIT V DATA ANALYTIC APPLICATIONS

12

Data applications in financial data analysis, retail industry, telecommunication, industry, biological data analysis, intrusion detection & prevention, in other scientific applications

TOTAL HOURS 60

Table 1: Course Outcome

Co.No	k-Level	Course Outcome
C603.1	K2	Understand and apply the fundamental concepts of data analytics in business and its usage.
C603.2	K3	Able to identify and apply various data utilization statistics.
C603.3	K3	Able to interpret and model the data characteristics to solve business problem.
C603.4	K3	Make use of Predictive analysis of data in business.
C603.5	K4	Able to analyse data from various business applications.

TEXT BOOK:

1. Jeffrey D. Camm, James J. Cochran, Michael J. Fry, Jeffrey W. Ohlmann, David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Essentials of Business Analytics, Cengage learning, 2nd Edition, 2017.

REFERENCE BOOKS

2. James Evans, Business Analytics, Pearson, 2nd Edition, 2017.

3. Albright Winston, Business Analytics: Data Analysis and Decision Making, Cengage Learning, 6th Edition, 2016.

Web Sites:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/APA%20Lecture%20notes.pdf
2. <https://www.guru99.com/what-is-data-analysis.html>

Web Sources:

1. <https://nptel.ac.in/courses/110/107/110107092/>
2. https://www.youtube.com/watch?v=jkCCnvwO_fg

21DBCC55**MARKETING MANAGEMENT****6 0 0 6**

Course objective: to acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

UNIT I INTRODUCTION 18

Nature Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning types of market.

UNIT II CONSUMER BEHAVIOUR 18

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior Buying motives.

UNIT III PRODUCTS 18

Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging –Market segmentation – needs and basis of segmentation.

UNIT IV PRICING 18

Pricing – Objection of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, Various kinds of marketing channels.

UNIT V SALES FORECASTING 18

Sales forecasting – Various methods of sales forecasting sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations.

Total: 90 Hrs

Course Outcomes:

CO1- To understand the marketing concepts and marketing environment.

CO2- To acquire knowledge on product planning and product life cycle.

CO3- To gain knowledge on choice of distribution channels and pricing strategies.

CO4- To understand the various methods of promotion.

CO5- To understand the peculiarities of marketing, marketing of agricultural products and functions of commodity market.

Text books:

1. Philp Kotler, “Marketing Management”, Pearson Education, 06-Jan-2015
2. Slanton , W.J. “Fundamentals of Marketing”, McGraw-Hill, 01-Jan-1994

References:

1. Rajan Nair, “Marketing Management”, Sultan Chand & Sons, 01-Jan-1995
2. RamaswanyNamakumari, “Marketing Management”, Macmillan India Limited, 2002.

WEBSITES:<https://www.edx.org/course/marketing-management>

WEBSOURCES:<https://www.iedunote.com/marketing-management#:~:text=Marketing%20management%20is%20the%20process,satisfy%20individual%20and%20organizational%20goals.>

21DBCC65

OFFICE MANAGEMENT

6 0 0 6

Course objective: To enlighten the students to know about the process of an office through which the internal control of all the organizations are achieved.

UNIT I INTRODUCTION 18

Office and Office Management – Meaning of Office, Function of Office , Primary and Administrative Functions, Importance of Office. Relation of Office with other Departments of Business Organization, Concept Of Paperless Office, Virtual Office, Back And Front Office, Open And Private Office. Definition and Elements of Office Management, Duties of an Office Manager.

UNIT II FILING AND INDEXING 18

Filing And Indexing – Meaning and Importance of Filing, Essential of Good Filing System. Centralized and Decentralized Filing System. Meaning, Need and Types of Indexing used in the Business Organization.

UNIT III OFFICE FORMS 18

Office forms- Meaning and Types of forms used in Business Organization, Advantages Form Controls, Objectives form designing, Principles Of Forms Designing and Specimens of

Forms Used in Office. Office Record Management- Meaning, Importance of Record Keeping Management, Principles of Record Management and Types of records kept in a Business Organization.

UNIT IV OFFICE SALARY 18

Office Machines and Equipments - Importance, Objectives of Office Machines. Office Safety and Security – Meaning, Importance of Office Safety, Safety Hazards and Steps to Improve Office Safety. Security Hazards and Steps to improve Office Security.

UNIT V MEASUREMENT OF OFFICE WORK 18

Measurement of Office Work – Importance, Purpose, Difficulty in Measuring Office Work. Different ways of Measurement, Setting of Work Standards. Benefits of Work Standards. Techniques of Setting Standards. Office Manuals- Meaning , Need, Types of Office Manuals and Steps in Preparing of Office Manuals.

Total: 90 Hrs

Course Outcomes:

- I.** Student can learn introduction about the office management – definition and duties of office manager.
- II.** Students can gain filing and indexing methods.
- III.** Practical knowledge about various office forms.
- IV.** Salary system of office in practical.
- V.** Importance of work measurement can be studied.

Text books:

1. Dr. Jayashree, Business Organisation and Business Management, Kalyani Publication, 2011.
2. Dr. Jayashankar, Office Management, Margham Publication, 2015.

Reference:

1. Dr.P. Subbarao – Office Management , Himalaya Publication, 2015.

Web Sources:1. <https://www.bitrix24.com/uses/free-office-management-software.php>

2. <https://www.appypie.com/top-office-management-software-for-better-logistics-and-productivity>

21DBCC57

ORGANISATIONAL BEHAVIOUR

6 0 0 6

Course objective: to introduce the students the various behaviours of the organizations and their processes to compete in the business world.

UNIT I INTRODUCTION 18

Introduction of Organisational Behaviour: Foundations of Individual Behaviour – Personality, Perception, Learning, Values and Attitudes.

UNIT II MOTIVATION 18

Motivation – Early theories, Contemporary theories, Motivation at work – Designing Motivation Jobs.

UNIT III GROUP BEHAVIOUR 18

Group Dynamics –Group Behaviour, Communication and Group Decision making, Intergroup relations.

UNIT IV LEADERSHIP 18

Leadership – trait, Behavioral and contingency theories ; Power and Politics; Trait, Behavioral Analysis (T.A); Work stress

UNIT V CONFLICT

18

Organisational Conflict; Causes, Types of Conflict, Management, Conflict.

Total: 90 Hrs

Course outcomes:

- CO1 - Introduction to OB – understand by students.
- CO2 -Students learn motivation theory.
- CO3 -Students can able to study applied group behaviour.
- CO4 -Can have applied knowledge of leadership qualities.
- CO5 -Students study conflict and settlement.

Text books:

1. Dr. Niraj Kumar - Organisational Behaviour, Himalaya Publications, 2010.
2. Dr. P.Subba Rao - Organisational Behaviour, Himalaya Publications, 2009.

References:

1. Dr. V&p. Rao - Organisational Behaviour, Himalaya publications, 2013.
2. Dr. VelayLimarse - Organisational Behaviour, Himalaya Publications, 2015.

WEBSITES:<https://www.iedunote.com/organizational-behavior>

WEBSOURCES:<https://www.investopedia.com/terms/o/organizational-behavior.asp>

21DBCC58

BUSINESS POLICY

6 0 0 6

Course objective: To throw light on the policies of business which should be established and followed by the business men to achieve the objectives.

UNIT I INTRODUCTION 18

Business as a Social System/Economic System: Objective of Business; Business Environment- Socio economic sector. Technology Sector, Government Sector. The Industry Environment – Customer, Sector/Supplier Sector/ Competitor Sector. The International Environment- OpportUNITies for International activities/ Threats from International activities.

UNIT II SOCIETY AND BUSINESS 18

Society and Business: Business ethics, Social responsibility of Business/ Indian Businessmen, Social Audit. Business Policy in Various Economic systems: Capitalist Economy : economic system of socialism and Mixed Economic System.

UNIT III POLICY CORPORATE STRATEGY 18

Business policy and Corporate Strategy : How to make policy corporate strategy : Policies : Strategies And Tactics : Policies And Procedures.

Policy formulation and implementation: Policy Formulation: Objectives, Direction: Consideration of change : Business Policy concepts. Business, policy- Characteristics importance. Different types of policies; Classification, Strategies, Programmes . Procedures and Rules M.B.O/M.B.E Major and Minor policies : Supporting composite and contingency policies: Parameter of policy : Development of Business policy : SWOT Analysis: Element of Business Policy : Implementation of Policy.

UNIT IV MAJOR BUSINESS POLICIES 18

Major Business Policies : Man Power Planning , Product Policies, Marketing Policies, Production and Purchase Policies, Financial Policies, Capital Procurement and Distribution. Administration and Control of Policy : Communication System : Policy Implementation, Rules and Procedures : GOI Policy: Appended Implies and Imposed Policy : Oral and Written Polices : Control and Review.

UNIT V CORPORATE STRATEGY 18

Functions and Importance, Strategy Alternatives, Considering Strategy Variations, Strategic Choice, Implementation.

Total: 90 Hrs

Course outcomes:

- CO1 - Can study the business policy and different sectors of business.
- CO2 -Students can get information about impact of society in the business.
- CO3 -Can analysis the corporate policy and strategy.
- CO4 -Student can analysis various business policy.
- CO5 -Can gain corporate strategy.

Text book :

1. Dr.C.BMamoria, “Business Planning and Policy”, Himalaya publications, 2011.

Reference:

1. G.S. Reddy , “Business Environment and Strategies”, Himalaya publications, 2015.

WEBSOURCES:

1. <https://www.studocu.com/in/document/guru-gobind-singh-indraprastha-university/business-policy-strategy/lecture-notes/business-policy-notes/4112089/view>
2. <https://www.managementstudyguide.com/business-policy.htm#:~:text=Business%20policies%20are%20the%20guidelines,organization%20goals%20can%20be%20achieved.>

21DBCC64

HUMAN RESOURCES DEVELOPMENT (HRD)

5 0 0 5

Course objective: To familiarize the students with the human resources development, the development human capacity, which help them to develop their attitudes and knowledge.

UNIT I INTRODUCTION

15

HRD: Definition, Evolution of HRD from Personnel Management, Developmental Perspective of HRD, HRD at Macro and Micro Levels: Outcomes of HRD in the National and Organizational Contexts. Qualities and Competencies required in a HRD Professional. Importance of HRD in the Present Context. Development of HRD Movement in India.

Theory and Practice of HRD: HRD Concepts, Subjects of HRD: Human Resource Planning, Potential, Potential Appraisal, Assessment Center, Performance Appraisal including 375 Degree Appraisal.

Organisational Culture And Climate: Meaning and Types of Organizational Culture and Climate; Role of HRD in Promoting a Development Oriented Culture and Climate in the Organizations.

UNIT II DEVELOPMENT HUMAN CAPACITY 15

Development Human Capacity: Aptitude, Knowledge, Values Skills of Human Relations, Responsiveness, Loyalty and Commitment, Transparency, Leadership Development.

Training and Development: Meaning and Scope of Training, Education and Development: Training Need Analysis, Types of Training Internal and External, Outbound Training, Attitudinal Training, Training Effectiveness.

Learning Organization: Organizational Learning, Importance of Experiential Learning, Learning Organization, Knowledge Management, Achieving Organizational Effectiveness and Excellence.

UNIT III HUMAN RESOURCE AUDIT 15

Evaluating HRD: Human Resource Accounting, HR Audit and Bench Marketing, Impact-Assessment of HRD Initiatives on the Bottom-Line of an Organization.

UNIT IV ORGANIZATIONAL DEVELOPMENT 15

Organizational Development (OD) : Meaning of OD, OD Interventions, OD Programs And Techniques: Behaviour Modeling, Gaming, Encounter Groups, Quality of Work life (QWL) and Quality of Life Programs, Grid Training, Benefits of OD: OD Consultant

UNIT V TRAINING AND DEVELOPMENT 15

Recent Trends in HRD and OD: Training for Trainers and HRD Professionals, Promoting Research in HRD and OD. Impact of Developments in the other fields such as Psychology, Business Management, Communication and Information Technology Appraisal, Training And Development, Career Planning & Succession Planning.

Total: 75 Hrs

Course outcomes:

CO1 - Students can know micro and macro level of HRM.

CO2 - Student will analyse the development of human capacity.

CO3 - Students can gain resource audit.

CO4 - Students can get information about organisational development .

CO5 - Students will analyse the training and development of workers

Text books:

1. Dr. K. Sundar, “Human Resource Development”, Margham Publications, 2003.

2. Dr. Jayashankar, “Human Resource Development”, Kalyani Publications, 2011.

References:

1. Dr. Tripatti, “Human Resource Development”, Sultan & sons Publications, 2015.

2. Dr. S. P. Iyankar “Human Resource Development”, Kalyani Publications, 2010.

WEBSITES;

<https://www.gbnews.ch/human-resource-development-hrd/>

WEBSOURCES;

<http://hrssolutions.com/human-resources-development-hrd/#:~:text=Human%20resource%20development%20is%20the,job%20through%20planned%20learning%20activities.>

21DBCC67

INVESTMENT MANAGEMENT

6 0 0 6

Course Objective: To make the students study the concepts, importance, schemes and analysis related to investment.

UNIT I INTRODUCTION 18

Concepts & investments- importance- alternative forms of investment- LIC schemes- bank deposits- government securities- mutual fund schemes- post office schemes- provident fund- company deposits- real estate- gold & silver.

UNIT II INVESTMENT IN SHARE AND DEBENTURES 18

Investment in shares and debentures- comparison with other forms of investment- primary market: role of NIM mechanics & floating new issues- secondary markets: functions- mechanics of security market- OTCEI- NSE- features and options.

UNIT III RISK & RETURNS 18

Risk- kinds- measures of risk- returns- valuation of securities- valuation of bonds- valuation of preference & equity shares.

UNIT IV SECURITIES ANALYSIS 18

Security analysis- fundamental analysis- economic, industry and company analysis, technical analysis- Dow theory- types of charts- importance chart pattern.

UNIT V MARKET THEORY

18

Efficient market theory- random walk theory- weak- semi strong- strong- portfolio analysis- Markovitz theory- optimum portfolio.

Total: 90 Hrs

Course outcomes:

- I. Can learn important of investments and schemes of investment.
- II. Can study shares and debentures.
- III. Can learn risk and return.
- IV. Can gain practical experience of security analysis.
- V. Can get information about market theory.

Text books:

1. Dr. Radha , “Investment Management” Prasanna Publication, 2015.
2. Dr.O.P Agarwal. “ Security Analysis And Investment Management”, Himalaya Publication, 2007.

References:

1. Dr. V.A Avadhani, “Investment Management”- Himalaya Publication, 2004.
2. Dr. Prithisingh, “Investment Management” Himalaya Publication, 2015.

WEBSITES:<https://www.coursera.org/specializations/investment-management>

WEBSOURCES:<https://www.investopedia.com/terms/i/investment-management.asp#:~:text=Investment%20management%20refers%20to%20the,services%20and%20duties%2C%20as%20well.>

21DBCC68

BUSINESS ORGANISATION

5 0 0 5

Course objective: To understand the concepts of the business, organization and the various forms of organization.

UNIT 1 INTRODUCTION 15

Business- meaning, types of business and profession- organisation-meaning- importance of business organisation.

UNIT II FORMS OF BUSINESS ORGANISATION 15

Forms of business organisation- sole trader, partnership, joint Hindu family firm – joint stock companies- co- operatives societies- public enterprises.

UNIT III LOCATION OF INDUSTRY 15

Location of industry- factors influencing location- size, scale of operation- optimum firms advantages- industrial estates and district industries centre.

UNIT IV STOCK EXCHANGE 15

Stock exchange- functions- working- services- regulations of stock exchanges in India

UNIT V TRADE ASSOCIATION

15

Trade association and chamber of commerce- insurance- principle and types. Other forms of organisation- transport- insurance- banks- hospitals- hostels- educational institutions- farms- social services organisation.

Total: 75 Hrs

Course outcomes:

CO1 - Students will learn about the importance of business management.

CO2 - Able to get importance and introduction to organization.

CO3 - Can study the various forms of organization.

CO4 - Students can identify the plant location and plant lay out.

CO5 - Can gain practical experience of stock exchange.

Text books:

1. Dr. Y.K. Bhosyshan, Business Organisation And Management- Sultan & Son Publication.2001.
2. Dr.T. Ramasamy- Business Organisation- Himalaya Publication 2003

References:

1. Dr.V. Nagfajothi- Business Organisation- Himalaya Publication 2005
2. Dr. Sherlekar-Modern Business Organisation And Management, Himalaya Publication.2010

WEBSITES:<https://www.britannica.com/topic/business-organization>

WEBSOURCES:<https://managingresearchlibrary.org/glossary/business-organization>

21DBCC59 SOFTWARE DEVELOPMENT WITH VISUAL PROGRAMMING

6006

UNIT – I **18**

Starting a new project – The properties of window – Common form properties – Scale properties – Color properties – Making a form responsive – Printing a visual representation of a form – types – creating stand – alone windows programs – The toolbox – creating controls– The name - Control name property – properties of command buttons – simple event procedures for command buttons – access keys – Image controls – Text boxes – labels –Navigating between controls – Message boxes – The Grid – The ASCII representation of forms.

UNIT – II **18**

Statements in Visual Basic – Variables – Setting properties with code – Data Types – Working with variables – More on strings – More on numbers – Constants – Input boxes – Displaying information on a form – The form function – Picture boxes – Rich Text Boxes – The Printer Object – Determination loops – indeterminate loops – Making decisions – Select case – Nested If-Then's – The GoTo – String functions – Numeric Functions – Date and Time functions – financial functions.

UNIT – III **18**

Function procedures – sub procedures – Advanced uses of procedures and functions –

Using the Object Browser to Navigate among your subprograms – List: One-dimensional arrays – Arrays with more than one dimension – Using Lists and array with functions and procedures – The new array-based string – Records - User-Defined Types.

UNIT – IV

18

The with statement – Enums – Control arrays – List and Combo Boxes – The Flex grid control – Code Modules: Global Procedures – The Do Events Function and Sub Main – Accessing Windows function – Error Trapping – Creating an Object in Visual Basic – Building your own classes.

UNIT – V

18

Crystal and data reports: crystal reports – data reports – creating multiple reports. ActiveX: objectives – registering on Active X control – ActiveX and Web pages-sample application in VB like inventory control.

TOTAL HOURS 90

Course Outcomes:

- Enable students how to create a new project in Microsoft visual basic 6.0 and various controls used for developing a project.
- Enable students to understand about statements in VB, data types, variables, numbers, strings, constants, Loop structures, functions etc.
- Enable students to understand about functions and procedures, arrays, lists, records etc.
- Enable students to understand about Exams, Control Arrays, List box, Combo box, Grid control etc.
- Enable students to develop crystal and data report, active X controls etc.

BOOKS FOR REFERENCE

- 1.Programming With Visual Basic 6.0, Mohammed Azam, 2nd Ed. 2003, Vikas Publishing House Pvt. Ltd. 2003
- 2.Gray Cornel, ‘Visual Basic 7 From The Ground Up’, Tata Mcgraw Hill Edition,1999.

Web source:

1. <https://awesomeopensource.com/projects/visual-programming>

2. <https://www.google.com/aclk?sa=l&ai=DChcSEwj7gvXrkrxhAhUXfysKHc7PAU4Y>

A

[BAAGgJzZg&ae=2&sig=AOD64_1P1uvndYFD8fMO9GQxwbnkxkding&q&nis=1&adurl&ved=2ahUKEwj6hO3rkrxhAhUJILcAHVH1CggQ00Qx6BAgCEAE](https://www.google.com/aclk?sa=l&ai=DChcSEwj7gvXrkrxhAhUXfysKHc7PAU4Y)

21DBCC63

VISUAL BASIC – LAB

0 0 4 2

LIST OF PROGRAMS

1. DESIGN A SIMPLE CALCULATOR APPLICATION.
2. DESIGN AN APPLICATION USING INTRINSIC CONTROLS.
3. CREATE AN APPLICATION USING MULTIPLE FORMS.
4. DESIGN AN APPLICATION USING DIALOG BOXES.
5. DESIGN AN APPLICATION USING MENUS.
6. CREATE A STUDENT MARKSHEET PROCESSING APPLICATION.

7. CREATE AN APPLICATION USING COMMON DIALOG BOXES.
8. CREATE AN APPLICATION USING DRAG AND DROP EVENTS.
9. CREATE AN APPLICATION USING ORACLE DATABASE.
10. CREATING AN APPLICATION USING ACTIVEX CONTROL.

RESEARCH PROJECT WORK REGULATION

REGULATION FOR PROJECT WORK AND VIVA VOCE EXAMINATION

1. Each student has to undertake a project individually.
2. Maximum 10 students under the supervision of a faculty.
3. The students must undergo project work in the V semester vacation in any of the private and public limited Companies.

4. The candidates should submit the consent certificate from the organisations for having undertaken the project work.
5. The project report must be typed and hard bond.
6. The project report must be submitted at the end of VI semester.
7. Failure to submit the project Report or failure to appear at the Viva-Voce Examination will be treated as “Absentees” in the Examination and the absentees has to submit the Project Report and appear at the Viva – Voce Examination in the subsequent years.
8. No marks will be allotted on the Project Report, unless a candidate appears at the Viva-Voce Examination and submits his/her Project Report.
9. Evaluation of the Project Work to be done jointly by one internal expert and one external expert with 40:60 Weightage.
10. A Candidate has to qualify in the Project Work individually and the minimum marks to qualify in the project work is 40% (Report + Viva Voce).

Marking Scheme for Project Report and Viva – Voce Examination

Project Report	60 marks
Chapter 1: Introduction	10 marks
Chapter 2: Conceptual Framework / Review of Literature	10 Marks
Chapter 3: Analysis and Interpretation	30 marks
Chapter 4: Conclusion, Findings & Recommendations	10marks

Evaluation Procedure for Viva- Voce 40 marks

In Course of Viva – Voce Examination,
the questions may be asked in the following areas.

Importance/Relevance of the study,
Objectives of the Study, Research

Methodology/ Mode of Enquiry	10 marks
Explanation of the analysis, findings, concluding observations, recommendations, Limitations of the study	20 marks
Overall Impression (Including Communication Skill)	10 marks

SYLLABUS

GENERIC ELECTIVE COURSES

21GBCC51

CONSUMER PROTECTION

3 0 0 3

Course Objective: To make the students to learn about existing law on consumer protection in India.

UNIT I AN INTRODUCTION TO CONSUMER PROTECTION LAW AND POLICIES 9

Development of market and consumer relations -Globalization and consumerism -
Consumer movement in the global context – Legal framework and policy challenges

UNIT II CONSUMER RIGHTS

9

Genesis of the consumer rights –Right to safety – Right to be informed –Right to choose
–Right to be heard and assured – Right to redressal – Right to consumer education

UNIT III LEGISLATIVE FRAMEWORK ON CONSUMER PROTECTION IN INDIA 9

Evolutionary steps of Consumer Protection Laws in India-a historical perspective-
Prevention of Food Adulteration Act 1954 – Standards of Weights and Measures Act, 1976 –
The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - MRTP Act – Sale of
Goods Act, 1930 – Consumer Protection Act, 1986 -the vision of the legislation

UNIT IV SALIENT FEATURES OF CONSUMER PROTECTION ACT 9

Objective of the legislation -Definitions – Three tier system of grievance redressal
system – Jurisdiction of the Consumer Fora's - Complainants that can be made under the C.P.
Act.-Relief available to consumer - Appeals, limitations, adjournments and other procedures –
Amendments to C.P. Act – An Appraisal of C.P. Act with all its amendments - Advisory Councils

UNIT V EMERGING CONCERNS IN CONSUMER PROTECTION AND LAW 9

WTO and Consumer Protection - E-Commerce and Consumer Rights – Role of Civil
Society in Consumer Protection - Access to justice and Consumer Laws - ADR in resolution of
Consumer disputes - Data protection

TOTAL HOURS 45

COURSE OUTCOMES

- CO1 - Understanding Consumption and Consumer Values
- CO2 -Customer Awareness Importance
- CO3 -Understanding the Market and Companies' Behaviour
- CO4 -Companies' Practices Requiring Consumers' Protection
- CO5 - Customer Awareness Relevance and Strategies

Text book:

1. Law of Consumer Protection in India, D.N.Saraf, N.M.Tripathi (1990).

References:

1. Consumer Protection, Dr. V.K. Agarwal, 6th edition, Bharat, (2008).
2. Consumer Protection Law in India: An Eco-Legal Treatise on Consumer Justice, R.K.Nayak, N.M.Tripathi, (1991).

WEBSITES: <https://consumeraffairs.nic.in/acts-and-rules/consumer-protection>

WEBSOURCES: <https://www.ftc.gov/about-ftc/bureaus-offices/bureau-consumer-protection>

21GBCC61

DISASTERS MANAGEMENT

3 0 0 3

COURSE OBJECTIVE

- To provide basic conceptual understanding of **disasters** and its relationships with development.
- To gain understand approaches of **Disaster** Risk Reduction (DRR) and the relationship between vulnerability, **disasters**, **disaster** prevention and risk reduction.

UNIT I - Introduction to Disasters:

9

Concepts and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks).

UNIT II – Disasters: Classification Causes, Impacts (including social, economic, political, environmental, health, psychosocial etc.) **9**

Differential impacts - in terms of caste, class, gender, age, location, disability Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change.

UNIT III – Approaches to Disasters Risk reduction:

9

Disaster cycle – its analysis, Phases, Culture of safety, prevention, mitigation and preparedness, community based DRR, Structural – non structural measures, roles and responsibilities of community, Panchayat Raj Institutions/Urban Local Bodies (PRIs/ULBs), states, Centre and other stake-holders.

UNIT IV – Inter-relationship between Disasters and Development: 9

Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc. Climate Change Adaptation. Relevance of indigenous knowledge, appropriate technology and local resources.

UNIT V - Disaster Risk Management in India 9

Hazard and Vulnerability profile of India

Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programmes and legislation).

TOTAL HOURS 45

COURSE OUTCOMES

- CO1 -Understand disasters, disaster preparedness and mitigation measures
- CO2 -Understand role of IT, remote sensing, GIS and GPS in risk reduction

- CO3 - Understand disaster management acts and guidelines along with role of various stakeholders during disasters
- CO4 - Explain basic concepts in Disaster Management in Architectural context
- CO5 - Describe Definitions and Terminologies used in Disaster Management, Types and Categories of Disasters, Challenges posed by Disasters and Impacts of Disasters

Text Books:

1. Alexander David, Introduction in 'Confronting Catastrophe', Oxford University Press, 2000.
2. Andharia J. Vulnerability in Disaster Discourse, JTCDM, Tata Institute of Social Sciences Working Paper no. 8, 2008.
3. Blaikie, P, Cannon T, Davis I, Wisner B 1997. At Risk Natural Hazards, Peoples' Vulnerability and Disasters, Routledge.
4. Coppola P Damon, 2007. Introduction to International Disaster Management.
5. Carter, Nick 1991. Disaster Management: A Disaster Manager's Handbook. Asian Development Bank, Manila Philippines.

WEBSITES: <https://www.wvi.org/disaster-management/what-disaster-management>

WEBSOURCES: <https://www.tutorialandexample.com/disaster-management-mcq/>

21GBCC51

CONSUMER AFFAIRS

4 0 0 4

COURSE OBJECTIVE:

This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms interface with consumers and the consumer related regulatory and business environment.

Unit 1: Conceptual Framework

12

Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price(MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Consumer buying process, Consumer Satisfaction / dissatisfaction – Grievances – complaint, Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers, Complaint Handling Process: ISO 10000 suite.

Unit 2: The Consumer Protection Law in India

12

Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice and restrictive trade practice. Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

Unit 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law 12

Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection

12

Banking: RBI and Banking Ombudsman, Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI, Food Products: FSSAI, Electricity Supply: Electricity Regulatory Commission, Real Estate Regulatory Authority.

Unit 5: Contemporary Issues in Consumer Affairs

12

Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.

Total Hours 60

COURSE OUTCOMES

CO1 - Demonstrate how knowledge of consumer behaviour can be applied to marketing.

CO2 - Identify and explain factors which influence consumer behaviour.

CO3 - Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.

CO4 - Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.

CO5 - In a team, work effectively to prepare a research report on consumer behaviour issues within a specific context.

Text Books:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.

2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications.
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi.
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company.

WEBSOURCES:1. <https://www.sxccal.edu/wp-content/uploads/2020/01/ConsumerAffairs-CustomerCare.pdf>

2. <https://consumeraffairs.nic.in/flip-ebook>

21GBCC53

COMPUTER LANGUAGES IN BUSINESS

4 0 0 4

COURSE OBJECTIVE:

To enlighten the students to study the technical languages of computers which is related with business in the modernized world

UNIT I INTRODUCTION TO MS-OFFICE 12

Introduction to software packages, of components of MS-Office.

UNIT II MS-WORD 12

Introduction, menus, shortcuts, documents types, working with documents- opening, saving, closing, editing document, using toolbars, rulers, help, formatting documents- setting font, paragraph, page style- setting foot notes, page break, line break, creating section and frame, inserting clips arts, pictures, setting document styles, creating tables- settings, borders alignments, merging, splitting, sorting rows and columns, drawing-inserting, drawing,

formatting grouping, ordering, rotating pictures, tools-word completion, spell check, macros, mail merge, tracking changes, security, printing documents.

UNIT III MS-EXCEL

12

Introduction, spread sheet application, menus, tool bars and icons, spreadsheet- opening, saving, closing, printing file, setting margins, converting file to different formats, spread sheet addressing, entering and editing data- copy, cut, paste, undo, redo, find, search, replace, filling continuous rows and columns, inserting data cells, columns, rows and sheet, computation data-setting formula, finding total in rows and columns, functions types- mathematical, group, string, date and time, formatting spread sheet- alignment, font, border, hiding, locking, cells, highlighting values, background colour, bordering and shading, working with sheet- sorting, filtering, validation, consolidation, subtotals, charts- selecting, formatting, labelling, scaling, tools- error checking, spell check, formula auditing, tracking changes, customization

UNIT IV MS- POWER POINT

12

Introduction, opening new presentation, presentation templates, presentation layout, creating presentation- setting presentation style, adding header and footer, slide background, slide layout, slide show, adding graphics- inserting pictures, movies, tables, adding effects- setting animation and transition effects, audio and video, printing handouts.

UNIT V DATABASE MANAGEMENT

12

Database management using excel- sorting, filtering, table validation, goal seek, scenario.

Total: 60 Hrs

Course Outcomes

CO –I To introduce the students about basics of MS-Office

CO –II To provide practical knowledge exposure to MS- Word

CO –III To provide practical knowledge exposure MS-Excel

CO –IV To provide practical knowledge exposure MS- Power Point

CO –V Develop the competence of database management

Text books:

1. Surtis Frye, Joyce Cox, Steve Lambert, “Microsoft Office System”, Step By Step 2007.
2. Nance Muir, “Microsoft office- power point 2007 plain and simple”.

Web sources :<https://www.spinxdigital.com/blog/common-web-design-languages-what-they-do-and-why-you-need-them/>

21GBCC62

E- COMMERCE

4 0 0 4

COURSE OBJECTIVE:

on successful completion of the course the students should have:

1. Learnt to analyze the business model of firm, and determine the role that the internet(and related technologies) can play to support or even enable this model
2. Understand the key issues involved in managing electronic commerce initiatives
3. Utilize the internet to collect information to conduct research.

UNIT I TELECOMMUNICATION NETWORKS

12

Introduction- LAN-WAN- internet- what is electronic commerce- brief history of electronic commerce- advantages and limitations of electronic commerce- types of electronic commerce- integrating electronic commerce key questions for management.

UNIT II THE INTERNET AND THE WORLD WIDE WEB

12

The internet today- history of the web- unique benefits of the internet- internet architecture – world wide web concepts and technology- creating web pages- launching a business on the internet.

UNIT III ELECTRONIC PAYMENT SYSTEMS 12

Overview of the electronic payment technology- requirements for internet based payments – electronic payment medias- electronic commerce and banking.

UNIT IV E-SECURITY 12

Security in the cyberspace- designing for security- virus- security protection and recovery encryption- the basin algorithm system- authentication and trust- key management internet security protocols and standard- other encryption issues.

UNIT V WEB BASED BUSINESS 12

Business-to-business electronic commerce- intranets and extranets- intranets and supply chain management- legal and ethical issues- case studies.

TOTAL HOURS 60

CO-I Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce

CO-II Able to handle electronic payment technology and requirements for internet based payments

CO-III Understand the categories of E-Commerce and understand the different applications of E-Commerce

CO-IV To understand and identify security issues of E-Commerce

CO-V Understand the concept of WEB Based Business Understand the M-Commerce applications

Total: 75 Hrs

Text book:

1. Elias.m. Awad, "Electronic Commerce" prentice- hall of India Pvt Ltd, 2002.

Reference:

2. Ravi kalakota, andrew b. Whinston, "Electronic Commerce – a managers guid", addison- wesley, 2000.

Web Site

1. <http://notes4learners.blogspot.com/p/ecommerce-unit-1.html>
2. https://www.tutorialspoint.com/e_commerce/e_commerce_tutorial.pdf

Web Resource

1. <https://nptel.ac.in/courses/110/105/110105083/>
2. http://www.vssut.ac.in/lecture_notes/lecture1428551057.pdf

SYLLABUS

SKILL ENHANCEMENT ELECTIVE COURSES

21SBCC21

SOFT SKILL I

2 0 0 2

Course Objective:

- To enable participants Business Communication Skills
- To enhance participants E-mail writing skills
- To impart Leadership and Team Bonding skills

1. READING COMPREHENSION AND VOCABULARY

**Credit Hours
06**

Filling the blanks – Cloze Exercise – Vocabulary building – Reading and answering Questions.

2. LISTENING AND ANSWERING QUESTIONS.	06
Listening and writing – Listening and sequencing sentences – Filling in the blanks – Listening and answering questions.	
3. GROUP DISCUSSIONS	06
Why GD part of a selection process – Structure of a GD – strategies in GD – Team Work – Body Language	
4. CONVERSATION.	06
Face to face Conversation and Telephone conversation.	
5. SELF- INTRODUCTION AND ROLE PLAY	06
Total	30 Hours

Course Outcome

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

- CO 1 Prioritize power of understanding and aids assimilation of vocables. Vocabulary to charge communication with educated words
- CO 2 Develop comprehensive knowledge through listening leading to answering questions
- CO 3 Build observation power and infuse self-confidence through group discussions
- CO 4 Identify methodology for befitting constructional ability
- CO 5 Experiments with inward looking and visualization of the ‘otherness’ of situations

Books Recommended

- Barun K. Mitra. Personality Development and Soft Skills. Oxford University Press. New Delhi.2011.
- S.P. Sharma. Personality Development. Pustaq Mahal. New Delhi. 2010.Meenakshi Raman and Sangeetha Sharma. Technical Communication. Oxford University Press. New Delhi. 2009.
- Tiko, Champa & Jaya Sasikumar. Writing with a Purpose.OUP. New Delhi. 1979

Web Source:

- <https://www.skillsyouneed.com/ips/communication-skills.html>

- <https://blog.smarp.com/top-5-communication-skills-and-how-to-improve-them>
- <https://blog.hubspot.com/service/phone-etiquette>

21SBCC31

SOFT SKILL II

2 0 0 2

Course Objective:

- To enable students to develop their communication skills effectively
- To enhance students Reading, Writing, Listening and Speaking skills
- To develop their self-confidence through communication

Credit Hours

1. PRESENTATION SKILLS	06
Elements of an effective presentation – structure of presentation – voice modulation – Audience analysis – Body language	
2. SOFT SKILLS	06
Time Management – Articulateness – Assertiveness – Stress management	
3. RESUME / REPORT PREPARATION / LETTER WRITING	06
Structuring the resume / Report – Business letters – E-Mail Communication	
4. INTERVIEW SKILLS	06
Kinds of Interviews – Required by Skills – Corporate Culture – Mock Interviews	
5. 30 FREQUENTLY ASKED QUESTIONS	06
Total	30 Hours

Course Outcome

- At the end of this course the students will be able to,
- CO1 Illustrate the essential of presentation skills, thoughts, structure, voice modulation, audience analysis and body language
 - CO2 Utilize the psychological skills pertaining to time management, articulation, assertion and stress management
 - CO3 Construct methodology for preparation of resume, reports, business letters and email communication
 - CO4 Appraise learners with varied skills needed for expose to interviews
 - CO5 Categorize the nature of questions asked usually in interviews

Books Recommended

- Barun K.Mitra. Personality Development and soft skills. Oxford University Press. New Delhi. 2011.
- S P Sharma. Personality Development. Pustaq Mahal. New Delhi. 2010.
- Meenakshi Raman and Sangeetha Sharma. Technical Communication. Oxford University Press. New Delhi. 2009.

Web Sources:

- <https://www.skillsyouneed.com/ips/communication-skills.html>
- <https://www.businessnewsdaily.com/5836-top-interviewing-skills.html>
- <https://gdpi.hitbullseye.com/Group-Discussion.php>

NATIONAL SERVICE SCHEME

Course Objective: To create awareness among the students why the social services are important to the society.

UNIT I ENVIRONMENT ISSUES

Environment conservation, enrichment and Sustainability - Climate change - Waste management - Natural resource management - (Rain water harvesting, energy conservation, waste land development, soil conservations and a forestation)

UNIT II DISASTER MANAGEMENT

Introduction to Disaster Management, classification of disasters - Role of youth in Disaster Management

UNIT III PROJECT CYCLE MANAGEMENT

Project planning-Project implementation- Project monitoring-Project evaluation: impact assessment.

UNIT IV DOCUMENTATION AND REPORTING

Collection and analysis of data-Preparation of documentation/ reports - Dissemination of documents/ reports

UNIT V PROJECT WORK/ PRACTICAL

Workshops/seminars on personality development and improvement of communication skills.

Text book:

1. Dr. S. Baskaran, "Social Work and Development", Himalaya Publication, 1998.

21SBCC41

SOFT SKILL III

2 0 0 2

Course Objective:

- To enable students to develop their soft skills and Body Language
- To enhance students Reading, Writing, Listening and Speaking skills
- To develop their self-confidence to excel at Interviews

	Credit Hours
UNIT-I	06
Powerful Presentation	
UNIT-II	06
Reinforcement	
UNIT-III	06
Using visual aids	
UNIT-IV	06
Types and Methods of Presentations	
UNIT-V	06
Obstacles to Presentation	
Total	30 Hours

Course Outcome:

- CO1 To develop participants social and professional skills
- CO2 To help participants manage time effectively
- CO3 To build a strong resume to suit corporate requirements
- CO4 To face interviews confidently
- CO5 To enhance their aptitude abilities

Books Recommended:

- Roz Townsend: Presentation Skills for the Upwardly Mobile, Emerald, Chennai.2010
- Prasad, H. M. How to Prepare for Group Discussion and Interview. New Delhi: Tata McGraw-Hill Publishing Company Limited, 2001.
- Pease, Allan. Body Language. Delhi: Sudha Publications, 1998.

Web Sources:

- <https://www.skillsyouneed.com/ips/communication-skills.html>
- <https://venngage.com/blog/presentation-skills/>
- <https://gdpi.hitbullseye.com/Group-Discussion.php>

21SBCC42

INTERNSHIP

0001

Course Objective

The goal of student internship program is to have the professional training and growth in various organisations and all types of companies.

Purpose

The purpose of the student internship program is to provide students with an opportunity to gain workplace skills and learn more about corporate field. This is also an opportunity to contribute to the local community by reaching out to future professionals.

Parties Involved

The student internship program involves two parties:

1. The Intern Supervisor(The Company)
2. The Intern(The Student)

Category	Requirements
Status	Group Internship Maximum of 5 person for one company .
Length	Period of 4 weeks
Hours	Hours will be agreed upon between the intern and the Intern Supervisor.
Reports To	The Intern Supervisor
Required Meetings	<ol style="list-style-type: none">1. Attend Orientation2. Attend meetings as requested by the Intern Supervisor.
Duties	<ol style="list-style-type: none">1. Perform all duties as assigned by the Intern Supervisor2. If performing the internship for school credit, the intern will be responsible for

	providing and submitting the required forms to the Intern Supervisor for
--	--

Evaluation process for Internship Reporting:

Internal Marks for Internship Report 40 marks

External Marks for Internship Report 60 marks

Certification	Content	Presentation
20 marks	20 marks	20 marks

Course Outcome

- Co-1 To Contribute to organisations of all types and sizes by managing critical internship.
- Co-2 To provide creative solutions to key challenges.
- Co-3 To design marketing strategies.
- Co-4 To Provide a variety of ways to engage in experiential Learning
- Co-5 To lay the foundation for strong relationship and subsequent job offers
- Co-6 To apply the Knowledge and skills acquired in the classroom to a professional context

21SBCC51

MINI PROJECTS

0 0 4 2

Course Objective :

The mini project is designed to help students to develop practical ability and knowledge with the practical tools/techniques for solving real life problems related to the industry, academic institutions and computer science research. The course Mini Project is one that involves practical work for understanding and solving problems in the field of Commerce.

Instructions for preparation of Mini-Project Reports

The Mini-Project should be written in standard scientific paper format.

Title page: Authors name, Supervisor Name and Designation

Abstract: 250 words = 1 page.

Introduction: ~500-750 words = 2-3 pages

Materials and Methods: ~1500 words = 6 pages

Results: ~1500 words = 6 pages

This should provide a concise account of the results obtained, in a logical order that hopefully tells a story. This will not necessarily be the order in which you carried out the experiments! Make maximum use of figures / tables - remember a picture often replaces a thousand words. A standard scientific paper in most journals will contain ~6 (maximum 8) figures or tables.

Discussion :1500 words = 6 pages

This is valuable inclusion in a project report where the student may not have sufficient time to complete the work and it contains constant ideas of further work.

Reference :1250words = 5 pages

Standard format should be followed and include all the details, Including the full reference in the list maximum of 30 reference is adequate.

21SBCC61

ENTREPRENEURSHIP DEVELOPMENT

2 0 0 2

COURSE OBJECTIVE:

- To develop and strengthen entrepreneurial quality and motivation in students
- To impart basic entrepreneurial skills and understanding to run a business efficiently and effectively.
- To understand the concept and process of entrepreneurship and its contribution in and role in the growth and development of individual and the nation.

UNIT I ENTREPRENEURSHIP

6

Entrepreneur – Personality characteristics of successful entrepreneur – Types of Entrepreneurs – Knowledge and skills required for an entrepreneur – Difference between Entrepreneur and Intrapreneur

UNIT II BUSINESS

6

Definition, Classification – Characteristics, Ownership Structures – Project Formulation – Steps involved in setting up a Business – Market Survey and Research – Techno Economic Feasibility Assessment

UNIT III BUSINESS PLAN PREPARATION

6

Sources of product for business – Pre-feasibility study – Criteria for selection of product – Ownership – Capital – Budgeting project profile preparation – Matching entrepreneur with the project – Feasibility report preparation and evaluation criteria.

UNIT IV SUPPORT TO ENTREPRENEURS

6

Sickness in small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures – Business Incubators – Government Policy for Small Scale Enterprises – Growth Strategies in small industry.

UNIT V ENTREPREURSHIP DEVELOPMENT PROGRAMME

6

Meaning, Objectives – Phases of EDP – steps in EDP – Strategies for Entrepreneurship development – Institutions in aid of Entrepreneurship Development Programme – Use of IT enabled services in entrepreneurship - E Licensing, E filing.

Total 30 hrs

COURSE OUTCOMES:

At the end of the course, a student will be able to

CO – 1: Understand the concept of Entrepreneurship

CO – 2: Identify, create and analyze entrepreneurial opportunities.

CO – 3: Assess techno economic feasibility of a Business Plan

CO- 4 - Create Business Plans

CO-5: State various statutory institutions involved in the process of Entrepreneurship development

TEXT BOOKS:

1. Hisrich R D, Peters M P, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2016
2. Khanka S.S., “Entrepreneurial Development” S Chand & Company; edition, 2016

REFERENCE BOOKS:

1. Sharma, “Entrepreneurship Development”, PHI LEARNING PVT LTD, (2017)
2. Abhinav Ganpule & Aditya Dhobale, “Entrepreneurship Development”, Kindle Edition, Jatayu Publication; 1 edition ,2018.
3. Sangeeta Sharma, “Entrepreneurship Development”, 10th Edition, Kindle Edition PHI Learning, 2018

WEBSITES

1. <http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/>
2. <https://openpress.usask.ca/entrepreneurshipandinnovationtoolkit/chapter/chapter-1-introduction-to-entrepreneurship/>

WEBSOURCES

1. <https://articles.bplans.com/10-great-websites-for-entrepreneurs/>
2. <https://www.entrepreneur.com/article/272185>

21SBCC62

TECHNICAL SEMINAR

0 0 2 1

Course Objectivise

The objective of the seminar is to impart training to the students in collecting materials on a specific topic from books, journals and other sources, compressing and organizing them in a logical sequence, and presenting the matter effectively both orally and as a technical report. The use of slides/transparencies and overhead/slide/multimedia projector is also introduced to the user during the seminar.

Guidelines for preparing Seminar

1. Selection of topic/area in Commerce Subjects.
2. Approval to the selected topic from the concerned faculty in charge.
3. Study of topic : Students are requested to acquire a thorough knowledge on the subject by referring back papers and reference books (These may be included as references at the end of the paper) on the corresponding area.
4. Preparation of slides for presentation Slides may be presented in MS power point. Time allowed for presentation is 20 minutes for presentation and 5 minutes for discussions. So, number of slides may be around 20 - 25 to adhere the time limit.
5. Organisation of slides
 - The first slide will be a title page showing the title, name of author (presenter), roll no. and Class.
 - 2 nd page will contain overview of the seminar

- Successive pages will contain
- Objectives of the paper
 - (1) Introduction
 - (2) Body of the paper includes system dynamics, methodology, graphs, block diagrams etc. arranged in a logical sequence depending on the problem.
 - (3) Results and discussions
 - (4) Conclusion

6.. Each slide will have a title and each figure have a caption.

7. Draft copy of the Seminar report should also be submitted before the presentation

