

**DEPARTMENT OF COMMERCE**  
**THE AMERICAN COLLEGE, MADURAI**  
**COURSE STRUCTURE – B.COM (IT) 2019 -20 ONWARDS**

| SEMESTER     | COURSE     | SUBJECT CODE | SUBJECT TITLE                              | HOURS     | CREDIT        | MARKS            |
|--------------|------------|--------------|--|-----------|---------------|------------------|
| <b>1</b>     | Part-I     | CIT 1251     | TAS/ HIS/ FRS/<br>Azhuvalaga Nadaimuraigal | 3         | 2             | 30               |
|              | Part-II    | ENS XXXX     | ENGLISH                                    | 3         | 2             | 30               |
|              | Major      | CIT 1553     | Financial Accounting- I                    | 5         | 5             | 75               |
|              | Major      | CIT 1455     | Business Communication                     | 4         | 4             | 60               |
|              | Major      | CIT 1457     | Principles of Marketing                    | 4         | 4             | 60               |
|              | Supportive | CIT 1459     | Business Economics                         | 5         | 4             | 60               |
|              | NME        | CIT 1261     | Office Practices                           | 3         | 2             | 30               |
|              | LS         | CIT 1263     | Consumerism                                | 3         | 2             | 30               |
| <b>TOTAL</b> |            |              |  | <b>30</b> | <b>25</b>     | <b>375</b>       |
| SEMESTER     | COURSE     | SUBJECT CODE | SUBJECT TITLE                              | HOURS     | CREDIT        | MARKS            |
| <b>2</b>     | Part-I     | CIT 1252     | TAS/ HIS/ FRS/<br>Seyalar Panimurai        | 3         | 2             | 30               |
|              | Part-II    | ENS XXXX     | ENGLISH                                    | 3         | 2             | 30               |
|              | Major      | CIT 1554     | Financial Accounting – II                  | 5         | 5             | 75               |
|              | Major      | CIT 1456     | Banking Theory, Law & Practice             | 4         | 4             | 90               |
|              | Major      | CIT 1458     | Auditing                                   | 4         | 4             | 60               |
|              | Supportive | CIT 1460     | Business Environment                       | 5         | 4             | 60               |
|              | NME        | CIT 1262     | Principles of investment                   | 3         | 2             | 30               |
|              | LS         | CIT 1264     | Business Organisation                      | 3         | 2             | 30               |
|              | Part V     | XXX 0000     | NSS/SLP/PED                                | ---       | 1             | 30               |
| <b>TOTAL</b> |            |              |  | <b>30</b> | <b>25 + 1</b> | <b>375 / 405</b> |
| SEMESTER     | COURSE     | SUBJECT CODE | SUBJECT TITLE                              | HOURS     | CREDIT        | MARKS            |
|              | Part-I     | CIT 2251     | TAS/ HIS/ FRS/<br>Vaniga Melanmai          | 3         | 2             | 30               |
|              | Part-II    | ENG XXXX     | ENGLISH                                    | 3         | 2             | 30               |
|              | Major      | CIT 2553     | Corporate Accounting                       | 5         | 5             | 75               |

|                 |               |                       |   |              |               |                  |
|-----------------|---------------|-----------------------|---|--------------|---------------|------------------|
| <b>3</b>        |               |                       |   |              |               |                  |
|                 | Major         | CIT 2655              | Business Law                                    | 6            | 6             | 90               |
|                 | Major         | CIT 2457              | Visual Basic (TcL)                              | 4            | 4             | 60               |
|                 | Major         | CIT 2459              | Desk Top Publishing (TcL)                       | 4            | 4             | 60               |
|                 | Supportive    | CIT 2461/<br>MAS XXXX | Information Technology /<br>Business Statistics | 5            | 4             | 60               |
| <b>TOTAL</b>    |               |                       |   | <b>30</b>    | <b>27</b>     | <b>405</b>       |
| <b>SEMESTER</b> | <b>COURSE</b> | <b>SUBJECT CODE</b>   | <b>SUBJECT TITLE</b>                            | <b>HOURS</b> | <b>CREDIT</b> | <b>MARKS</b>     |
| <b>4</b>        | Part-I        | CIT 2252              | TAS/ HIS/ FRS/<br>Melanmai Thathuvangal         | 3            | 2             | 30               |
|                 | Part-II       | ENG XXXX              | ENGLISH   | 3            | 2             | 30               |
|                 | Major         | CIT 2554              | Management Accounting and<br>Financial Control  | 5            | 5             | 75               |
|                 | Major         | CIT 2656              | Corporate Law                                   | 6            | 6             | 90               |
|                 | Major         | CIT 2458              | Programming in C++ (TcL)                        | 4            | 4             | 60               |
|                 | Major         | CIT 2460              | Web Designing (TcL)                             | 4            | 4             | 60               |
|                 | Supportive    | CIT 2462/<br>MAS XXXX | e-Commerce /<br>Business Mathematics            | 5            | 4             | 60               |
|                 | Part V        | XXX 0000              | NSS/SLP/PED                                     | ---          | 1             | 30               |
| <b>TOTAL</b>    |               |                       |   | <b>30</b>    | <b>27 + 1</b> | <b>405 / 435</b> |
| <b>SEMESTER</b> | <b>COURSE</b> | <b>SUBJECT CODE</b>   | <b>SUBJECT TITLE</b>                            | <b>HOURS</b> | <b>CREDIT</b> | <b>MARKS</b>     |
| <b>5</b>        | Major         | CIT 3651              | Cost Accounting – I                             | 6            | 6             | 90               |
|                 | Major         | CIT 3653              | Income Tax Law and Practice-I                   | 6            | 6             | 90               |
|                 | Major         | CIT3555               | RDBMS   | 5            | 5             | 75               |
|                 | Major         | CIT 3657              | Computer Graphics and<br>Animation (TcL)        | 6            | 6             | 90               |
|                 | HVS           | HVS XXXX              | Human Value Development                         | 4            | 2             | 30               |
|                 | LS            | CIT 3259              | Tourism and Hospitality<br>Management           | 3            | 2             | 30               |
| <b>TOTAL</b>    |               |                       |   | <b>30</b>    | <b>27</b>     | <b>405</b>       |
| <b>SEMESTER</b> | <b>COURSE</b> | <b>SUBJECT CODE</b>   | <b>SUBJECT TITLE</b>                            | <b>HOURS</b> | <b>CREDIT</b> | <b>MARKS</b>     |
|                 | Major         | CIT 3652              | Cost Accounting – II                            | 6            | 6             | 90               |

|              |       |          |                                |           |           |            |
|--------------|-------|----------|--------------------------------|-----------|-----------|------------|
| <b>6</b>     | Major | CIT 3654 | Income Tax Law and Practice-II | 6         | 6         | 90         |
|              | Major | CIT 3556 | Introduction to ERP            | 5         | 5         | 75         |
|              | Major | CIT 3658 | Creative Editing Tools (TcL)   | 6         | 6         | 90         |
|              | EVS   | CIT 3200 | Environmental Studies          | 4         | 2         | 30         |
|              | LS    | CIT 3260 | Mass Media and Communication   | 3         | 2         | 30         |
| <b>TOTAL</b> |       |          |                                | <b>30</b> | <b>27</b> | <b>405</b> |

TcL- Theory Cum Lab

#### SUPPORTIVE COURSES

| SEMESTER | SUBJECT CODE         | SUBJECT TITLE                                   | HOURS | CREDIT |
|----------|----------------------|---|-------|--------|
| 1        | CIT 1459             | Business Economics                              | 5     | 4      |
| 2        | CIT 1460             | Business Environment                            | 5     | 4      |
| 3        | CIT 2461/<br>MAS XXX | Information Technology /<br>Business Statistics | 5     | 4      |
| 4        | CIT 2462/<br>MAS XXX | e-Commerce /<br>Business Mathematics            | 5     | 4      |

#### NON-MAJOR ELECTIVE COURSES

| SEMESTER | SUBJECT CODE | SUBJECT TITLE            | HOURS | CREDIT |
|----------|--------------|--------------------------|-------|--------|
| 1        | CIT 1261     | Office Practices         | 3     | 2      |
| 2        | CIT 1262     | Principles of Investment | 3     | 2      |

#### LIFE-SKILL COURSES

| SEMESTER | SUBJECT CODE | SUBJECT TITLE                         | HOURS | CREDIT |
|----------|--------------|---------------------------------------|-------|--------|
| 1        | CIT 1263     | Consumerism                           | 3     | 2      |
| 2        | CIT 1264     | Business Organisation                 | 3     | 2      |
| 3        | CIT 3259     | Tourism and Hospitality<br>Management | 3     | 2      |
| 4        | CIT 3260     | Mass Media and<br>Communication       | 3     | 2      |

## **PROGRAMME SPECIFIC OUTCOMES (PSOs) FOR B.COM (IT)**

Upon completion of the Program, Graduates will be able to

1. Utilise knowledge and skills grounding in various commercial aspects and its recent trends.
2. Adopt critical thinking and problem-solving skills effectively in the business world.
3. Relate wide variety of specialization options, interactive learning experiences and strong commercial grounding with their business.
4. Pursue professional courses like CA, CMA, CS and CFA.
5. Exhibit numerical, language abilities and communicate ideas effectively in written and oral formats relating to business.
6. Apply Knowledge in accounting, taxation, law and legislations related to commerce and business.
7. Demonstrate programming skills like C++, Visual Basic and .Net.
8. Exhibit their knowledge on database management systems in day to day business affairs.
9. Adopt core knowledge on designing computer graphics and animation.
10. Cope up with technological changes by developing websites and creative editing tools.

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

| <b>Courses</b> | <b>PSO 1</b> | <b>PSO 2</b> | <b>PSO 3</b> | <b>PSO 4</b> | <b>PSO 5</b> | <b>PSO 6</b> | <b>PSO 7</b> | <b>PSO 8</b> | <b>PSO 9</b> | <b>PSO 10</b> |
|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| CIT1251        | X            | X            | X            |              | X            |              |              | X            |              | X             |
| CIT1553        | X            | X            |              | X            | X            | X            |              | X            |              |               |
| CIT1455        |              | X            | X            |              | X            |              |              | X            |              | X             |
| CIT1457        | X            | X            | X            |              |              | X            |              | X            | X            |               |
| CIT1459        | X            | X            | X            | X            |              | X            |              |              |              |               |
| CIT1261        | X            |              | X            |              | X            |              | X            | X            |              | X             |
| CIT1263        | X            | X            | X            |              | X            | X            |              |              | X            |               |
| CIT1252        | X            | X            | X            | X            |              |              | X            | X            |              |               |
| CIT1554        | X            | X            |              | X            | X            | X            |              | X            |              |               |
| CIT1456        | X            | X            |              |              |              | X            |              | X            |              | X             |
| CIT1458        |              | X            |              | X            | X            | X            |              | X            |              |               |
| CIT1460        | X            | X            | X            |              |              |              |              |              | X            | X             |
| CIT1262        | X            | X            |              |              |              | X            | X            | X            |              |               |
| CIT1264        | X            |              | X            |              |              |              | X            |              |              |               |
| CIT2251        | X            | X            | X            |              | X            |              |              | X            |              |               |
| CIT2553        | X            | X            |              | X            | X            | X            |              | X            |              |               |
| CIT2655        |              |              | X            | X            |              | X            |              |              |              |               |
| CIT 2457       | X            | X            | X            |              | X            |              | X            |              |              |               |
| CIT 2459       | X            |              | X            |              | X            |              |              |              | X            |               |
| CIT 2461       | X            |              | X            |              | X            | X            |              | X            |              |               |
| CIT 2252       |              | X            | X            |              | X            |              |              |              |              |               |

|          |          |          |          |          |          |          |          |          |          |          |
|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| CIT 2554 | <b>X</b> | <b>X</b> | <b>X</b> | <b>X</b> | <b>X</b> | <b>X</b> |          | <b>X</b> |          |          |
| CIT 2656 |          |          | <b>X</b> | <b>X</b> |          | <b>X</b> |          |          |          |          |
| CIT 2458 | <b>X</b> | <b>X</b> | <b>X</b> |          | <b>X</b> |          | <b>X</b> |          | <b>X</b> | <b>X</b> |
| CIT 2560 |          | <b>X</b> | <b>X</b> |          |          |          | <b>X</b> |          |          | <b>X</b> |
| CIT 2462 | <b>X</b> | <b>X</b> | <b>X</b> |          | <b>X</b> | <b>X</b> | <b>X</b> | <b>X</b> | <b>X</b> |          |
| CIT 3651 | <b>X</b> | <b>X</b> |          | <b>X</b> | <b>X</b> | <b>X</b> |          | <b>X</b> |          |          |
| CIT 3653 |          | <b>X</b> | <b>X</b> | <b>X</b> |          | <b>X</b> |          | <b>X</b> |          |          |
| CIT 3555 | <b>X</b> | <b>X</b> | <b>X</b> |          |          |          |          | <b>X</b> |          |          |
| CIT 3657 | <b>X</b> |          | <b>X</b> |          |          |          |          |          | <b>X</b> | <b>X</b> |
| CIT 3259 | <b>X</b> | <b>X</b> | <b>X</b> |          |          |          |          |          |          |          |
| CIT 3652 | <b>X</b> | <b>X</b> |          | <b>X</b> | <b>X</b> | <b>X</b> |          | <b>X</b> |          |          |
| CIT 3654 |          | <b>X</b> | <b>X</b> | <b>X</b> |          | <b>X</b> |          | <b>X</b> |          |          |
| CIT 3556 | <b>X</b> | <b>X</b> | <b>X</b> |          | <b>X</b> | <b>X</b> |          | <b>X</b> |          |          |
| CIT 3658 | <b>X</b> | <b>X</b> | <b>X</b> |          | <b>X</b> |          |          |          |          | <b>X</b> |
| CIT 3200 | <b>X</b> |          | <b>X</b> |          |          | <b>X</b> |          |          |          |          |
| CIT 3260 | <b>X</b> | <b>X</b> | <b>X</b> |          | <b>X</b> |          |          |          |          |          |

### Mapping of Programme Specific Outcomes (PSOs) with Programme Outcomes (POs)

|        | <b>PO1</b> | <b>PO2</b> | <b>PO 3</b> | <b>PO 4</b> | <b>PO 5</b> | <b>PO 6</b> | <b>PO 7</b> | <b>PO 8</b> | <b>PO 9</b> | <b>PO 10</b> |
|--------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| PSO 1  | <b>X</b>   | <b>X</b>   |             | <b>X</b>    | <b>X</b>    |             | <b>X</b>    | <b>X</b>    |             | <b>X</b>     |
| PSO 2  | <b>X</b>   | <b>X</b>   |             |             | <b>X</b>    | <b>X</b>    |             |             | <b>X</b>    |              |
| PSO 3  | <b>X</b>   | <b>X</b>   | <b>X</b>    | <b>X</b>    |             | <b>X</b>    |             | <b>X</b>    |             |              |
| PSO 4  | <b>X</b>   |            | <b>X</b>    | <b>X</b>    | <b>X</b>    |             | <b>X</b>    | <b>X</b>    |             |              |
| PSO 5  | <b>X</b>   | <b>X</b>   | <b>X</b>    | <b>X</b>    | <b>X</b>    | <b>X</b>    |             |             |             |              |
| PSO 6  |            |            |             | <b>X</b>    | <b>X</b>    |             | <b>X</b>    | <b>X</b>    | <b>X</b>    | <b>X</b>     |
| PSO 7  | <b>X</b>   | <b>X</b>   |             | <b>X</b>    | <b>X</b>    | <b>X</b>    |             |             |             |              |
| PSO 8  | <b>X</b>   | <b>X</b>   | <b>X</b>    | <b>X</b>    | <b>X</b>    | <b>X</b>    |             |             | <b>X</b>    | <b>X</b>     |
| PSO 9  | <b>X</b>   |            | <b>X</b>    | <b>X</b>    | <b>X</b>    |             | <b>X</b>    | <b>X</b>    | <b>X</b>    | <b>X</b>     |
| PSO 10 | <b>X</b>   |            | <b>X</b>    | <b>X</b>    | <b>X</b>    |             | <b>X</b>    | <b>X</b>    | <b>X</b>    | <b>X</b>     |

**நோக்கம்**

அலுவலகத்தின் அமைப்பு முறைகள் மற்றும் செயல்பாடுகளை அறிந்து கொள்வதோடு உபகரணங்களை பயன்படுத்தி தகவல் தொடர்பு ஆவணங்களை தயாரித்தல், அவற்றை கோப்பிலிடுதல், கூட்டங்களை நடத்துதல் மற்றும் அறிக்கைகள் தயாரித்தலின் முறைகளை விளக்குவதே இப்பாடத்தின் நோக்கமாகும்.

**வெளிப்பாடுகள்**

- அலுவலகத்தின் அமைப்பு முறைகள் மற்றும் செயல்பாடுகளை அறிந்து கொள்தல்.
- அலுவலகத்தில் பயன்படுத்தப்படும் உபகரணங்கள் அல்லது இயந்திரங்களைப் பற்றி தெரிந்து கொள்வதோடு அவற்றை கையாளுதலை பற்றி தெரிந்து கொள்தல்.
- அலுவலக கடிதப் போக்குவரத்து மற்றும் கூட்டங்களை நடத்துதல் பற்றி அறிதல்.
- ஆவணங்களை தயாரித்தல் மற்றும் அவற்றை கோப்பிலிடுதல் முறைகளை அறிந்து கொள்தல்.
- கூட்டங்களை நடத்துதல் மற்றும் அவற்றிற்கான அறிக்கைகளை தயாரித்தல்.

**அலகு 1**

அலுவலகம்: பொருள் - இலக்கணம், அலுவலக செயல்பாடுகள் -அமைப்பு முறைகள் -வரிசை அமைப்புமுறை, செயல்பாட்டு அமைப்புமுறை, வரிசை மற்றும் செயல்பாட்டு அமைப்புமுறை, குழு அமைப்புமுறை - அலுவலக அமைப்பு கொள்கைகள் - கட்டுப்பாட்டின் வீச்சு, கட்டுப்பாட்டின் ஒற்றுமை, செயல்பாட்டு ஒற்றுமை.

அலுவலக நடைமுறைகள்: அலுவலகத்தின் பிரிவுகள்- மையப்படுத்துதல், பரவலாக்குதல் அல்லது துறைகளாக்குதல்- துறைகளின் செயல்பாடுகள்- நிறுவன விளக்கப்படம் - அலுவலக கையேடு.

**அலகு 2**

அலுவலக உபகரணங்கள் அல்லது இயந்திரங்கள் - பயன்பாடுகள்- தேர்ந்தெடுக்கும் போது கவனிக்க வேண்டிய காரணிகள்- வகைகள்- தட்டச்சுபொறி, வாய்மொழிபதியும் கருவி, பிரதியெடுக்கும் இயந்திரம், படம் பிரதியெடுக்கும் இயந்திரம், தொலைநகல் இயந்திரம் நுண்படச்சுருள், துண்டுகளாக்கும் இயந்திரம், அஞ்சல் துறையில் பயன்படுத்தும் இயந்திரங்கள் மற்றும் கணினி.

**அலகு 3**



அலுவலக கடிதப் போக்குவரத்து: பொருள்- வகைகள்: குறிப்பாணை- வணிகக்கடிதங்கள்- கூட்டத்திற்கான அறிவிப்பு- கூட்டத்திற்கான அறிக்கை- அறிக்கைகள் மற்றும் சுற்றிக்கை.

அஞ்சல் முறை: வகைகள்- உள்வரும் அஞ்சல் தகவல் தொடர்பு- வெளிச் செல்லும் அஞ்சல் தொடர்பு- உள்வரும் மற்றும் வெளிச் செல்லும் தகவல் தொடர்பைகையாளும் முறைகள்.

#### **அலகு 4**

அலுவலக ஆவணங்கள்: பொருள்- வகைகள்- நிர்வாக ஆவணங்கள், விற்பனை ஆவணங்கள், கையிருப்பு மற்றும் கொள்முதல் ஆவணங்கள்- பயன்பாடுகள்- ஆவணங்கள் தயாரித்தல்.

கோப்பிலிடுதல்: இலக்கணம், நோக்கம்- கோப்பிடும் முறைகள்- பழைய கோப்பிட்டு முறைகள், நவீன கோப்பிட்டு முறைகள். கோப்பிடும் வகைகள்- அகரவரிசை ,காலவரிசை, எண்முறை, புவியியல், பொருள், எண்ணெழுத்துவகை - கோப்பிடுதலின் அமைப்புகள்- கோப்பிடுதலுக்கு உதவும் உபகரணங்கள்.

#### **அலகு 5**

அலுவலக கூட்டங்கள் - பொருள் - இலக்கணம்- நோக்கம்- வகைகள் - சட்டமுறை கூட்டம், ஆண்டுப் பொது கூட்டங்கள், மேலாண்மைக் கூட்டங்கள், குழுக் கூட்டங்கள் மற்றும் செயற்குழு கூட்டங்கள்- கூட்டங்கள் நடத்தும் செயல்முறைகள்- நிகழ்ச்சிநிரல்.

அறிக்கை தயாரித்தல்: நோக்கங்கள்- அறிக்கை தயாரிக்கும் போது கவனிக்க வேண்டியவை - வகைகள் - அறிக்கையின் பகுதிகள்.

#### **பாடநூல்**

சுந்தரம் எஸ்.எம், அலுவலக முறைகள், ஸ்ரீ மீனாட்சி பதிப்பகம், காரைக்குடி, 2014.

#### **பரிந்துரைக்கப்படும் நூல்கள்**

1. முனைவர் கே. அன்பழகன் மற்றும் முனைவர் எஸ். இராமன், அலுவலக முறைகள், மெரிட் இந்தியா பப்ளிகேஷன், மதுரை, 2015.
2. இராமலிங்கம் எஸ். பி. மற்றும் முனைவர் டி. மனோகரன், செயலர் பணிமுறை, மெரிட் இந்தியா பப்ளிகேஷன், மதுரை, 2014.

3. பாவை ஆசிரியர் குழு, வணிகமடலியலும் அலுவலக மேலாண்மையும், பாவைபதிப்பகம், சென்னை, 2015.

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   | 1      |        |        |        |        |
| K2: Understanding |        | 2      |        |        |        |
| K3: Applying      |        |        | 3      |        |        |
| K4: Analyzing     |        |        |        | 4      |        |
| K5: Evaluating    |        |        |        |        |        |
| K6: Creating      |        |        |        |        | 6      |

**Mean: 3.2**

**CIT 1553**

**FINANCIAL ACCOUNTING – I**

**5 Hrs / 5 Cr**

### **Course Objective**

To enable the students to acquire knowledge of the Financial Accounting Principles and Practices and familiarize them with the techniques of preparing various financial statements.

### **Course Outcomes**

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

- Identify basic accounting concepts, prepare accounts under single entry system and reconcile cash and bank balances.
- Interpret transactions on bill of exchange and apply different techniques of calculating average due date and interest under account current method.
- Compare the methods of recording depreciation and calculate the amount of loss under insurance claim.
- Determine the accounting treatment in the books of consignor and consignee and prepare accounts of joint venture.
- Integrate the accounting procedure for various non-profit organisations.

### **UNIT I**

Introduction to Accounting - Accounting Concepts –Accounting Standards - Single Entry System - Bank Reconciliation Statement: Favourable and Unfavourable balances in Pass book and Cash book – Cash book and Pass book given for Successive Periods and Same Period – Reconciliation after adjustments in Cash book – Reconciliation for two bank accounts.

## **UNIT II**

Bills of Exchange: Retained till due date – Discounted with Bank – Endorsed to Third Party – Retiring a Bill – Dishonour of a Bill – Renewal of Bill – Insolvency of Drawee – Accommodation Bills. Average Due Date: Amount is lent in various instalments - Amount lent in one instalment. Account current: Calculation of Interest - Forward and Backward Method - Daily Balance Method - Red Ink Interest method.

## **UNIT III**

Depreciation: Depreciable Assets – Causes - Methods of Calculating and Recording Depreciation - Accounting for changes in Depreciation Policies. Insurance Claims: Loss of

Profit - Loss of Stock. Goods on Sale or Return Basis: Transactions are very few – Transactions are Frequent – Transactions are large in number.

## **UNIT IV**

Consignment: Stock Valuation - Accounting for Losses – Goods sent on Consignment at Cost – Goods sent on Consignment at Invoice Price. Joint Venture: Accounting treatment – Separate Set of Books is kept – Separate Set of Books is not kept – Memorandum Joint Venture method.

## **UNIT V**

Accounting for non-profit organization – Receipts and Payments Account - Income and Expenditure Account – Balance Sheet.

## **Text Book**

Thothadri S & Nafeesa S, Financial Accounting, McGraw-Hill Education, Chennai, 2018.

## **Reference Books**

1. Reddy T.S & Dr.Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.
2. Jain S.P& NarangK.L, Advanced Accountancy, Kalyani Publications, Bangalore, 2018.
3. Mukerjee and Hanif, Advanced Accounting Volume I, Tata McGraw Hill Company Limited, New Delhi, 2016.
4. IyengarS.P, Advanced Accounting Volume I, S.Chand& Sons, New Delhi, 2017.

|                         | Unit 1     | Unit 2     | Unit 3     | Unit 4     | Unit 5     |
|-------------------------|------------|------------|------------|------------|------------|
| <b>Bloom's Taxonomy</b> | <b>CO1</b> | <b>CO2</b> | <b>CO3</b> | <b>CO4</b> | <b>CO5</b> |
| K1: Remembering         | <b>1</b>   |            |            |            |            |
| K2: Understanding       |            | <b>2</b>   |            |            |            |
| K3: Applying            |            |            |            |            |            |
| K4: Analyzing           |            |            |            | <b>4</b>   |            |
| K5: Evaluating          |            |            | <b>5</b>   |            |            |
| K6: Creating            |            |            |            |            | <b>6</b>   |

**Mean: 3.6**

**CIT 1455**

**BUSINESS COMMUNICATION**

**4 Hrs / 4 Cr**

### **Course Objective**

This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favourable outside the firm environment, as well as an effective internal communications program.

### **Course Outcomes**

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

- i. Identify various structures of a business letter and the occasions for drafting letters such as an enquiry about the product, provide an offer, order and status enquiries.
- ii. Paraphrase sales letters, collection letters and reminders, complaints, claims and adjustments.
- iii. Appraise applications for situation vacant.
- iv. Diagnose different Modern Communication methods.
- v. Prepare corporate correspondence, minutes, reports and office notes.

## **UNIT I**

Introduction to Business Communication: Essentials of Communication – Types – Barriers- Importance - Structure of Business Letters - Drafting of Different Types of Business Letters – Letter of Enquiry – Offers and Quotations – Orders – Trade References and Status Enquiries.

## **UNIT II**

Business Letter: Complaints- Claims – Adjustments – Refusals– Sales Letters – Agency Letters –Collection letters - Banking Letters –Insurance Letters.

## **UNIT III**

Application Letters and Memos: Letters Calling Candidates for Written Test - Drafting Interview Letters - Offer of Appointment - Provisional Appointment Orders - Final Order of Appointment - Employee Disciplinary Matters - Show Cause Notices - Charge Sheets - Letters of Dismissal and Discharge.

## **UNIT IV**

Electronic Communication: Internet - Tele-Conferencing - Word Processing - Desktop Publishing - Electronic Mail (E-Mail) - Audio Conferencing - Video Conferencing -Webinars - Data storage and retrieval.

## **UNIT V**

Corporate Correspondence: Correspondence with Shareholders and Debenture Holders Relating to Dividends and Interest - Transfer and Transmission - Internal Memos - Office Circulars -

Office Orders - Office Notes - Communication with Regional / Branch Offices -Drafting of Minutes – Drafting of Reports and Office Notes.

### **Text Book**

Rajendrapal & Kohrahalli, Essentials of business communication S. Chand Publications, New Delhi, 2011.

### **Reference Books**

1. Sharma R.O& Krishna Mohan: Business Communication & Report Writing, Tata Mcgraw Hill, New Delhi, 2017.
2. Raman S & Swami R, Business Communication – A Practical Approach, Professional Publications, Chennai, 2015.
3. Asha Kaul, Business Communication, Prentice Hall India Learning Private Limited, New Delhi, 2009.

|                         | <b>Unit 1</b> | <b>Unit 2</b> | <b>Unit 3</b> | <b>Unit 4</b> | <b>Unit 5</b> |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Bloom's Taxonomy</b> | <b>CO1</b>    | <b>CO2</b>    | <b>CO3</b>    | <b>CO4</b>    | <b>CO5</b>    |
| K1: Remembering         | <b>1</b>      |               |               |               |               |
| K2: Understanding       |               | <b>2</b>      |               |               |               |
| K3: Applying            |               |               |               |               | <b>3</b>      |
| K4: Analyzing           |               |               |               | <b>4</b>      |               |
| K5: Evaluating          |               |               | <b>5</b>      |               |               |
| K6: Creating            |               |               |               |               |               |

**Mean: 3**

**CIT 1457**

**PRINCIPLES OF MARKETING**

**4 Hrs / 4 Cr**

### **Course Objective**

To familiarize the students with the basic concepts and principles of marketing to develop their conceptual and analytical skills to manage marketing operations in the recent business trends.

### **Course Outcomes**

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

- i. Define the importance of marketing and market segmentation.

- ii. Explain a new product development and the advantages of packaging.
- iii. Predict the price of a product.
- iv. Examine the need of sales promotional techniques.
- v. Appraise the use of e-marketing and consumer protection.

## **UNIT I**

Evolution of Marketing - Market – Meaning – Types - Marketing – Definition - Objectives - Importance –Marketing Mix - Marketing Functions – Market Segmentation- Basis –Criteria – Benefits.

## **UNIT II**

Product Policy- Product Planning and Development – Product Life Cycle – Product Mix- Branding – Features – Types – Functions – Brand Name – Trademark - Labelling - Packaging – Features – Types – Advantages.

## **UNIT III**

Pricing – Definition – Objectives – Factors Affecting Price Determination – Methods of Setting Prices – Cost – Demand and Competition - Pricing Policies and Strategies.

## **UNIT IV**

Promotion – Types of Promotion - Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media - Distribution Channels- Types of Channels – Factors Affecting Choice of Distribution.

## **UNIT V**

Direct Marketing – Multi-level Marketing - Retail Marketing – Methods – Problems – Retail Marketing in India – E-Marketing – Marketing Ethics – Consumerism –Types of Exploitation – Consumer Rights – Consumer Disputes Redressal Forum.

## **Text Book**

Pillai R. S. N & Bagavathi, Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd, New Delhi, 2004.

### Reference Books

1. Sherlekar S.A, Krishnamoorthy R, Marketing Management, Himalaya Publishing House, Mumbai, 2017.
2. Dr.Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi, 2006.
3. Philip Kotler, Principles of Marketing, Prentice Hall India, New Delhi, 2006.
4. Memoria C.B & Joshi R.I, Principles and Practice of Marketing, Kitab Mahal Distributors, New Delhi, 2003.

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   | 1      |        |        |        |        |
| K2: Understanding |        | 2      |        |        |        |
| K3: Applying      |        |        | 3      |        |        |
| K4: Analyzing     |        |        |        | 4      |        |
| K5: Evaluating    |        |        |        |        | 5      |
| K6: Creating      |        |        |        |        |        |

Mean: 3

**CIT 1459**

**BUSINESS ECONOMICS**

**5 Hrs / 4 Cr**

### Course Objective

To explain the principles of micro economics relevant to managing an organization and to understand economic environment of business.

### Course Outcomes

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

- i. Describe the nature of business economics.
- ii. Apply demand analysis to relevant economic issues.
- iii. Examine the production and cost function.
- iv. Compare price under various market conditions.
- v. Appraise the methods of measuring national income.



## **UNIT I**

Business Economics – Meaning – Definitions – Nature and Scope – Goals of firms- Managerial Economics and its Nature.

## **UNIT II**

Demand – Types – Determinants – Reasons for downward sloping – Exceptions – Uses - Consumer's surplus. Elasticity of demand – Types – Factors – Practical importance – Demand forecasting – Objectives –Methods – Indifference curve – Properties - Consumers Equilibrium.

## **UNIT III**

Production – Production function – Law of returns to scale – The law of variable proportion – Isoquant - Properties – Producers' equilibrium. Cost – Cost functions – Types – Derivation of long run cost curve – Internal and external economics of scale – Concepts of revenue – Break even analysis – Concepts – Uses and limitations.

## **UNIT IV**

Pricing theory – Time element – Perfect competition – Features – Supply curve and Equilibrium – Monopoly – Types – Degree of price discrimination – Advantages and disadvantages – Monopolistic competition – Selling cost – Oligopoly – Kinked demand curve model - Objectives of price policies – Pricing methods.

## **UNIT V**

National Income – Concepts – Methods of measuring national income – Difficulties – Uses – Inflation – Types – Causes and consequences – Measures to check inflation.

## **Text Book**

Maheswari & Varshney, Business Economics, Sultan Chand & Sons, New Delhi, 2009.

## **Reference Books**

1. Mankar, G, Business Economics, Vikas Publishing House, Mumbai, 2010.
2. Aryamala, Business Economics, Vijay Nicole Publications, 2012.
3. Sundaram KPM, Business Economics, Sultan Chand & Sons, New Delhi, 2010.

4. Shankaran S, Business Economics, Margham Publications, Chennai,2011.

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   |        |        |        |        |        |
| K2: Understanding | 2      |        |        |        |        |
| K3: Applying      |        | 3      |        |        |        |
| K4: Analyzing     |        |        | 4      |        |        |
| K5: Evaluating    |        |        |        | 5      | 5      |
| K6: Creating      |        |        |        |        |        |

Mean: 3.8

**CIT 1261**

**OFFICE PRACTICES**

**3 Hrs / 2 Cr**

### **Course Objective**

To enable the students to gain a deeper knowledge on the office equipments, business documents and filing procedure required for the successful operation of an office.

### **Course Outcomes**

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

- Describe the functions of an office.
- Interpret appropriate office equipments in the administration of an office.
- Prepare business documents and conduct meetings.
- Apply various methods of filing and media of communication.
- Relate the importance of writing of reports.

### **UNIT I**

Office: Meaning – Definition – Functions – Layout - Principles - Office Procedures - Sections of the Office – Types of Departments –Department Functions-Organizational Chart.

### **UNITII**

Office Equipment: Meaning-Types-Manual: Typewriter, Perforator, Stapling Machine, Duplicating Machine. Electrical: Typewriter, Photocopier, Computer, Scanning Machine, Facsimile Machine - Uses of Office Equipment.

### UNIT III

Office Documents: Meaning –Types: Administrative, Sales, Stores, Purchasing- Uses of Office Documents-Preparation of Office Documents. Office Correspondence: Meaning-Types: Memos, Business Letters, Notice of Meetings, Minutes of Meetings, Reports, Circulars. Mail- Incoming Mail- Outgoing Mail- Procedures for Handling Incoming and Outgoing Mail.

### UNIT IV

Filing: Classifications - Alphabetical, Chronological, Numerical, Geographical, Alpha-Numerical. Subject- Purposes of Filing- Steps Involved In Filing – Filing Equipment. Communication: Definition-Importance-Types- Methods/Media of Communication- Communication Service Providers.

### UNIT V

Meetings: Definition-Purpose-Types-Procedure For Conducting A Meeting- Meeting Terminologies –Roles of the Chairman/Secretary- Writing The Minutes, Report Writing: Meaning- Types-Parts of a Report- Importance of report writing.

#### Text Book:

Dr. Chopra R.K, Office organisation & Management, Himalaya Publishing House, Mumbai, 2012.

#### Reference Books:

1. Kumar N, Mittal R, Office Organisation and Management, Anmol Publications, New Delhi, 2002
2. Shyamal Bhattacharjee, Essentials of Office Management, New Central Book Agency, West Bengal, 2012

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   |        |        |        |        |        |
| K2: Understanding | 2      | 2      |        |        |        |
| K3: Applying      |        |        | 3      | 3      | 3      |
| K4: Analyzing     |        |        |        |        |        |

|                |  |  |  |  |  |
|----------------|--|--|--|--|--|
| K5: Evaluating |  |  |  |  |  |
| K6: Creating   |  |  |  |  |  |

**Mean: 2.6**

**CIT 1263**

**CONSUMERISM**

**3 Hrs / 2 Cr**

### **Course Objective**

To enable students be aware of the behaviour of consumers and their decision-making on the purchase of goods. It also helps them to equip about the Consumer Movements in India and the Consumer Protection Act.

### **Course Outcomes**

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

- i. Identify the importance of consumer behaviour in the buying process.
- ii. Describe the impact of sales promotion on consumer decision making.
- iii. Explain the scope of consumerism.
- iv. Infer with the consumer movements in India.
- v. Apply the legislations prevailing for the protection of consumers.

### **UNIT I**

Buyer: Buyer behaviour – Determinants of buying behaviour– Buying motive–Buying decision process. Market Segmentation – Basis – Benefits.

### **UNIT II**

Consumer: Meaning – Definition – Types. Classification of goods: Consumer goods–Durable goods.

### **UNIT III**

Consumerism: Meaning–Definition – Evolution – Nature – Need and scope –Utility– Rights and Responsibilities of Consumers.

## UNIT IV

Consumer movement in India: Marketization and Consumerism in India – Consumer Voluntary Organisations – Emergence of new Consumer Movements: Nature and Functions.

## UNIT V

Consumer Protection Act, 1986 – Objectives – Definition of Terms – Complainant, Defect, Deficiency of service, Unfair trade practices, Restrictive trade practices. Consumer Protection Council – Consumer Disputes Redressal Agencies – Consumer Protection Bill, 2018.

### Text Book

Kandasamy .S, Consumerism in India , Book Enclave, Jaipur, 2017.

### Reference Books:

1. Ashok K. Jain, Consumer Protection Act, Ascent Publications, Delhi 2017.
2. Babu N.K. Vijayachandran Pillai. B, Emerging Trends in Consumerism in India, K.K. Publication, Delhi, 2014.
3. Mohammed Kamalun Nabi, Mohammed Irshadun Nabi, Kishore C. Raut, Consumer Rights and Protection in India, New Century Publications, New Delhi, 2015.

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   | 1      |        |        |        |        |
| K2: Understanding |        | 2      | 2      |        |        |
| K3: Applying      |        |        |        |        | 3      |
| K4: Analyzing     |        |        |        | 4      |        |
| K5: Evaluating    |        |        |        |        |        |
| K6: Creating      |        |        |        |        |        |

Mean: 2.4

CIT 1252

செயலர் பணிமுறை

3 Hrs / 2 Cr

நோக்கம்

செயலர் பணிமுறை படிப்பதன் மூலம் மாணவர்கள் நிறுமச் செயலரின் இலக்கணம், பணிகள் மற்றும் புதிய நிறுமம் தோற்றுவித்தல், பதிவு செய்தல், நிறுமச் சட்டம், நிறும மேலாண்மை மற்றும் நிர்வாகத்தைப் பற்றி அறிந்து கொள்ள முடியும்.

### வெளிப்பாடுகள்

- i. நிறுமத்தின் தன்மைகள் மற்றும் வகைகளைப் பற்றி அறிந்து கொள்தல்.
- ii. நிறுமத்தை அமைப்பதற்கான முறைகள் மற்றும் நிறுமச் செயலரின் கடமைகளையும், பொறுப்புகளையும் தெரிந்து கொள்தல்.
- iii. நிறுமக்கூட்டங்களை நடத்தும் முறை மற்றும் தீர்மானங்களை நிறைவேற்றும் முறை பற்றி அறிந்து கொள்தல்.
- iv. இயக்குநர்களின் நியமனம், அதிகாரங்கள், பணிகள் மற்றும் பதவி நீக்கம் பற்றி அறிந்து கொள்தல்.
- v. நிறுமக் கலைப்பு முறைகள் மற்றும் கலைப்பாளர்களின் அதிகாரங்களைப் பற்றி தெரிந்து கொள்தல்.

### அலகு 1

நிறுமமும் நிறுமச் செயலரும்: நிறுமம் - பொருள்-இலக்கணம் - தன்மைகள் - வகைகள்- நன்மைகள் மற்றும் தீமைகள் - நிறுமச்செயலர்: இலக்கணம் - தகுதிநிலை - நியமனம் - நீக்கம் - உரிமைகள் - கடமைகள் - பொறுப்புகள்.

### அலகு 2

நிறுமத்தை தோற்றுவித்தலும் நிறுமச்செயலரும்: நிறுமத்தை அமைப்பதற்கான முறைகள் - தோற்றுவித்தல் - பதிவுசெய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் தொடங்குதல் நிறுமத்தை தோற்றுவித்தலில் நிறுமச் செயலரின் கடமைகள் மற்றும் பொறுப்புகள்.

### அலகு 3

நிறுமத்திட்டங்களும் தீர்மானங்களும்: நிறுமக் கூட்டங்கள் - வகைகள்: இயக்குநரவைக் கூட்டம் - பங்குதாரர்களின் கூட்டம் - சட்டமுறைக் கூட்டம் - ஆண்டுப்பொதுக் கூட்டம் - அசாதாரணப் பொதுகூட்டம் -வகையினர் கூட்டம் - கூட்ட அழைப்பு - கூட்டம் நடத்தும் முறை - கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - நிகழ்ச்சிநிரல் -குறைவேண் - பதிலாள். தீர்மானம்: வகைகள் - நிறைவேற்றும் விதம் - நிகழ்ச்சிக் குறிப்பு ஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தலில் செயலரின் கடமைகள்.

### அலகு 4

நிறும மேலாண்மையும் நிர்வாகமும்: இயக்குநர்கள் அவை - இயக்குநர்கள் நியமனம் - அதிகாரங்களும் பணிகளும் - கடமைகள் - பொறுப்புகள் - பதவிநீக்கம் - நிர்வாக

இயக்குநர் உரிமைகள்- அதிகாரங்கள் மற்றும் கடமைகள் - தணிக்கையாளர் - கணக்காளர் - சட்டஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - இயக்குநர் மற்றும் தணிக்கையாளர் நியமனத்தில் செயலரின் கடமைகள்.

## அலகு 5

நிறுமக் கலைப்பு: பொருள் - நிறுமகலைப்பு முறைகள் - நிறுமகலைப்பு முறையின் படிநிலைகள் - கலைப்பாளர் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பிலும் நிறும மூடப்படுதலிலும் செயலரின் கடமைகள்.

## பாடநூல்

சரவணவேல் பி. கம்பெனிச்சட்டமும் செயலர் பணியும், தமிழ்நாட்டுப் பாடநூல் நிறுவனம், 2016.

## பரிந்துரைக்கப்படும் நூல்கள்

1. முத்தையன், ராம், செயலர் பணிமுறைகள், தமிழ் நாட்டுப் பாடநூல் நிறுவனம், சென்னை, 2016.
2. Chandratre, K.R, Company Secretarial Practice manual Hardcovex, LexixNexis Publisher, New Delhi, 2019.
3. இராமலிங்கம் எல். பி. மற்றும் முனைவர். மனோகரன் டி, செயலர் பணிமுறை, மெரிட் இந்தியா பப்ளிகேஷன், மதுரை, 2014.

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   |        |        |        |        |        |
| K2: Understanding | 2      |        |        |        |        |
| K3: Applying      |        | 3      | 3      |        |        |
| K4: Analyzing     |        |        |        | 4      |        |
| K5: Evaluating    |        |        |        |        | 5      |
| K6: Creating      |        |        |        |        |        |

Mean: 3.4

CIT 1554

FINANCIAL ACCOUNTING -II

5 Hrs / 5 Cr

## Course Objective

Enable the students to have better understanding of the accounting procedures adopted in case of Branch accounts, Hire Purchase system, Royalty accounts, Departmental accounting and Partnership firm.

### **Course Outcomes**

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

- i. Define the concept of Branch Account and the scope of Departmental Accounting.
- ii. Compare the Merits and Demerits of Hire Purchase and Royalty.
- iii. Appraise the method of maintaining partners' capital account and observe the proper accounting treatments during admission.
- iv. Assess various accounts prepared during retirement and death.
- v. Evaluate the concept of Dissolution of Partner and Partnership Firm.

### **UNIT I**

Branch Accounting: Meaning - Objectives of Branch Accounts – Types of Branches – Dependent Branches – Independent Branch – Accounting System. Departmental Accounts: Meaning – Accounting Procedure – Allocation of Common Expenses – Interdepartmental Transfer - Practical Problems.

### **UNIT II**

Hire-Purchase: Meaning – Difference between Hire Purchase and Instalment – Hire Purchase Trading Account – Stock and Debtor System – Computation of True rate of interest -Accounting for HP System. Royalty Accounts: Definition - Minimum rent - Short workings, Strikes and lock-outs - Accounting for Royalty - Sub-lease.

### **UNIT III**

Partnership – Meaning – Deed – Types of Partners - Capital Accounts – Past Adjustments - Admission of Partner - Concept - Calculation of Profit sharing ratio – Revaluation of assets and liabilities – Goodwill Valuation and its recording - Adjustment regarding Partners' capital A/C - Preparation of Revaluation A/C - Partner's Capital A/C and Balance Sheet.

### **UNIT IV**



Retirement and Death of a Partner: Meaning - Calculation of New Profit sharing ratio - Gaining ratio - Recording of goodwill - Revaluation of assets and liabilities - Accumulated reserves and profits - Adjustments regarding partners' Capital Accounts - Calculation of profit up to the date of death of a partner.

## UNIT V

Amalgamation of partnership firms - Dissolution of a Partnership Firm (Excluding Insolvency of Partners) - Concept of Dissolution of partner and partnership firm - Realisation of asset and making payment of Liabilities-Piece meal distribution - Treatment of unrecorded Assets and Liabilities -Preparation of Realisation A/C - Partner's Capital A/C and Bank A/C.

### Text book

Thothadri S & Nafeesa S, Financial Accounting, McGraw-Hill Education, Chennai, 2018.

### Books for References

1. Reddy T.S & Dr. Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.
2. Jain S.P& Narang K.L, Advanced Accountancy, Kalyani Publications, Bangalore, 2018.
3. Mukerjee and Hanif, Advanced Accounting Volume I, Tata McGraw Hill Company Limited, New Delhi, 2016.
4. IyengarS.P, Advanced Accounting Volume I, S.Chand& Sons, New Delhi, 2017.

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   |        |        |        |        |        |
| K2: Understanding | 2      |        |        |        |        |
| K3: Applying      |        | 3      |        |        |        |
| K4: Analyzing     |        |        |        |        |        |
| K5: Evaluating    |        |        | 5      | 5      | 5      |
| K6: Creating      |        |        |        |        |        |

**Mean: 4**

**CIT 1456**

**BANKING THEORY LAW AND PRACTICE**

**4 Hrs / 4Cr**

### Course Objective

To acquire specialized knowledge on the banking system in India and the laws and practices relating to the Banking sector.

### **Course Outcomes**

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

- i. Identify the relationship between banker and customer.
- ii. Paraphrase the banking system in India and the role of RBI in development of Indian Economy,
- iii. Predict the legal significance of pass book, different types of negotiable instruments and investment policies of bank.
- iv. Ascertain the implications of crossing, material alteration and endorsement
- v. Appraise the use of value added banking services.

### **UNIT I**

Introduction to Banking: Banker and Customer-General and special relationship between banker and customer -Banker as a privileged debtor and creditor-Banker's lien-Rights of banker - Special Types of Customers.

### **UNIT II**

Banking system in India: Commercial banks - Cooperative banks - Regional Rural Banks - Land Development Banks - Lead bank scheme – NABARD - EXIM bank. Reserve Bank of India: Functions - Credit creation - Credit contraction - Credit control measures.

### **UNIT III**

Pass book: Legal significance - Favourable and unfavourable entries and their effects. Negotiable instruments: Difference between cheque, bill of exchange and promissory notes. Investment Policies: Principles of sound lending - Bank loans and advances policy - Secured and unsecured advances.

### **UNIT IV**

Crossing, Material alteration and Endorsement: Types and their effects. Collecting and Paying banker: Circumstances of statutory protection to collecting banker and paying banker.

## UNIT V

Value added banking services: Automated Teller Machines-Cash Deposit Machines-Credit cards-Debit cards-Internet banking - Mobile banking - SMS banking. Fund Transfer methods: Electronic Clearance System-Real Time Gross Settlement-National Electronic Fund Transfer-Mobile Applications – BHIM App – IMPS- Paytm-Google pay and others.

### Text Book

Gordon K and Natarajan E, Banking Theory, Law and Practice, Himalaya Publishing House, New Delhi, 2019.

### Reference Books

1. Varshney P. N, Banking Law and Practice, S.Chand& Sons, New Delhi, 2018.
2. Sundharam K.P.M, Varshney P.N, Banking Theory, Law and Practice, S.Chand& Sons, New Delhi, 2017.
3. Srivastava P.K, Banking Theory, Law and Practice, Himalaya publishing House, New Delhi, 2016.

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   | 1      |        |        |        |        |
| K2: Understanding |        | 2      |        |        |        |
| K3: Applying      |        |        | 3      |        |        |
| K4: Analyzing     |        |        |        | 4      |        |
| K5: Evaluating    |        |        |        |        | 5      |
| K6: Creating      |        |        |        |        |        |

**Mean: 3**

**CIT 1458**

**AUDITING**

**4 Hrs / 4 Cr**

### Course Objective

To gain basic principles in the field of Auditing and to acquire practical knowledge of generally accepted procedures, techniques and skills needed to apply them practically in audit.

### Course Outcomes

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

- i. Interpret the conceptual underlying theory of auditing.
- ii. Apply the vouching procedure of cash and credit transactions, impersonal ledgers.
- iii. Predict the duties of an auditor regarding the verification and valuation of assets and liabilities.
- iv. Appraise the norms of appointment and removal of an auditor and the conduct of audit in limited companies.
- v. Compile audit reports and apply audit processes in non-trading organisation and in computerised environment.

## **UNIT I**

Origin of Audit– Objects - Types of audit – Qualities of an Auditor- Audit programming- Audit notebook -Working papers - Ownership of Working Papers and Audit Note Book - Internal control: Meaning, Importance - Internal check: Evaluative Criteria for Good Internal Check - Test check: Precautions, Factors determining size of sample - Auditing Versus Investigation.

## **UNIT II**

Vouching - Cash transactions: Procedure regarding Vouching of Cash Book– Trading Transactions: Purchases, Credit Purchases, Purchases Returns, Credit Sales, Sale Returns - Impersonal ledgers: Outstanding Assets and Liabilities, Allocation between Capital and Revenue, Contingent Liabilities and Assets.

## **UNIT III**

Verification and Valuation of Assets and Liabilities: Fixed Assets, Floating Assets, Wasting Assets, Intangible Assets, Different kinds of Assets and Liabilities - Depreciation: Objects and necessity, Difference between Depreciation and Fluctuation, Basis of Depreciation,

Measure of Depreciation, Auditor's duty regarding depreciation - Audit of different types of reserves, Duties of an auditor regarding reserves.

## **UNIT IV**

Audit of Limited Companies – Auditor– Qualifications - Disqualifications – Appointment-Remuneration – Removal – Rights and Powers –Duties - Liabilities of an auditor under the Companies Act- Standard Auditing Practices: Importance, Applications.

## UNIT V

Audit Report: Elements, Kinds, Types of opinion - Audit of non-trading organisation: Hospital, Educational Institution, Hotel and clubs - Auditing in an EDP environment: Problems, Application Controls, Audit Approach in an EDP environment, CAAT.

### Text Book

Tandon B.N, Sudharsanam S, Sundharabahu, A Handbook of Practical Auditing, S Chand Publishers, New Delhi, 2018.

### Books for Reference

1. DinkarPagare, Principles of Auditing, Sulthan Chand & Sons, New Delhi, 2016.
2. Saxena R.G, Principles and Practice of Auditing, Himalaya Publishing House, New Delhi, 2018.
3. Viji Chandran &Spandana Priya C.S, Principles and Practice of Auditing, Vikas Publishing, Noida, 2015.

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   |        |        |        |        |        |
| K2: Understanding | 2      |        |        |        |        |
| K3: Applying      |        | 3      | 3      |        |        |
| K4: Analyzing     |        |        |        |        |        |
| K5: Evaluating    |        |        |        | 5      |        |
| K6: Creating      |        |        |        |        | 6      |

Mean: 3.8

**CIT 1460**

**BUSINESS ENVIRONMENT**

**5 Hrs / 4 Cr**

### Course Objective

To expose the students to various environment factors related to the business and to develop the skills required to take better business decisions at right time.

## **Course Outcomes**

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

- i. Identify the impact of business environment on business decisions.
- ii. Illustrate the effects of government policy on the economic environment.
- iii. Predict the legal framework on the regulation of business entity.
- iv. Assess of the social responsibility of business.
- v. Evaluate the pros and cons of New Technology Policy of India.

## **UNIT I**

Business and its Environment: Introduction - Characteristics of Modern Business - Concept and Nature of Business Environment - Characteristics of Environment - Micro and Macro Environment - Impact of Business Environment on Business Decision - Process of Environment Analysis for Business Decisions.

## **UNIT II**

Economic Environment: Meaning - Concept and Nature of Economic Environment - Critical Elements of Economic Environment - Basic Economic Systems – Impact of Economic Environment on Business – Economic Policy – Liberalization – Privatization – Globalization.

## **UNIT III**

Political and Legal Environment: Concept and Nature of Political and Legal Environment - Components of Political and Legal Environment - Economic Role of Government - Regulatory role, Promotional role, Entrepreneurial role and Planning role - State Intervention in Business - Pros and Cons of Intervention.

## **UNIT IV**

Socio-Cultural Environment: Concept and Nature of Socio-Cultural Environment - Components of Socio-Cultural Environment - Impact of Socio-Cultural Environment on Business, Culture and Globalization - Social Responsibility of Business – Arguments for and Against Social Responsibility.

## **UNIT V**

Natural and Technological Environment: Natural environment – Meaning and its Impact on Business - Natural Pollution- Meaning - Types. Concept and Nature of Technological Environment - Elements of Technological Environment - Technology and Society - Economic Effect of Technology - New Technology Policy of India.

### Text Book

Francis Cherunilam, Business Environment, Himalaya Publications House, New Delhi, 2018.

### Reference Books

1. Shaikh, Business Environment, Pearson's Publications, New Delhi, 2016.
2. Sundaram & Black, Business Environment, Prentice Hall of India, New Delhi, 2015.
3. Ashwathappa, Essentials of Business Environment, Himalaya Publishing House, Mumbai, 2017.
4. Dhar P.K, Business Environment, Kalyani Publishers, New Delhi, 2015.

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   | 1      |        |        |        |        |
| K2: Understanding |        | 2      |        |        |        |
| K3: Applying      |        |        | 3      |        |        |
| K4: Analysing     |        |        |        |        |        |
| K5: Evaluating    |        |        |        | 5      | 5      |
| K6: Creating      |        |        |        |        |        |

Mean: 3.2

**CIT 1262**

**PRINCIPLES OF INVESTMENT**

**3 Hrs / 2 Cr**

### Course Objective

To make students understand the nature of investment management, perspectives of financial markets and listing of securities.

### Course Outcomes

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

- i. Describe the fundamentals of investment.
- ii. Distinguish various investment avenues.

- iii. Diagnose the relationship between risk and return.
- iv. Explain the functions of primary market and secondary market.
- v. Apply the powers of SEBI in protecting investor's interest.

## **UNIT I**

Investment: Meaning – Definition– Features– Objectives– Investment and Gambling– Investment and Speculation – Investment Process – Investment Environment – Sources of Financial Information.

## **UNIT II**

Investment Avenues: Equity Shares– Preference Shares– Bonds– Mutual Funds– Life Insurance Policies– Post Office Savings Schemes– Real Estate– Land.

## **UNIT III**

Risk: Meaning– Types– Factors affecting risk – Credit Rating Agencies– Functions– Benefits. Return on Investment: Components– Factors determining return.

## **UNIT IV**

Primary Market: Meaning– Functions– Methods of Issue. Stock Exchange: Definition– Functions– New Issue Market Vs Secondary Market.

## **UNIT V**

Trading and Investment: Methods of trading in Stock Exchange– Listing– Scope– Objectives– Advantages– Disadvantages– Stock Indices – SEBI.

### **Text Book:**

1. Punithavathy Pandian, Portfolio Management, Vikas Publications, New Delhi, 2017.

### **Reference Books**

1. Barua S.K, Raghunathan V, Varma J. R, Portfolio Management, Tata Mc Graw Hill, New Delhi, 2005
2. Dr..Avadhani V, Investment Management, Tata Mc Graw Hill, New Delhi, 2005
3. Preethi Singh, Investment Management, Himalaya Publishing House, Mumbai, 2018.

|                         | <b>Unit 1</b> | <b>Unit 2</b> | <b>Unit 3</b> | <b>Unit 4</b> | <b>Unit 5</b> |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Bloom's Taxonomy</b> | <b>CO1</b>    | <b>CO2</b>    | <b>CO3</b>    | <b>CO4</b>    | <b>CO5</b>    |



|                   |   |   |   |   |   |
|-------------------|---|---|---|---|---|
| K1: Remembering   |   |   |   |   |   |
| K2: Understanding | 2 |   |   | 2 |   |
| K3: Applying      |   |   |   |   | 3 |
| K4: Analyzing     |   | 4 | 4 |   |   |
| K5: Evaluating    |   |   |   |   |   |
| K6: Creating      |   |   |   |   |   |

**Mean: 3**

**CIT 1264**

**BUSINESS ORGANISATION**

**3 Hrs / 2 Cr**

### **Course Objective**

To enable the learners acquaint with the basic principles of business and familiarize them with the different forms of business organisation.

### **Course Outcomes**

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

- i. Identify the objectives of business.
- ii. Describe about sole proprietorship and partnership.
- iii. Explain the advantages and disadvantages of Joint Stock Company
- iv. Paraphrase about the types of cooperative enterprises.
- v. Examine the ownership and management of public utilities and objectives of public enterprises.

### **UNIT I**

Introduction to business-Evolution– Nature– Features– Objectives– Classification – Business and Profession

### **UNIT II**

Sole Proprietorship: Features– Advantages and Disadvantages. Partnership: Features– Advantages and Disadvantages– Partnership Deed – Kinds of Partner. Differences between Sole Proprietorship and Partnership

### **UNIT III**

Joint Stock Company: Features– Advantages and Disadvantages–Classifications. Distinction between Partnership and Joint Stock Company

#### **UNIT IV**

Co-operative Enterprises: Features– Principles – Advantages and Disadvantages– Requirements – Types.

#### **UNIT V**

Public Utilities: Rights – Duties– Problems– Ownership and Management. Public Enterprises: Genesis– Objectives– Achievements –Problems– Solutions– Forms

#### **Text Book:**

1. Sherlaker S.A. and Sherlaker V.S, Modern Business Organisation and Management, Himalaya Publishing House, Mumbai, 2018.

#### **References:**

1. Rao V.S.P, Business Organisation and Management, Taxmann Publications, New Delhi, 2016.
2. Balaji C.D, Business Organisation and Management, Margham Publications, Chennai, 2016.
3. Gupta C.B, Business Organisation and Management, Sultan Chand Publisher, New Delhi, 2016.

|                   | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy  | CO1    | CO2    | CO3    | CO4    | CO5    |
| K1: Remembering   | 1      |        |        |        |        |
| K2: Understanding |        | 2      | 2      | 2      |        |
| K3: Applying      |        |        |        |        |        |
| K4: Analyzing     |        |        |        |        | 4      |
| K5: Evaluating    |        |        |        |        |        |
| K6: Creating      |        |        |        |        |        |

**Mean: 2.2**

**CIT 2251**

**வணிக மேலாண்மை 3 Hrs / 2 Cr**

## நோக்கம்

வணிகத்தில் உள்ள பல்வேறு பிரிவுகளை பற்றி விளக்குவதே இப்பாடத்தின் நோக்கமாகும்

வணிக மேலாண்மையை பற்றி படிப்பதன் மூலம் மாணவர்கள் பின்வருவனவற்றை பற்றி தெரிந்துக்கொள்கின்றனர்

- வணிகத்தை பற்றியும் , வணிகத்தின் நோக்கங்கள் , குணாதிசியங்கள் மற்றும் அதன் பரிணாம வளர்ச்சி பற்றி அறிந்து கொள்ளுதல்
- வணிக அமைப்பின் பல்வேறு வடிவங்களான கூட்டு பங்கு நிருமங்கள் மற்றும் பன்னாட்டு நிருமங்கள் பற்றி தெரிந்து கொள்ளுதல்
- உற்பத்தி மேலாண்மை பற்றியும் அதில் உள்ள உற்பத்தி சார் செயல்முறைகளையும் அறிந்து கொள்ளுதல்
- நிதி மேலாண்மைபற்றியும் மேலும் ஒரு வணிகத்தில் நிதி திரட்டும் முறைகளையும் அறிந்து கொள்ளுதல்
- பணியாளர்களை தேர்வு செய்யும் முறை பற்றியும் , அவர்களை மேலாண்மை செய்யும் நுட்பத்தை பற்றியும் அறிந்து கொள்ளுதல்

## அலகு 1

வியாபாரத்தின் தன்மைகள் - வரைவிலக்கணம் - நோக்கங்கள் - குணாதிசியங்கள் - பரிணாமவளர்ச்சி - வாணிபசுற்றுச்சூழல் - நுண்ணியமற்றும் பேரியல் சுற்றுச்சூழல்.

(9 Hours)

## அலகு 2

வணிகஅமைப்பின் வடிவங்கள் - கூட்டுப்பங்குநிறுவனம் - வரைவிலக்கணம் - சிறப்பியல்புகள் - தோற்றுவிப்புநிலைகள் - மேலாண்மை - பொதுத்துறைஅமைப்புகள் - தன்மைகள் - பன்னாட்டுநிறுவனங்கள் - பொருள் - நன்மைகள் மற்றும் தீமைகள்.

(9 Hours)

## அலகு 3

உற்பத்திமேலாண்மை - தொழிற்கூடத்திற்கான இடம் - உற்பத்திதிட்டமிடல் மற்றும் கட்டுப்பாடு - வேலைமுன்னேற்றம் - அளவீடு - பொருட்கள் மேலாண்மை - பொருளாதாரஅளவுகள்.(9 Hours)

## அலகு 4

நிதிமேலாண்மை - பொருளாதாரதிட்டம் - நிதிமுறைகள் - வணிகநிறுவனரீதியானநிதி - பத்திரசந்தை. (9 Hours)

## அலகு 5

மனிதவளமேலாண்மை - பணியாளர் தேர்வு - தொழில்துறைஉறவுகள் - உற்பத்திதிறன் மற்றும் தொழிலாளர் நலன்.

(9 Hours)

## Text Book

1. ராதாஏஇமேலாண்மைத் தத்துவங்கள்இபிரசன்னாபப்ளிசர்ஸ்இதிருவல்லிக்கேணிஇசென்னை - 600 005.

### Books for reference

1. Lal and Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2015
2. Prasad L M, Principles of Management, S. Chand Publishers, New Delhi, 2016
3. Mamoria C B, Personnel Management, Kitab Mahal, Kolkatta, 2012
4. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2014
5. <https://www.msuniv.ac.in/Download/Pdf/0f80dc31780649d>

| Bloom's Taxonomy |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
|                  | K1 | K2 | K3 | K4 | K5 | K6 |
| CO1              |    | 2  |    |    |    |    |
| CO2              |    |    | 3  |    |    |    |
| CO3              | 1  |    |    |    |    |    |
| CO4              |    |    |    |    | 5  |    |
| CO5              |    |    |    | 4  |    |    |

Mean: 3

**CIT 2553**

**CORPORATE ACCOUNTING**

**5 Hrs / 5 Cr**

### Course Objective

The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.

### Course Outcomes

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

- i. Interpret accounting knowledge on the issue and redemption of shares and debentures.
- ii. Ascertain the profits prior to incorporation, underwriting of shares and Rights issue.
- iii. Compile the items of final accounts of a company.
- iv. Evaluate the account for amalgamation, absorption, internal and external reconstruction.
- v. Integrate the techniques of liquidating the corporate entities in compliance with IFRS.

## **UNIT I**

Company – Meaning– Issues- Types, Forfeiture and reissue of shares – Redemption of Debentures and Preference shares. **(15 Hours)**

## **UNIT II**

Profits prior to Incorporation – Underwriting of Shares – Full Underwriting- Partial Underwriting – Firm Underwriting - rights issues – acquisition of Business by a Company. **(15 Hours)**

## **UNIT III**

Final Accounts of Companies – Preparation and presentation of final accounts of companies. Treatment of Reserve and Surplus and Preliminary Expenses-bonus and dividend to shareholders – managerial remuneration- Valuation of goodwill and shares. **(15 Hours)**

## **UNIT IV**

Amalgamation and Absorption– computation of purchase consideration – types of amalgamation – pooling of Interest method – purchase method – treatment of realization expenses. Alteration of Share capital and Internal Reconstruction. **(15 Hours)**

## **UNIT V**

Liquidation – Liquidator's final statement of accounts – Accounting standards 1 - 29. International Financial Reporting system-concepts. **(15 Hours)**

### **Text Book:**

1. TS Reddy & Dr.AMurthy, Corporate Accounting, Margham Publications, Chennai, 2019

### **Books for Reference:**

1. M C Shukla, T S Grewal & S C Gupta, Advanced Accounting I, Sultan Chand & Sons., NewDelhi,2019
2. Mukerjee and Hanif, Advanced Accounting Vol I, Tata McGraw Hill Company Limited, New Delhi,2015
3. S P Iyengar, Advanced Accounting Vol I, S. Chand& Sons, New Delhi,2014
4. S.Kr. Paul, Advanced Accountancy Vol I, Revised edition, Central Publishing Company, Kolkatta, 2015

| <b>Bloom's Taxonomy</b> |           |           |           |           |           |           |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                         | <b>K1</b> | <b>K2</b> | <b>K3</b> | <b>K4</b> | <b>K5</b> | <b>K6</b> |
| <b>CO1</b>              |           |           | <b>3</b>  |           |           |           |
| <b>CO2</b>              |           |           | <b>3</b>  |           |           |           |
| <b>CO3</b>              |           |           |           | <b>4</b>  |           |           |
| <b>CO4</b>              |           |           | <b>3</b>  |           |           |           |
| <b>CO5</b>              |           |           |           |           | <b>5</b>  |           |

**Mean: 3.6**

**CIT 2655**

**BUSINESS LAW**

**6 Hrs / 6 Cr**

### **Course Objective**

This paper aims at providing a bird's eye view on various business laws which will facilitate the students in having an understanding of theoretical knowledge of laws governing business.

### **Course Outcomes**

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

- i. Interpret the concepts of business law.
- ii. Determine the basics of performance of contract.
- iii. Examine the basic frame work of the law relating to Indemnity, Guarantee and Surety.
- iv. Predict recent amendments, rules, and regulations related to settling industrial disputes with relevant case law.
- v. Apply the Information Technology Act and Right to Information Act in business.

## **UNIT I**

Mercantile law- Introduction- Contract- Definition – Kinds- Essential elements, Offer- Types- Essentials- Revocation, Acceptance- Essentials and legal rules- Revocation, Consideration – Essentials- “No consideration, no contract”- Exceptions. **(20 Hours)**

## **UNIT II**

Capacity- Law regarding minor’s agreement- Persons of unsound mind- Persons disqualified by law, Freeconsent- Coercion- Undue influence- Misrepresentation- Mistake- Fraud, Performance of contract-Modes of performance, Discharge of contracts- Kinds - Remedies for breach of contracts. **(20 Hours)**

## **UNIT III**

Contract of Indemnity and Guarantee- Rights of Indemnity holder- Difference between Indemnity and Guarantee- Rights of Surety- Discharge of Surety, Bailment and Pledge- Kinds of bailment- Rights and duties of bailee and bailor- Rights and duties of Pawnee and Pawner. **(20 Hours)**

## **UNIT IV**

Industrial Disputes Act- Settlement mechanisms- Types of disputes- Offences and penalties- Health, safety and welfare measures of workers under Factories Act. **(15 Hours)**

## **UNIT V**

Information Technology Act, 2000 – Definition- Digital signature and certificates- Duties of subscriber- Penalties and adjudication, Right to Information Act, 2005 – Origin- Objectives, Features- Process of filling- Challenges. **(15 Hours)**

### **Text Book**

1. Kapoor N. D, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 2017.

### **Books for Reference**

1. Rajni Abbi, Bharat Bhushan, Rajiv Kapoor, Elements of Industrial Law, Sultan Chand & Sons, New Delhi, 2019.
2. Tuteja S.K, Business Law for managers, Sultan Chand & Sons, New Delhi, 2010.
3. Kuchhal M. C, Mercantile Law, Seventh Edition, Vikas Publishing House Pvt.Ltd., New Delhi, 2018.

| <b>Bloom’s Taxonomy</b> |           |           |           |           |           |           |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                         | <b>K1</b> | <b>K2</b> | <b>K3</b> | <b>K4</b> | <b>K5</b> | <b>K6</b> |
| <b>CO1</b>              |           | <b>2</b>  |           |           |           |           |
| <b>CO2</b>              |           |           |           | <b>4</b>  |           |           |
| <b>CO3</b>              |           |           |           | <b>4</b>  |           |           |
| <b>CO4</b>              |           |           | <b>3</b>  |           |           |           |
| <b>CO5</b>              |           |           |           | <b>4</b>  |           |           |

**Mean: 3.4**

**CIT 2457      VISUAL BASIC**

**4 Hrs / 4 Cr**

### **Course Objective**

The main aim of the course is to introduce the students, the basic of visual programming using Visual Basic. The course deals with GUI concepts, various Controls, Menus, Dialog boxes and creating of active X Controls in Visual Basic, which will facilitate students to understand concepts prevailing in corporates.

### **Course Outcomes**

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

- i. Illustrate visual basic anatomy and philosophy of VB.
- ii. Apply operators, constants and arrays in VB
- iii. Compile of event-driven program execution flow control in visual basic programming, understand loops to do repetition.
- iv. Devise intrinsic controls for form design
- v. Develop application using menus and popup menus, understanding of database access and manage databases.

### **UNIT I**

Introduction to Visual Basic- Features of Visual Basic- The Visual Basic Philosophy- The integrated development environment- The anatomy of Form- Project Types      **(10 Hours)**

### **UNIT II**

Dealing with Data- Operators- Variables- Declaring Variables- Types of Variables- Data types- Constant Arrays- Declining Arrays- Specifying Arrays- Multi dimensional Arrays- Dynamic Arrays- Array of arrays      **(10 Hours)**

### **UNIT III**

Writing Code- Collections- Procedures- Subroutines- Functions- Calling Procedures- Creating Classes & Object- I/O statements- Control Flow statements- If Oops concept- Then- if- then-else- Nested Control Statements- Select- Case- Loop Statements- Do-Loop- For – Next- While- Wend- Exit Statement      **(10 Hours)**

### **UNIT IV**

Creating an application using controls: What is on the toolbar -Textbox Control -Picture Box - Image Box -Label Box -Frame -List Box -Option Button -Combo Box Command Button- Check Box - Drive, Directory, File List Controls - Line & Shape Control -Scroll Box - Data –Timer      **(15 Hours)**



## UNIT V

Multiple Document Interface & Menus: Why MDI Forms -Features of an MDI forms - Loading MDI forms & child forms -Creating a simple MDI forms -Accessing MDI forms - Creating menus -Pop-up menus - Data Access Controls: JET database Engine -ADODC - DAO Data Control -ODBC Data Source Administrator –Data Report **(15 Hours)**

### Text Book

1. Mohammed Azam, Programming with Visual Basic 6.0, Second Edition, Vikas Publication House Pvt Ltd, New Delhi, 2014

### Books for Reference

1. Steven Holzner, Visual Basic .NET Black Book, Willey India Pvt., Ltd., New Delhi, 2010
2. Liew VoonKiong, Visual Basic Made Easy, Tata McGraw Hill, New Delhi, 2013
3. Gary Cornell, Visual Basic 6.0., Mc Graw Hill Publishing Co., Ltd., New Delhi, 2017.

| Bloom's Taxonomy |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
|                  | K1 | K2 | K3 | K4 | K5 | K6 |
| CO1              |    | 2  |    |    |    |    |
| CO2              |    |    | 3  |    |    |    |
| CO3              |    |    |    |    | 5  |    |
| CO4              |    |    |    |    |    | 6  |
| CO5              |    |    |    |    |    | 6  |

Mean: 4.4

**CIT 2459**

**DESK TOP PUBLISHING**

**4 Hrs / 4 Cr**

### Course Objective

This course is framed to impart basic knowledge on software relating to business and commerce with the rudiments of MS Word, MS Excel, MS PowerPoint.

### Course Outcomes

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

- i. Identify desktop publishing terminology and concepts
- ii. Manipulate text and graphics to implement in desktop publishing
- iii. Appraise word processing features of MS Word
- iv. Apply the features of MS Excel to manipulate data
- v. create presentations animations using MS Power point

## UNIT I

Understanding Technology- Desktop publishing Definition, Basic hardware components needed for desktop publishing and input/output devices, Basic software needed for desktop publishing.

Design Principles- Effective use of colour, Colour tables, Fonts Types, clip art and other graphics in publications. **(15 Hours)**

## **UNIT II**

Digital Imaging- Graphic file formats, Digital image from sources (such as scanner, digital cameras, Internet, etc), Factors that affect quality imaging. Conversion of various graphic file formats. Printing the Documents- Printer/publication for desired output. Uses of basic colour models (e.g., RGB, CMYK, etc.), preprint colour requirements. **(15 Hours)**

## **UNIT III**

MS-Word- Basics of Word Processing, Understanding Button bars & Workspace, Creating Documents, Simple & Advance Tables, Bulleted & Numbered List, Column Style Documents. Using Graphics with Text, Features for Long Documents, Mail Merge & Macros, Shortcuts to Work Efficiently, Printing Documents **(10 Hours)**

## **UNIT IV**

MS-Excel- Worksheet Basics, Simple & Advance Tables, Simple Calculation Formulas & Functions, Advance Formulas & Functions, Using Graphs, Pivot Tables & Charts, Consolidating Reports. **(10 Hours)**

## **UNIT V**

MS-PowerPoint- Presentation Basics, Understanding Button Bars & Workspace, Creating Presentations, Using Animation & Transition Effects, Advance Animation Techniques, Using Hyperlinks, Using Multimedia Contents: Sounds – Videos - Flash, Creating Photo Albums **(10 Hours)**

### **Text Book:**

1. Vikas Gupta, DTP Course Kit, Dreamtech Press, New Delhi, 2016.

### **Books for References:**

1. Joy L Starks, Microsoft publisher 2013, Cengage Learning, United States, 2014.
2. Kalpesh Patel, D.T.P (Desktop Publishing) Hand Book, Computer World Publication, Gujarat, 2012
3. Dorothy House, Microsoft Word, Excel and PowerPoint, Outskirts Press, Colorado, 2015.

| <b>Bloom's Taxonomy</b> |           |           |           |           |           |           |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                         | <b>K1</b> | <b>K2</b> | <b>K3</b> | <b>K4</b> | <b>K5</b> | <b>K6</b> |
| <b>CO1</b>              | <b>1</b>  |           |           |           |           |           |
| <b>CO2</b>              |           | <b>2</b>  |           |           |           |           |

|            |  |  |          |  |          |          |
|------------|--|--|----------|--|----------|----------|
| <b>CO3</b> |  |  |          |  | <b>5</b> |          |
| <b>CO4</b> |  |  | <b>3</b> |  |          |          |
| <b>CO5</b> |  |  |          |  |          | <b>6</b> |

**Mean= 3.4**

## **CIT 2461    INFORMATION TECHNOLOGY                    5 Hrs / 4 Cr**

### **Course Objective**

This course equips the students to compete in the present world. It includes introduction to computers, the architecture-hardware and software, telecommunication networking and cyber laws. It will be a breakthrough course for the current business world.

### **Course Outcomes**

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

- i. Describe the growth of latest computer devices and technologies
- ii. Outline the computer languages, software and operating systems
- iii. Prepare documents, spreadsheet and presentations using office productivity tools
- iv. Integrate technical hardware and software including network, database and security components.
- v. Evaluate Enterprise Resource Planning, Core banking System and Management Information System.

### **UNIT I**

Evolution of computers - Classification of digital computer systems – Anatomy of a digital computer – Memory units – Auxiliary storage devices – Input devices – Output devices- Overview of latest devices – Technologies – Bluetooth, Wi-Fi, NFC, Touchpad, iPad, iPod, Laptop, Notebook, Multimedia mobiles, Smart Phone. **(15 Hours)**

### **UNIT II**

Generation of computer languages – Programming Languages – Computer Software – Types of software – System software, Utility Software – Operating Systems – Components of OS – MSDOS, Windows, Linux, Ubuntu, Mac, IOS, Android. **(15 Hours)**

### **UNIT III**

Office Automation –Office Productivity tools – MS Office – Working with Word Document, Spread Sheet – Preparation of Spread Sheets in Excel – Power Point Presentation – Creation of Slides. **(15 Hours)**

#### UNIT IV

Network Topology – Components – Telecommunication Networks - Data networks– Data Warehouses – LAN, WAN, Wireless, Private and Public networks – Internet architecture – Internet Securities. (15 Hours)

#### UNIT V

ERP, Core Banking System – MIS, Emerging concepts – Grid Computing, Cloud Computing, Cloud delivery model. E-commerce and M-commerce technologies - Cyber Law - Information Technology Act, 2000. (15 Hours)

#### Text Book

1. Justin Manohar J, Dr. Antony Mary Vinothini C & Beulah R, Study Module on Information Technology and E-Commerce, Department of Commerce, The American College, 2020

#### Books for Reference

1. Rajaraman V, Introduction to Information Technology, PHI Learning, Delhi, 2018
2. Richard Fox, Information Technology, Chapman and Hall, Florida, 2015
3. Andrew S Tanenbaum & Albert S Woodhull, Operating Systems Design and Implementation, Second Edition Prentice Hall India, New Delhi, 2014
4. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Second Edition Vikas Publishing, New Delhi, 2014

| Bloom's Taxonomy |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
|                  | K1 | K2 | K3 | K4 | K5 | K6 |
| CO1              |    | 2  |    |    |    |    |
| CO2              |    |    |    | 4  |    |    |
| CO3              |    |    |    | 4  |    |    |
| CO4              |    |    | 3  |    |    |    |
| CO5              |    |    |    | 4  |    |    |

Mean: 3.4

CIT 2252

மேலாண்மைத் தத்துவங்கள்

3 Hrs / 2 Cr

நோக்கம் :

மேலாண்மைத் தத்துவங்களைப் படிப்பதன் மூலம் மாணவர்கள் மேலாண்மையின் பொருள் இமேலாண்மையின் முக்கியத்துவம் இயணிகள் இகோட்பாடுகளின் நிலைகள் மற்றும் மேலாண்மையின் இயல்பையும் சிறப்புத் தன்மைகளையும் அறிந்துகொள்ளமுடியும்.

மேலாண்மைத் தத்துவங்களைபடிப்பதன் மூலம் மாணவர்கள் கீழ்க்கண்டவற்றைதெரிந்துகொள்கின்றனர்.

- மேலாண்மைபற்றியும் அதன் தன்மைகள் முக்கியத்துவம் பற்றியும் கற்றுக் கொள்கின்றனர். மேலும் மேலாண்மையில் உள்ளபணிகள் கோட்பாடுகள் பற்றியும் அறிந்துகொள்கின்றனர்.
- திட்டமிடுதல் பற்றியும் அவற்றில் உள்ளவகைகளைபற்றியும் மேலும் அதன் நன்மைதீமைகளைபற்றியும் கற்றுக் கொள்கின்றனர். மேலும் திட்டமிடுதலின் முக்கிய கூறுகள் பற்றியும் அவற்றின் இயல்புகள் பற்றியும் அறிந்துகொள்கின்றனர்.
- ஒழுங்கமைத்தல் பற்றியும் அதன் இயல்புகள் கோட்பாடுகள் நன்மைகள் மற்றும் அதில் உள்ளநன்மைகள் கோட்பாடுகள் மற்றும் படிநிலைகளை அறிந்துகொள்கின்றனர்.
- இயக்குதல் மற்றும் கட்டுப்படுத்துதல் பற்றியும் மேலும் அதில் உள்ளமுக்கிய கூறுகள் தத்துவங்கள் நடைமுறைகள் நன்மைகள் மற்றும் தீமைகளை அறிந்துகொள்கின்றனர்.
- செயல் ஊக்குவித்தல் பற்றியும் மேலும் அதன் சிறப்பியல்புகள் பற்றியும் தெரிந்துகொள்கின்றனர். மேலும் தகவல் நடைமுறைபற்றியும் அதன் நன்மைகள் தீமைகளைபற்றியும் தடைகளை அகற்றும் முயற்சிகளையும் அறிந்துகொள்கின்றனர்.

#### அலகு 1

மேலாண்மை - அறிமுகம் - தோற்றம் - மேலாண்மைபொருள் - இலக்கணம் - சிறப்புத் தன்மைகள் - முக்கியத்துவம் - நிலைகள் - பணிகள் - கோட்பாடுகள் - நிர்வாகம் மற்றும் மேலாண்மைக்கானவேறுபாடுகள் (9 Hours)

#### அலகு 2

திட்டமிடுதல் - பொருள் - வரைவிலக்கணம் - இயல்பு - நன்மைகள் மற்றும் முக்கியத்துவம் - குறைபாடுகள்- நடைமுறை/ படிநிலைகள் - திட்டத்தின் செயல் கூறுகள் - திட்டமிடுதலின் வகைகள் - முடிவெடுத்தல் - பொருள் - வரைவிலக்கணம் - இயல்புகள் - வகைகள்- நடைமுறை / படிநிலைகள் - நன்மைகள் - குறைபாடுகள் (9 Hours)

#### அலகு 3

ஒழுங்கமைப்பு - பொருள் - வரைவிலக்கணம் - இயல்புகள் - கோட்பாடுகள் - நன்மைகள் - படிநிலைகள்/ நடைமுறைஒழுங்கமைப்பின் வகைகள் - முறையானஒழுங்கமைப்புக்கும் முறையற்றஒழுங்கமைப்புக்கும் உள்ளவேறுபாடுகள் - அதிகாரஒப்படைத்தல் - பொருள் - வரைவிலக்கணம் - தன்மைகள்- நடைமுறைகள் / படிநிலைகள்- கோட்பாடுகள் - நன்மைகள்- குறைபாடுகள். (9 Hours)

#### அலகு 4

இயக்குதல் -பொருள் - வரைவிலக்கணம்- கூறுகள் - தத்துவங்கள் - தன்மைகள்- முக்கியத்துவம் - இயக்குதலின் வழிகள். கட்டுப்படுத்துதல்- பொருள் - வரைவிலக்கணம் - சிறப்பியல்புகள் - நடைமுறை- நன்மைகள்- கட்டுப்படுத்துதலில் எழும் பிரச்சனைகள். (9 Hours)

#### myF 5

செயல் ஊக்கமளித்தல் - பொருள் -வரைவிலக்கணம் - சிறப்பியல்புகள் - தகவல் நடைமுறை - நன்மைகள்- வகைகள் - தகவல் தொடர்பின் தடைகள் - தகவல் தொடர்பின் தடைகளை அகற்றும் முயற்சிகள் - செயல் ஊக்கமளித்தல் - பொருள் - சிறப்பியல்புகள் - நடைமுறைகள் - முக்கியத்துவம் - கோட்பாடுகள். (9 Hours)

### TEXT BOOK

1. ராதாஜிமேலாண்மைத் தத்துவங்கள்இபிரசன்னாபப்ளிசர்ஸ்இதிருவல்லிக்கேணிஇசென்னை- 600 005.

### Books for Reference

1. Lal and Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2015
2. Prasad L M, Principles of Management, S. Chand Publishers, New Delhi, 2016
3. Mamoria C B, Personnel Management, Kitab Mahal, Kolkatta, 2012
4. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2014

| Bloom's Taxonomy |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
|                  | K1 | K2 | K3 | K4 | K5 | K6 |
| CO1              |    | 2  |    |    |    |    |
| CO2              |    |    | 3  |    |    |    |
| CO3              | 1  |    |    |    |    |    |
| CO4              |    |    |    |    | 5  |    |
| CO5              |    |    |    | 4  |    |    |

Mean : 3

**CIT 2554 MANAGEMENT ACCOUNTING AND FINANCIAL CONTROL**

**5Hrs/5Cr**

### Course Objective

To enable the students to acquire knowledge of the Management Accounting Principles and Practices and familiarize them with the techniques of taking various financial decisions.

### Course Outcomes

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

- i. Identify basics of management accounting and the statements Prepared.
- ii. Interpret the results of the accounting statements with the help of management accounting tools.
- iii. Recognize the right meaning of fund and know the importance of funds in a business.
- iv. Calculate the amount of working capital needed in a company in accordance with the nature of business.
- v. Determine the optimum capital structure that a company should have.

## **UNIT I**

Introduction: Evolution, Meaning, Objectives and Scope – Tools and Techniques of Management Accounting – Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management – Role of Management Accountant in Decision Making. Analysis and Interpretation of Financial Statements – Nature, Attributes, Objectives, Importance, Limitations – Comparative and Common-size statements. **(8 Hours)**

## **UNIT II**

Ratio Analysis: Meaning – Uses, Classification, Advantages, Limitations – Problems on Ratio Analysis (Simple problems only). **(17 Hours)**

## **UNIT III**

Cash Flow Statement – Fund Flow Statement – Difference between Cash Flow and Fund Flow Statement – Management Reporting – Problems on Cash Flow Statement (only). **(17 Hours)**

## **UNIT IV**

Capital structure - Factors determining capital structure - theories of capital structure – Net Income approach, Net Operating Income approach, Traditional approach and Modigliani and Miller approach - application of theoretical concepts **(16 Hours)**

## **UNIT V**

Dividend Policies – Meaning – Types of dividend - Relevance and irrelevance approaches – Walter's Model, Gordon's model and MM Hypothesis. **(17 Hours)**

## **Text Book**

1. S.N.Maheswari, Management Accounting and Financial Control, Sultan Chand & sons, New Delhi, 2015

## **Books for Reference**

1. Dr. A. Murthy, Financial Management, Margham Publications, Chennai, 2016

2. Prof.T.S.Reddy and Dr.Y.Hariprasad Reddy , Management accounting , Margham Publications, Chennai, 2018.

| <b>Bloom's Taxonomy</b> |           |           |           |           |           |           |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                         | <b>K1</b> | <b>K2</b> | <b>K3</b> | <b>K4</b> | <b>K5</b> | <b>K6</b> |
| <b>CO1</b>              |           | <b>2</b>  |           |           |           |           |
| <b>CO2</b>              |           |           |           | <b>4</b>  |           |           |
| <b>CO3</b>              |           |           |           |           | <b>5</b>  |           |
| <b>CO4</b>              |           |           |           | <b>4</b>  |           |           |
| <b>CO5</b>              |           |           |           |           |           | <b>6</b>  |

**Mean: 4.2**

**CIT 2656**

**CORPORATE LAW**

**6 Hrs / 6 Cr**

### **Course Objective**

The objective of this course is to help the students to understand the basic laws related with company and to impart the knowledge of various provisions of the Companies Act.

### **Course Outcomes**

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

- Apply the principles of corporate law in a rigorous and principled manner in a company.
- Understand the use of the memorandum of association and article of association in a Company
- Prepare the prospectus of a company as per the legal requirements.
- Identify the appropriate modes of acquisition and terminations of membership in a company.
- Understand the general objects, purposes and conduct of meetings in a company.

### **UNIT I**

Company – Nature, scope, Meaning, Definition and characteristics of company – Formation and Incorporation - Kinds of companies - Merits and Demerits of Incorporation of company - Lifting the corporate veil. Salomon Vs Salomon & Co. **(15 Hours)**

### **UNIT II**

Memorandum of Association - Meaning, Purpose, Contents., Alteration of MOA, Doctrine of Ultra vires. Articles of Association - Meaning Purpose, Content. Alteration of AOA, Doctrine of Indoor Management, Doctrine of Constructive Notice. **(20 Hours)**



### UNIT III

Introduction - Legal requirement of Prospectus- Misstatement in Prospectus - Liability for misstatement in Prospectus- Civil & Criminal Liabilities- Types of Prospectus-Abridged Prospectus, Deemed Prospectus, Shelf Prospectus, Red Herring Prospectus- Shares - Meaning, Types of Shares - Transfer of shares - Transmission of Shares- Comparison between transfer & Transmission Of shares- Share Capital, Meaning, Kinds, Alternation, - Voting Rights - Debenture, meaning, types, redemption on debentures **(20 Hours)**

### UNIT IV

Company Management – Structure of Management – Appointment, Retirement, Qualifications, Remuneration, Powers & Duties of Shareholders – Board of Directors – Managing Directors – Other Executives - Members - Modes of acquisition of membership in a company- Eligibility- Rights and Liabilities of Members -. Shareholder Vs Member- Modes of termination of Membership in a company- Register of members-- Dividend - Rules as to Payment of Dividend **(15 Hours)**

### UNIT V

Meetings - general objects and purposes of meetings -kinds of company meetings – statutory meeting - Statutory Report – annual general meeting –Extraordinary General Meeting- Requisites of valid meeting – Winding up- Modes of Winding up-Grounds of Winding Up-Petition for Winding Up-Consequences of Winding Up order-Official Liquidator-Powers & Duties of Official Liquidator. **(20 Hours)**

#### Text Book

1. NDKapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi, 2016

#### Books for Reference

1. Dr.SK Tuteja, Business Law for managers, Sultan Chand & Sons, New Delhi, 2006
2. GK Kapoor, Lectures on Business & Corporate Laws, Sultan Chand & Sons, New Delhi, 2005
3. M C Kuchhal, Mercantile Law, Vikas Publishing House Pvt.Ltd., New Delhi, 2004.
4. Praveen, Suggested Answers in Mercantile Law, Sultan Chand & Sons, New Delhi, 2005.

| Bloom's Taxonomy |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
|                  | K1 | K2 | K3 | K4 | K5 | K6 |
| CO1              |    | 2  |    |    |    |    |
| CO2              |    |    |    | 4  |    |    |
| CO3              |    |    |    | 4  |    |    |
| CO4              |    |    | 3  |    |    |    |
| CO5              |    |    |    | 4  |    |    |

**Mean: 3.4**

**Course Objective**

This course aims to equip students with good understanding about the concept of object-oriented programming using C++, and enable them to write and read basic C++ code. The course serves as a platform to gain knowledge related to commercial applications.

**Course Outcomes**

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

- i. Become familiar with the features of the language c++.
- ii. Compare the usage of Pointers, Arrays and structures and write programs using them.
- iii. Create programs using functions, macros and namespace
- iv. Appraise files, special functions and memory management
- v. Build applications using Operator overloading and class hierarchy.

**UNIT I**

Introduction: Introduction to Flowchart – Algorithms – Introduction to C language, what is C++? Why C? and C++, Exception Handling, Object Oriented Programming, Standard Template Library, Types and declarations – Types – Booleans - Integer Types – Floating-Point Types, Sizes, Void, Enumerations, Declarations **(15 Hours)**

**UNIT II**

Pointers, Arrays and Structures: Pointers – Arrays - Pointers into Arrays – Constants – References–Pointers To void – Structures, Expressions and Statements: A Deck Calculator, Operator Summary, Statement Summary, Comments and Indentation **(10 Hours)**

**UNIT III**

Functions: Function Declarations, Argument Passing, Value Return, Overloaded Function Names, Default Arguments, Pointer to Function, Macros, Namespaces and Exceptions: Namespaces–Exceptions **(10 Hours)**

**UNIT IV**

Source Files and Programs: Separate Compilation, Linkage, Using Header Files, Programs, Classes - Access Control, Constructors, Member functions, Static members, Destructors, Memory allocation, Member initialization **(10 Hours)**

**UNIT V**

Operator overloading: Introduction, Operator Functions, A Complete Number Type, Conversion Operators, Friends, Large Objects, Essential Operators, Subscripting, Functions Calls, Dereferencing, Increment and Decrement, A String Class, Derived class, Abstract Classes, Design of Class Hierarchies, Class Hierarchies and Abstract Classes **(15 Hours)**

### Text Book

1. Herbert Schildt, The Complete Reference C ++, McGraw Hill Publication, New Delhi, 2017

### Books for Reference

1. Walter Savitch, Kenrick Mock, Problem Solving with C++, Pearson Education, Chennai, 2017
2. Bjarne Stroustrup, The C++Programming Language, Revised Edition, Pearson Education India, Chennai, 2012
3. Scott Meyers, Effective Modern C++: 42 Specific Ways to Improve Your Use of C++11 and C++14, O'Reilly Publications, 2014.

| Bloom's Taxonomy |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
|                  | K1 | K2 | K3 | K4 | K5 | K6 |
| CO1              | 1  |    |    |    |    |    |
| CO2              |    | 2  |    |    |    |    |
| CO3              |    |    | 3  |    |    |    |
| CO4              |    |    |    | 4  |    |    |
| CO5              |    |    |    |    |    | 6  |

Mean= 3.2

### CIT 2460

### WEB DESIGNING (T+L) 4 Hrs / 4 Cr

#### Course Objective

This course facilitates the students to understand the fundamentals of web designing and to conceptualise creative ideas for building websites.

#### Course Outcomes

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

- i. Become familiar with the basics of Internet and web server
- ii. Understand the features of HTML and create a web page
- iii. Use text formatting, include tables, images to a html page
- iv. Construct web pages with division/layers, frames.
- v. Design web pages with forms, hyperlinks and using style sheet

### UNIT I

Basics of Internet- Web Server, Web sites- Web browsers Elements of website- Operations on web pages, History of the Internet- Connecting to the Internet- Internet Service Providers- DNS

Servers- Connection Types- Various Devices used for Internet Connectivity- Data Security and Fire walls - Down loading and sending mails – Static and dynamic web pages.

**(10 Hours)**

## **UNIT II**

Hyper Text- HTML Document features- Documents structuring tags in HTML- Lining your way around the Web- Publishing hour HTML document- Understanding the HTML document life cycle- Site design and Navigation- Planning and Designing Your Web Pages, Web Publishing- Basic HTML Concepts -HTML: Structured Language -Overview of HTML - Web Browser - WWW -Web Server - HTML -HEAD -TITLE -BODY -Paragraphs -Lists

**(15 Hours)**

## **UNIT III**

Formatted and Unformatted Text -Extended Quotations -Address -Horizontal Rules -Hyperlink - Font (Size, Colour) -Image (Add, Alignments) -Table -Cell Spacing / Cell Padding -Frame Set- Form Designing Web Pages: Working with text -Inserting Images -Web Graphic Format GIF, JPEG, PNG -Inline Images -Background images **(10 Hours)**

## **UNIT IV**

Banner Ads -Rollover Images -Establishing Web Links -Understanding URLs -Adding an E-Mail Link -Navigating with Anchors Working with Divs and Layers -Placing <div> tags - Creating Layers -Modifying a Layer- Creating Lists -Unordered Lists -Ordered Lists - Definition Lists -Nested Lists, Tables, Frames and Framesets: HTML Table Fundamentals

**(15 Hours)**

## **UNIT V**

Creating forms, lists and Menus - Activating forms with buttons - Using Hidden fields and File fields - Frames and Framesets Basics -Creating a Framesets and Frames -Adding more frames - Modifying a frame -Targeting Frame Contents, CSS cascading Style sheets- Using the style Attribute- Creating Classes and IDs- Generating Inline- Internal and External Style Sheets. **(10 Hours)**

### **Text Book**

1. Raj Kamal, Internet and Web Technologies, Mc-Graw Hill Education, New Delhi, 2017

### **Books for Reference**

1. Randy Connolly, Ricardo Hoar, Fundamentals of Web Development, Pearson, Chennai, 2016

2. Thomas A Powell, HTML: The Complete Reference, McGraw-Hill Osborne Media, California, 2000
3. Monica D' Souza & Jude D' Souza, Web Publishing, Tata McGraw-Hill Publishing, 2001

| <b>Bloom's Taxonomy</b> |           |           |           |           |           |           |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                         | <b>K1</b> | <b>K2</b> | <b>K3</b> | <b>K4</b> | <b>K5</b> | <b>K6</b> |
| <b>CO1</b>              | <b>1</b>  |           |           |           |           |           |
| <b>CO2</b>              |           | <b>2</b>  |           |           |           |           |
| <b>CO3</b>              |           |           | <b>3</b>  | <b>4</b>  |           |           |
| <b>CO4</b>              |           |           |           |           |           |           |
| <b>CO5</b>              |           |           |           |           |           | <b>6</b>  |

**Mean: 3**

**CIT 2462**

**E-COMMERCE**

**5 Hrs / 4 Cr**

### **Course Objective**

This course makes the student familiar with the mechanism of conducting business transactions through electronic media, understand the methodology of online business dealings using e-commerce infrastructure.

### **Course Outcomes**

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

- i. Describe the growth of e-commerce.
- ii. Examine the various e-commerce models.
- iii. Demonstrate the role of internet in e-commerce.
- iv. Apply e-payment systems and web marketing.
- v. Determine internet security, maintaining secure information, digital signatures and firewalls.

### **UNIT I**

Introduction to E-Commerce- Features and functions of e-commerce- e-commerce practices viz. traditional practices- Scope and limitations of e-commerce- e-commerce security- Benefits- Impact of e-Commerce- State of e-commerce in India- Problems and opportunities in ecommerce in India- Legal issues- Future of e-commerce. **(15 Hours)**

## **UNIT II**

Classification of E-Commerce- Framework of e-Commerce, e-Commerce Business Models - Business to Business, Business to Customer, Customer to Customer. EDI- Process - Components - Benefits. Service provider- e-distributor- Procurement and Just-in-Time delivery  
(15 Hours)

## **UNIT III**

Internet and its role in e-commerce- Procedure of registering Internet domain, Establishing connectivity to Internet- Tools and services of Internet, Procedure of opening e-mail accounts on internet.  
(15 Hours)

## **UNIT IV**

Transactions through Internet- Requirements of e-payment systems- Functioning of debit and credit cards- Pre and post payment services, Marketing on the web- Marketing strategies- Creating web presence- Advertising- Customer service and support- Web branding strategies- Web selling models- Online booking systems- Online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry  
(15 Hours)

## **UNIT V**

Setting up Internet security- Maintaining secure information- Digital signature and their security measures- Authenticity- Privacy- Integrity- Non-repudiation- Encryption, Secret key cryptography- Public key cryptography, SET, SSL, Firewalls  
(15 Hours)

### **Text Book**

1. Justin Manohar J, Dr. Antony Mary Vinothini C & Beulah R, Study Module on Information Technology and E-Commerce, Department of Commerce, The American College, 2020

### **Books for Reference:**

1. Joseph P. T, E-Commerce: An Indian Perspective, Prentice Hall India, New Delhi, 2019.
2. Bharat Bhasker, Electronic Commerce: Framework, technologies and Applications, Tata McGraw Hill, New Delhi, 2008
3. Dave Chaffey, Digital Business and E- Commerce Management, Pearson Education Limited, Delhi, 2015
4. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill, New Delhi, 2017

| <b>Bloom's Taxonomy</b> |           |           |           |           |           |           |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                         | <b>K1</b> | <b>K2</b> | <b>K3</b> | <b>K4</b> | <b>K5</b> | <b>K6</b> |
| <b>CO1</b>              |           | <b>2</b>  |           |           |           |           |
| <b>CO2</b>              |           |           |           | <b>4</b>  |           |           |
| <b>CO3</b>              |           |           |           | <b>4</b>  |           |           |
| <b>CO4</b>              |           |           |           |           |           | <b>6</b>  |
| <b>CO5</b>              |           |           | <b>3</b>  |           |           |           |

**Mean: 3.8**





This course aims to impart knowledge on cost computation. It explains the cost classification, especially with reference to “Elements of cost”, brings out the clear distinction between cost unit and cost centre, and considers inventory control, labour cost control and overhead control.

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

- i. Explain the fundamentals of cost accounting system and cost statement.
- ii. Examine the material management, material level calculation and stores ledger preparation.
- iii. Ascertain various systems of wage payment.
- iv. Analyse the steps involved in allocation, apportionment and reapportionment of overheads.
- v. Prepare the cost statements.

### **UNIT I**

Introduction : Meaning and scope – objectives and advantages – financial accounting vs. cost accounting – methods of costing – types of costing – elements of cost – expenses excluded from cost – cost sheet – treatment of stock – cost concept – cost classification – Preparation of Unit Cost Sheet – Tenders – Quotations

### **UNIT II**

Materials Management: Purchase procedure – purchase control – functions of stores department – EOQ – Stock levels – ABC analysis – VED analysis – methods of pricing of material issues – treatment of wastage, scrape, defective and spoilage

### **UNIT III**

Labour and Overhead Management: Labor cost - control over labour cost – systems of wage payment – time wage system – piece rate system – premium and bonus plan – group bonus schemes – wage rate – idle time – overtime treatment of wages – computation of earnings –

## UNIT IV

Overhead classification – apportionment, basis of apportionment and reapportionment – overhead absorption – absorption rates

## UNIT V

Preparation of Profit from Cost and Financial Records – Reconciliation of cost and financial accounts

### Text Book

1. Murthy A & S. Gurusamy, Cost Accounting, McGraw Hill Publication, New Delhi, 6<sup>th</sup> Edition, 2019

### Books for Reference

1. Jain S.P & Narang KL, Cost Accounting, Kalyani publishers, New Delhi, 2019
2. Arora M N Cost Accounting – Principles and Practice, Vikas Publishing House, Noida, 2021
3. Maheswari S N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2018
4. Arora M N, A Text book of Cost Accountancy, Vikas Publishing House, New Delhi, 2017
5. Iyengar, S P, Cost Accounting, Sultan Chand & Sons, New Delhi, 10<sup>th</sup> Edition, 2018

### Mapping of Course Outcomes with Bloom's Taxonomy

|            | <b>K1</b> | <b>K2</b> | <b>K3</b> | <b>K4</b> | <b>K5</b> | <b>K6</b> |
|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b> |           | <b>2</b>  |           |           |           |           |
| <b>CO2</b> |           |           |           | <b>4</b>  |           |           |
| <b>CO3</b> |           |           |           |           | <b>5</b>  |           |
| <b>CO4</b> |           |           |           | <b>4</b>  |           |           |
| <b>CO5</b> |           |           |           |           |           | <b>6</b>  |

**Mean: 4.2**

The objective of this course is to impart knowledge on Income Tax Law and Practices in India

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

- i. Gain the knowledge about provisions of Income Tax Act, 1961
- ii. Determine the Taxable Income from salary
- iii. Ascertain the Income from House Property
- iv. Explain the concept of Profits and Gains from Business, Profession and its computations
- v. Compute the Income from Capital Gain and Other Sources.

### **UNIT I**

Introduction to Income Tax: Definition – Assessment Year – Previous Year – Person – Assessee – Types – Income - Concepts of Income – Gross Total Income – Total Income- Residential Status –Incidence of tax- Deemed Income – Capital and Revenue – Exempted Income under Section 10

### **UNIT II**

Income from Salary: Meaning - Allowances – Perquisites – Permissible Deductions – Treatment of Provident Fund – Retirement Benefits – Gratuity – Pension - Computation of Taxable Income and Tax Liability of Salary.

### **UNIT III**

Income from House Property: Meaning - Basis of Charges – Exemptions – Annual Value - Computation of Taxable Income and Tax Liability of House Property.

### **UNIT IV**

Profits and Gains from Business and Profession: Meaning – Basis of Charges – Basic Principles for arriving at Business Income – Depreciation and other Deductions- Computation of Taxable Income and Tax Liability of Business and Profession.

## UNIT V

Capital Gains: Meaning – Basis of Charges – Types of Capital Asset - Transfer of Capital Asset – Expenditure of Transfer – Cost of Acquisition – Cost of Improvement – Cost of Inflation Index – Exemptions. Income from Other Sources: Meaning – Basis of Charges - Computation of Taxable Income and Tax Liability of Capital Gain and Other Sources.

### Text Book

1. Reddy T.S. & Hari Prasad Reddy Y., Income Tax Theory, Law and Practice, Margham Publications, Chennai, Relevant Assessment Year Edition

### Books for Reference

1. Gaur V.P. & Narang D.B., Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition
2. Vinod K Singhania, Taxman's Students Guide to Income Tax, New Delhi, Relevant Assessment Year Edition
3. Bhagavathi Prasad, Income Tax Law & Practice, Sultan Chand & Sons, New Delhi, Relevant Assessment Year Edition
4. Lal B.B., Income Tax Law and Practice, S Chand, New Delhi, Relevant Assessment Year Edition

### Mapping of Course Outcomes with Bloom's Taxonomy

|            | <b>K1</b> | <b>K2</b> | <b>K3</b> | <b>K4</b> | <b>K5</b> | <b>K6</b> |
|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b> | <b>1</b>  |           |           |           |           |           |
| <b>CO2</b> |           |           |           |           | <b>5</b>  |           |
| <b>CO3</b> |           |           |           |           |           | <b>6</b>  |
| <b>CO4</b> |           | <b>2</b>  |           |           |           |           |
| <b>CO5</b> |           |           |           |           |           | <b>6</b>  |

**Mean: 4**

The objective of this course is to enable students, to understand the concept of data base management and to handle relational aspects

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

- i. Prepare a table, add records, sorting, filtering and creating reports using Ms-Access.
- ii. Create a relational database using a relational database (Oracle 8i).
- iii. Describe the basics of SQL and construct queries using SQL.
- iv. Create PL/SQL using cursor, exceptions.
- v. Examine Database problems using Procedures, Functions, Packages, and Triggers.

### **UNIT I**

Data Base Management System – Concept - Data field, records and files- Sorting and indexing data- Searching records designing queries- and reports- Linking of data files- Understanding programming environment in DBMS- Developing menu driven applications in query language (MS-Access).

### **UNIT II**

RDBMS – introduction – Organisation – Access Environment – SQL, designing a Database – structuring a RDBMS – understanding table components – creating tables – changing table structures – manipulating data.

### **UNIT III**

Querying the database – querying single table – ordering results – grouping results – sub queries – Multi Table - join – conjunction clauses – defining and using views – one table views –complex – manipulating – dropping views

### **UNIT IV**

Introduction to SQL – database types and their usages – Data types – Scalar – Composite – LOB and user defined data types – exception – Cursor – Static, Explicit and Implicit cursor – cursor for loop

## UNIT V

Sub Programs – procedures – functions – packages – the package specification – package body  
cursor in packages – database triggers – types of triggers – Built-in packages – DBMS  
STANDARD, DBMS OUTPUT, DBMS LOB.

### Text Book

1. Abraham Silberschatz, Henry F. Korth, S Sudharshan, Database System Concepts, McGraw Hill Higher Education, New Delhi, 6<sup>th</sup> Edition, 2013

### Books for Reference

1. David M. Kroenke, Database Processing, SE, Galgotia Publication, New Delhi, 2013.
2. Henry F korth, Abraham Silber Schatz, Data base Management System, Tata McGraw-Hill, New Delhi, 2013.

### Mapping of Course Outcomes with Bloom's Taxonomy

|     | K1 | K2 | K3 | K4 | K5 | K6 |
|-----|----|----|----|----|----|----|
| CO1 |    |    | 3  |    |    |    |
| CO2 |    |    |    |    |    | 6  |
| CO3 |    | 2  |    |    |    |    |
| CO4 |    |    |    |    |    | 6  |
| CO5 |    |    |    | 4  |    |    |

Mean: 4.2

This course aims to equip the students with the application of computer graphics and animation in the development of computer games, information visualization and business applications

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

- i. Recall display devices, Line and circle drawing algorithms
- ii. Understand 2d transformations and matrix representation
- iii. Develop 3D concept, apply 3D transformation, 3D viewing, Projection and Clipping
- iv. Create simple Animations
- v. Construct Images and manage Image Storage

## **UNIT I**

Overview of computer graphics and Applications – Display devices – Input Devices - Raster Scan and Random Scan Systems – Output Primitives – Line drawing algorithms DDA & Bresenham's – Circles generating algorithm - Introduction to attributes - Attributes of output primitives- line and character attributes – Area filling.

## **UNIT II**

Introduction to Transformations - Two-dimensional transformation - Basic transformation - Composite transformation - Matrix representation - other transformations.

## **UNIT III**

3D Concepts – 3D co-ordinates systems – 3D display techniques – 3D transformations – 3D viewing – Windowing and Clipping – Projection

## **UNIT IV**

Computer Animation: Principles of Animation, Key framing, Deformations, Character Animation, Physics-Based Animation, Procedural Techniques, Groups of Objects.

## UNIT V

Image Manipulation and Storage: What is an Image? Digital image file formats, Image compression standard – JPEG, Image Processing - Digital image enhancement, contrast stretching, Histogram Equalization, smoothing and median Filtering.

### Text Book

1. Ashish Shah, Kiran Gurbani, Computer Graphics and Animation, Himalaya Publishing House, New Delhi, 2018

### Books for Reference

1. Hearn D, Baker M.P, Computer Graphics, Prentice Hall of India, New Delhi, 2014
2. Malay K. Pakhira, Computer Graphics, Multimedia and Animation, PHI Learning Private Limited, New Delhi, 2010
3. Andy Beane, 3 D Animation Essentials, Wiley & Sons Inc., New York, 2012

### Mapping of Course Outcomes with Bloom's Taxonomy

|            | <b>K1</b> | <b>K2</b> | <b>K3</b> | <b>K4</b> | <b>K5</b> | <b>K6</b> |
|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b> | <b>1</b>  |           |           |           |           |           |
| <b>CO2</b> |           | <b>2</b>  |           |           |           |           |
| <b>CO3</b> |           |           | <b>3</b>  |           |           |           |
| <b>CO4</b> |           |           |           |           |           | <b>6</b>  |
| <b>CO5</b> |           |           |           |           |           | <b>6</b>  |

**Mean: 3.6**



The objective of this course is to provide an insight about the major concepts, key elements and opportunities for employment in tourism and hospitality industry.

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

- i. Acquire knowledge on tourism products.
- ii. Identify the job opportunities in tourism and hospitality industries.
- iii. Understand the emerging tourism destinations,
- iv. Analyse the role of hospitality in tourism industry.
- v. Apply the procedures for online booking.

### **UNIT I**

Tourism: Meaning - Definition - Components - Nature and Importance- Factors affecting tourism- Tourism Management- Meaning– Tourism Products: Types and Forms - Unique Features. Impact of Pandemic on Tourism.

### **UNIT II**

Economic Significance of Tourism - Cultural and Social aspects of Tourism - Job opportunities in Tourism industry - Regional Development. Concept of Travel- Traveler- Visitor- Excursionist - Tourist - Picnic.

### **UNIT III**

Emerging Tourism Destinations of India: Eco Tourism - Rural Tourism - Golf Tourism - Camping Tourism - Medical Tourism - Pilgrimage Tourism – Role of Information Technology in Tourism Management.

## UNIT IV

Hospitality Management: Meaning, Definition, Nature and Importance. Hospitality Industry: Evolution - Growth & development - Role of Hospitality in Tourism Industry- Job Opportunities

## UNIT V

Classification of Hotels: Forms of Ownership in Hotel Business - Star Rating System - Departments of Hotel – Organizational structure of hotels- online booking models - procedures for online booking– Online Strategies for Promotions.

### Text Book

1. Alan. J, “Fundamentals of Tourism”, Jayalakshmi Publications, Madurai, 2016

### Books for Reference

1. Sampath Kumar Swain and Jithendra Mohan Mishra, “Tourism Principles and Practices”, Oxford University Press, India, 2011
2. Nafees A. Khan, “Development of Tourism in India, Anmol Publications”, New Delhi, 2014.
3. Gray and Ligouri, “Hotel and Motel Management and Operations”, Prentice Hall India, New Delhi, 2014.

### Mapping of Course Outcomes with Bloom’s Taxonomy

|     | K1 | K2 | K3 | K4 | K5 | K6 |
|-----|----|----|----|----|----|----|
| CO1 |    | 2  |    |    |    |    |
| CO2 |    |    |    | 4  |    |    |
| CO3 |    | 2  |    |    |    |    |
| CO4 |    |    |    | 4  |    |    |
| CO5 |    |    |    |    | 5  |    |

**Mean: 3.4**

The objective of the course is to impart knowledge on the application of various costing techniques. This course launches upon the vital areas of “cost control”. It covers marginal costing technique, budgetary control and standard costing which are applied to managerial decision making.

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

- i. Identify the specifics of different costing methods.
- ii. Summarize process cost accounting and prepare a process cost report.
- iii. Analyse cost-volume-profit techniques to determine optimal managerial decisions.
- iv. Prepare a budget and use budgets for performance evaluation after flexing the budget.
- v. Interpret variable cost variances and fixed cost variances.

### **UNIT I**

Job Costing: Batch Costing – Operation Costing – Services Costing: Transport Costing – Canteen Costing – Contract Costing

### **UNIT II**

Process Costing: Application of process costing, comparison between job costing and process costing, elements of production and abnormal process loss, inter process profits, Meaning of equivalent production, joint products costing, non-cost or sales value method or cost methods

### **UNIT III**

Marginal Costing: Meaning – difference between marginal costing and absorption costing – Break Even analysis – Break Even chart – Application of marginal costing in decision making – C.V.P analysis

### **UNIT IV**

Budgetary Control: Meaning and need for budget, Budget organization, Kinds of budgets – Cash Budget, Flexible Budget, Zero Based Budgeting - Merits and limitations of budgetary control

## UNIT V

Standard Costing: Meaning, Merits and Demerits, Material, Labor, Overheads and Sales variance

### Text Book

1. Murthy A & S. Gurusamy, Cost Accounting, McGraw Hill Publication, New Delhi, 6<sup>th</sup> Edition, 2019

### Books for Reference

1. Jain S.P & Narang KL, Cost Accounting, Kalyani publishers, New Delhi, 2019
2. Arora M N Cost Accounting – Principles and Practice, Vikas Publishing House, Noida, 2021
3. Maheswari S N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2018
4. Arora M N, A Text book of Cost Accountancy, Vikas Publishing House, New Delhi, 2017
5. Iyengar, S P, Cost Accounting, Sultan Chand & Sons, New Delhi, 10<sup>th</sup> Edition, 2018

### Mapping of Course Outcomes with Bloom's Taxonomy

|            | <b>K1</b> | <b>K2</b> | <b>K3</b> | <b>K4</b> | <b>K5</b> | <b>K6</b> |
|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b> |           | <b>2</b>  |           |           |           |           |
| <b>CO2</b> |           |           | <b>3</b>  |           |           |           |
| <b>CO3</b> |           |           |           | <b>4</b>  |           |           |
| <b>CO4</b> |           |           |           |           |           | <b>6</b>  |
| <b>CO5</b> |           |           |           |           | <b>5</b>  |           |

**Mean: 4**

The objective of this course is to equip students to gain knowledge about the Deductions, Provisions, Tax Planning, E-Filing and Assessment Procedures of Income tax.

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

- i. Discuss the various Procedures of Assessment of Income
- ii. Understand the Deductions under Section 80 C to 80 U
- iii. Compute the Total Income and Tax Liability of Individual
- iv. Analyze the Assessment Procedures of Partnership Firms and Associations of Persons
- v. Ascertain the Total Income and Tax Liability of Joint Stock Companies

### **UNIT I**

Assessment of Income: Meaning – Types – Procedures – Stages. Filing of Returns: Meaning – Types – Scheme - E filing of return- Faceless Assessment - PAN - TDS and Advance Payment of Tax- Income Tax Authorities- Hierarchy -Powers- Duties-Assessing Officer.

### **UNIT II**

Deductions from Gross Total Income: Meaning –Deductions under Section 80 C to 80 U - Clubbing of Income - Set off and Carry Forward of losses and its computation.

### **UNIT III**

Assessment of Individuals: Meaning- Total Income of an Individual - Tax Rates- Computation of Total Income and Tax Liability of Individual

### **UNIT IV**

Assessment of Firms and Limited Liability Partnership - Meaning- Kinds of Partnership firms – Assessment as Firms - Computation of Total Income of a firm - Computation of Income of Partner from Firm. Assessment of Association of Persons: Meaning – Computation of PF AOP'S Business Income and Total Income- Computation of Tax Liability of Firm and AOP.

## UNIT V

Assessment of Joint Stock Companies : Meaning – Classification of Companies – Computation of Gross Total Income of a Company – Computation of Book Profit - Computation of Minimum Alternate Tax (MAT) - Computation of Total Income and Tax Liability of Joint Stock Companies.

### Text Book

1. Reddy T.S. & Hari Prasad Reddy Y., Income Tax Theory, Law and Practice, Margham Publications, Chennai, Relevant Assessment Year Edition

### Books for Reference

1. Gaur V.P. & Narang D.B., Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition
2. Vinod K Singhania, Taxman's Students Guide to Income Tax, New Delhi, Relevant Assessment Year Edition
3. Bhagavathi Prasad, Income Tax Law & Practice, Sultan Chand & Sons, New Delhi, Relevant Assessment Year Edition
4. Lal B.B., Income Tax Law and Practice, S Chand, New Delhi, Relevant Assessment Year Edition

### Mapping of Course Outcomes with Bloom's Taxonomy

|     | K1 | K2 | K3 | K4 | K5 | K6 |
|-----|----|----|----|----|----|----|
| CO1 |    | 2  |    |    |    |    |
| CO2 |    | 2  |    |    |    |    |
| CO3 |    |    |    |    |    | 6  |
| CO4 |    |    |    | 4  |    |    |
| CO5 |    |    |    |    |    | 6  |

**Mean: 4**

The objective of this course is to comprehend the technical aspects of Enterprise Resource Planning systems and to map business processes by using mapping techniques.

At the end of the Course, the students will be able to

- i. Describe the Need for Enterprises Resource Planning System and the Reasons for the Growth of Enterprises Resource Planning Market.
- ii. State the various Enterprises Resource Planning Solutions and Functional Modules for the Current Scenario.
- iii. Asses the Process and Methodology of Enterprises Resource Planning and implementation.
- iv. Classify the Systems and Products used in Data Processing.
- v. Examine the Futures Directions in Enterprises Resource Planning Market.

## **UNIT I**

Introduction to ERP – Meaning - Evolution - Needs –Functions-Characteristics - Importance – Features - Risks and benefits.

## **UNIT II**

Overview of ERP software solutions- small, medium and large enterprise vendor solutions, BPR, and best business practices - Business process Management, Functional modules.

## **UNIT III**

Planning, Evaluation and selection of ERP systems - Implementation life cycle – ERP implementation, Methodology and Frame work- Training – Data Migration. People Organization in implementation-Consultants, Vendors and Employees.

## **UNIT IV**

Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

## UNIT V

Extended ERP systems and ERP add-ons -CRM, SCM, and SAP

### Text Book

1. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice Prentice Hall of India, New Delhi, 2<sup>nd</sup> Edition, 2011.

### Books for Reference

1. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, New Delhi, New Delhi, 2008
2. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, New Delhi, 2012
3. Mahadeo Jaiswal and Ganesh Vanapalli, Enterprise Resource Planning, Macmillan, New Delhi, 2009
4. Summer, Enterprise Resource Planning, Pearson Education, Chennai, 2008
5. Alexis Leon, Enterprise Resource Planning, Second edition, Tata McGraw-Hill, New Delhi, New Delhi, 2008.

### Mapping of Course Outcomes with Bloom's Taxonomy

|     | K1 | K2 | K3 | K4 | K5 | K6 |
|-----|----|----|----|----|----|----|
| CO1 |    |    |    | 4  |    |    |
| CO2 |    | 2  |    |    |    |    |
| CO3 |    |    |    |    | 5  |    |
| CO4 |    |    |    | 4  |    |    |
| CO5 |    |    |    |    | 5  |    |

**Mean: 4**



The objective of this course is to enable the students to know the art of learning and designing new pictures, designs and logos for a business.

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

- i. Examine the tools of MS Paint and reproduce a picture
- ii. Understand and apply the features of Adobe photoshop to develop images
- iii. Analyse and appraise photo editing using Adobe Bridge
- iv. Develop Images using Corel draw and move to adobe illustrator
- v. Compile text with images using text tools

## **UNIT I**

MS Paint- Introduction - About the limits of MS Paint. Presentation and setup of user interface and help - Open and save an image - Knowledge of available file types (JPG, TIFF, ICO, PNG, GIF...) -Drawing tools overview - Colors selection with right click/left click in the palette - Copy/Paste from selection with or without transparency - Insert an external image in a composition - Colors number selection and color inversion

## **UNIT II**

ADOBE Photoshop- Getting Acquainted with Photoshop - Basic Image Manipulation - Color Basics - Painting Tools - Brush Settings - Making Selections - Filling and stroking - Layers - Advanced Layers - Text - Drawing - Using Channels and Masking

## **UNIT III**

Using Adobe Bridge- Basic Photo Corrections - Retouching and Repairing - Working with selections - Layer Basics - Masks and channels - Correcting and enhancing digital photographs - Topographic design - Vector drawing techniques - Advanced Layer techniques - Vector Composting - Creating Links within an image

## UNIT IV

Corel Draw- Getting started with Corel Draw, Introduction to Corel Draw, Features of Corel Draw, Corel Draw Interface, Tool Box, Moving from Adobe Illustrator to Corel Draw, Common Tasks - Drawing and Coloring, Selecting Objects, Creating Basic Shapes, Reshaping Objects, organizing objects, Applying color fills and Outlines

## UNIT V

Mastering with Text, Text Tool Artistic and paragraph text, Formatting Text, Embedding Objects into text, Wrapping Text around Object, Linking Text to Objects - Applying Effects, Power of Blends Distortion, Contour Effects, Envelopes, Lens effects, Transparency, Creating Depth Effects, Power Clips

### Text Book

1. Bittu Kumar, “Desktop Publishing”, V&S Publishers, New Delhi, 2015

### Books for References

1. Satish Jain, Geetha M, “CorelDraw Training Guide”, BPB Publications, New Delhi 2018.
2. Satish Jain, Geetha M, “Photoshop CS6”, BPB Publications, New Delhi, 2014.
3. Bittu Kumar, “Adobe Photoshop”, V&S Publishers, New Delhi, 2013

### Mapping of Course Outcomes with Bloom’s Taxonomy

|     | K1 | K2 | K3 | K4 | K5 | K6 |
|-----|----|----|----|----|----|----|
| CO1 | 1  |    |    |    |    |    |
| CO2 |    | 2  |    |    |    |    |
| CO3 |    |    |    | 4  |    |    |
| CO4 |    |    | 3  |    |    |    |
| CO5 |    |    |    |    |    | 6  |

Mean: 3.2

This course facilitates the students to get adequate knowledge on environmental problems and develops an attitude towards betterment environment.

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

- i. Interpret the importance of environmental studies and methods of conservation of natural resources.
- ii. Describe the structure and function of an ecosystem and explain the values and Conservation of bio-diversity.
- iii. Predict the sources, environmental effects and control measures of various types of pollutions.
- iv. Examine the appropriate methods for waste management.
- v. Analyse social issues and legal provision and describe the necessities for Environmental Act.

## **UNIT I**

Multidisciplinary nature of environmental studies: Definition, scope and importance & Need for public awareness, Natural Resources: Renewable and non-renewable resources - Natural resources and associated problems - Forest resources: Use and over-exploitation, deforestation, case studies - Timber extraction, mining, dams and their effects on forest and tribal people - water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems - Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies - Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies - Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies - 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: 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 Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries), Biodiversity and its conservation - Introduction – Definition: genetic, species and ecosystem diversity, Bio-geographical 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: Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, 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 - 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: Population growth, variation among nations, Population explosion – Family Welfare Programme, visit to a local area to document environmental assets river/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.

### Text Book (e-Resource)

1. <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>

### Books for Reference

1. Sankaran, S, Environmental Economics, Margham publication, Chennai, 1998.
2. Francis Cherunilam “Business environment” Himalaya publishing, New Delhi , 2004.
3. Gupta, S.P. “Environmental Issues for the 21<sup>st</sup> century, Mittal Publications, New Delhi, 1<sup>st</sup> Edition, 2003
4. Subramanian N.S and Sambamoorthy A.V “Ecology”, Narosa Publishing House, New Delhi, 2000.

### Mapping of Course Outcomes with Bloom’s Taxonomy

|     | K1 | K2 | K3 | K4 | K5 | K6 |
|-----|----|----|----|----|----|----|
| CO1 |    | 2  |    |    |    |    |
| CO2 |    | 2  |    |    |    |    |
| CO3 |    |    |    | 4  |    |    |
| CO4 |    |    |    | 4  |    |    |
| CO5 |    |    |    | 4  |    |    |

Mean : 3.6

The objective of this course is to make the students understand the different types of Mass Media and its application in the contemporary business world.

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

- i. Understand the impact of social media on society.
- ii. Realize the components of Mass Media and its application in business.
- iii. Select the best media for advertising.
- iv. Identify the role of body language in communication.
- v. Gain knowledge on Media Regulatory Bodies.

### **UNIT I**

Mass Media - Origin and growth – Roles, Objectives and Functions of Mass Media–Types of Media – Origin and Development of Print media and Electronic Media - social media and its impacts on society –Media as a fourth Pillar of democracy - Media audience.

### **UNIT II**

Types of Mass media - Print media – Origin and Development of Newspaper and Magazine in India –Electronic media –Origin and Development of Radio, Television and Cinema – Recent developments in media – Impact of information Technology on media – Social Networking - Traditional Media – Advantages and disadvantages.

### **UNIT III**

Advertising – Origin of Advertising - Types of Advertising - Selection of best media for advertising- Ethics in advertising - Current issues in advertising- Product placement- Representation of women in advertisement- Children in advertisement - Types of Products – Target Audience – Branding - Brand Image – Sales Promotion.

## UNIT IV

Communication: Concept, Importance of Communication – Need of Communication –Elements of Communication - Types of Communication: Intrapersonal communication, Interpersonal communication, Group communication and Mass communication – Verbal and Nonverbal Communication – Body Language and its role in Communication.

## UNIT V

Media Regulatory Bodies: Telecom Regulatory Authority of India (TRAI)- Press Council of India- Central Board for Film Certification (CBFC)- Advertisement Standard Council of India (ASCI)- News Broadcasting Standards Authority of India.

### Text Book

1. Seema Hasan, Mass Communication: Principles and Concepts, CBS Publishers & Distributors Pvt. Ltd, New Delhi, 2018.

### Books for Reference

1. Keval J. Kumar, “Mass Communication in India”, Jaico Publishing House, Mumbai, 2010.
2. Stanley J. Baran, “Introduction to Mass Communication: Media Literacy and Culture”, McGraw-Hill, New Delhi, 2014.
3. Shymali Bhattacharjee, “Media and Mass Communication: An Introduction”, Kanishka Publishers, New Delhi, 2015.
4. Barun Roy, “Enter the World of Mass Media”, Pustak Mahal, New Delhi, 2009.

### Mapping of Course Outcomes with Bloom’s Taxonomy

|     | K1 | K2 | K3 | K4 | K5 | K6 |
|-----|----|----|----|----|----|----|
| CO1 |    | 2  |    |    |    |    |
| CO2 |    |    | 3  |    |    |    |
| CO3 |    |    |    |    | 5  |    |
| CO4 |    |    |    | 4  |    |    |
| CO5 |    |    |    | 4  |    |    |

**Mean: 3.6**