

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

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
1	Part-I	CMC 1251	TAS/ HIS/ FRS/ Azhuvalaga Nadaimuraigal	3	2	30
	Part-II	ENS XXXX	ENGLISH	3	2	30
	Major	CMC 1553	Financial Accounting- I	5	5	75
	Major	CMC 1455	Business Communication	4	4	60
	Major	CMC 1457	Principles of Marketing	4	4	60
	Supportive	CMC 1459	Business Economics	5	4	60
	NME	CMC 1261	Practical Banking	3	2	30
	LS	CMC 1263	Financial Markets	3	2	30
TOTAL				30	25	375
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
2	Part-I	CMC 1252	TAS/ HIS/ FRS/ Seyalar Panimurai	3	2	30
	Part-II	ENS XXXX	ENGLISH	3	2	30
	Major	CMC 1554	Financial Accounting – II	5	5	75
	Major	CMC 1456	Banking Theory, Law & Practice	4	4	60
	Major	CMC 1458	Auditing	4	4	60
	Supportive	CMC 1460	Business Environment	5	4	60
	Supportive	CMC 1440/BCA	Accounting for Managers	5	4	60
	NME	CMC 1262	Logistics Management	3	2	30
	LS	CMC 1264	E-tailing	3	2	30
	Part V	XXX 0000	NSS/SLP/PED	---	1	30
TOTAL				35	29 + 1	435 / 465
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
3	Part-I	CMC 2251	TAS/ HIS/ FRS/ Vaniga Melanmai	3	2	30
	Part-II	ENS XXXX	ENGLISH	3	2	30
	Major	CMC 2553	Corporate Accounting	5	5	75
	Major	CMC 2655	Business Law	6	6	90

	Major	CMC 2457	Visual Basic (T + L)	4	4	60
	Major	CMC 2459	Business Information Systems (T + L)	4	4	60
	Supportive	CMC 2461/ MAS XXXX	Information Technology / Business Statistics	5	4	60
TOTAL				30	27	405

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
4	Part-I	CMC 2252	TAS/ HIS/ FRS/ Melanmai Thathuvangal	3	2	30
	Part-II	ENS XXXX	ENGLISH	3	2	30
	Major	CMC 2554	Management Accounting and Financial Control	5	5	75
	Major	CMC 2656	Corporate Law	6	6	90
	Major	CMC 2458	Programming in C++ (T + L)	4	4	60
	Major	CMC 2460	Multimedia (T + L)	4	4	60
	Supportive	CMC 2462/ MAS XXX	e-Commerce / Business Mathematics	5	4	60
	Part V	XXX 0000	NSS/SLP/PED	---	1	30
TOTAL				30	27 + 1	405 / 435

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
5	Major	CMC 3651	Cost Accounting – I	6	6	90
	Major	CMC 3653	Income Tax Law and Practice - I	6	6	90
	Major	CMC 3555	RDBMS	5	5	75
	Major	CMC 3657	Software Engineering	6	6	90
	HVD	HVS XXXX	Human Value Development	4	2	30
	LS	CMC 3259	Event Management	3	2	30
TOTAL				30	27	405

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
6	Major	CMC 3652	Cost Accounting – II	6	6	90
	Major	CMC 3654	Income Tax Law and Practice – II	6	6	90
	Major	CMC 3556	Introduction to ERP	5	5	75
	Major	CMC 3658	. Net Programming (T + L)	6	6	90
	EVS	CMC 3200	Environmental Studies	4	2	30

	LS	CMC 3260	Export Promotion	3	2	30
TOTAL				30	27	405

SUPPORTIVE COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1.	CMC 1459	Business Economics	5	4
2.	CMC 1460	Business Environment	5	4
3.	CMC 1440/BCA	Accounting for Managers	5	4
4.	CMC 2461/ MAS XXX	Information Technology / Business Statistics	5	4
5.	CMC 2462/ MAS XXX	e-Commerce / Business Mathematics	5	4

NON-MAJOR ELECTIVE COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	CMC 1261	Practical Banking	3	2
2	CMC 1262	Logistics Management	3	2

LIFE-SKILL COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	CMC 1263	Financial Markets	3	2
2	CMC 1264	E-tailing	3	2
3	CMC 3259	Event Management	3	2
4	CMC 3260	Export Promotion	3	2

PROGRAMME SPECIFIC OUTCOMES (PSOs) FOR B.COM (CA)

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. Apply ICT in business reporting.
10. Handle business transactions independently in an automated environment.

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
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PSO 1	X	X		X	X		X	X		X
PSO 2	X	X			X	X	X		X	X
PSO 3	X	X	X	X		X	X	X		
PSO 4	X			X	X			X		
PSO 5	X	X	X	X	X	X	X			
PSO 6	X	X		X	X		X	X	X	
PSO 7	X	X		X	X	X				
PSO 8	X	X	X	X	X	X	X		X	X
PSO 9	X		X	X	X	X	X	X	X	X
PSO 10	X	X	X	X	X		X	X	X	

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

Courses	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
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	1	2	3	4	5	6	7	8	9	10
CMC 1251	X	X	X		X			X	X	X
CMC 1553	X	X		X	X	X		X		
CMC 1455	X	X	X		X			X		X
CMC 1457	X	X	X		X	X		X		X
CMC 1459	X	X	X	X		X				
CMC 1261	X	X	X			X			X	X
CMC 1263	X	X	X			X				X
CMC 1252	X	X	X	X	X		X	X		
CMC 1554	X	X		X	X	X		X		
CMC 1456	X	X				X		X		X
CMC 1458	X	X		X	X	X		X		X
CMC 1440/ BCA	X	X	X		X	X		X		
CMC 1460	X	X	X			X				X
CMC 1262	X	X	X							X
CMC 1264	X	X	X		X			X		X
CMC 2251	X	X	X		X			X		
CMC 2553	X	X		X	X	X		X		
CMC 2655	X		X	X		X				
CMC 2457	X	X	X		X		X		X	X
CMC 2459	X		X		X		X		X	X
CMC 2461	X		X		X	X		X	X	X

CMC 2252	X	X	X		X					
CMC 2554	X	X	X	X	X	X		X		
CMC 2656	X		X	X		X				
CMC 2458	X	X	X		X		X		X	
CMC 2560		X	X		X		X		X	X
CMC 2462	X	X	X		X	X	X	X		X
CMC 3651	X	X		X	X	X		X		
CMC 3653	X	X	X	X		X		X	X	
CMC 3555	X	X	X					X	X	X
CMC 3657	X	X	X		X		X		X	X
CMC 3259	X	X	X		X				X	X
CMC 3652	X	X		X	X	X		X		
CMC 3654	X	X	X	X		X		X	X	
CMC 3556	X	X	X		X	X		X		X
CMC 3658	X	X	X		X		X	X		X
CMC 3200	X	X	X			X				
CMC 3260	X	X	X		X	X				X

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

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

அலகு 1

அலுவலகம்: பொருள் - இலக்கணம்இ அலுவலக செயல்பாடுகள் -அமைப்பு முறைகள் -வரிசை அமைப்பு முறைஇ செயல்பாட்டு அமைப்பு முறைஇ வரிசை மற்றும் செயல்பாட்டு அமைப்பு முறைஇ குழு அமைப்பு முறை — அலுவலக அமைப்பு கொள்கைகள் - கட்டுப்பாட்டின் வீச்சுஇ கட்டுப்பாட்டின் ஒற்றுமைஇ செயல்பாட்டு ஒற்றுமை.

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

அலகு 2

அலுவலக உபகரணங்கள் அல்லது இயந்திரங்கள் - பயன்பாடுகள்- தேர்ந்தெடுக்கும் போது கவனிக்க வேண்டிய காரணிகள்- வகைகள்- தட்டச்சு பொறிஇ வாய்மொழி பதியும் கருவீஇ பிரதியெடுக்கும் இயந்திரம்இ படம்பிரதியெடுக்கும் இயந்திரம்இ தொலைநகல் இயந்திரம்

நுண்படச்சுருள்இ துண்டுகளாக்கும் இயந்திரம்இ அஞ்சல் துறையில் பயன்படுத்தும் இயந்திரங்கள் மற்றும் கணினி.

அலகு 3

அலுவலக கடிதப் போக்குவரத்து: பொருள்- வகைகள்: குறிப்பாணை- வணிக கடிதங்கள்- கூட்டத்திற்கான அறிவிப்பு- கூட்டத்திற்கான அறிக்கை- அறிக்கைகள் மற்றும் சுற்றிக்கை. அஞ்சல் முறை: வகைகள்- உள்வரும் அஞ்சல் தகவல் தொடர்பு- வெளிச் செல்லும் அஞ்சல் தொடர்பு- உள்வரும் மற்றும் வெளிச் செல்லும் தகவல் தொடர்பை கையாளும் முறைகள்.

அலகு 4

அலுவலக ஆவணங்கள்: பொருள்- வகைகள்- நிர்வாக ஆவணங்கள்இ விற்பனை ஆவணங்கள்இ கையிருப்பு மற்றும் கொள்முதல் ஆவணங்கள்- பயன்பாடுகள்- ஆவணங்கள் தயாரித்தல்.கோப்பிலிடுதல்: இலக்கணம்இ நோக்கம்- கோப்பிடும் முறைகள்- பழைய கோப்பிட்டு முறைகள், நவீன கோப்பீட்டு முறைகள். கோப்பிடும் வகைகள்- அகரவரிசைஇ காலவரிசைஇ எண்முறைஇ புவியியல்இ பொருள்இ எண்ணெழுத்து வகை- கோப்பிடுதலின் அமைப்புகள்- கோப்பிடுதலுக்கு உதவும் உபகரணங்கள்.

அலகு 5

அலுவலக கூட்டங்கள் - பொருள் - இலக்கணம்- நோக்கம்- வகைகள் - சட்டமுறை கூட்டமஇ ஆண்டுப் பொது கூட்டங்கள்இ மேலாண்மைக் கூட்டங்கள்இ குழுக் கூட்டங்கள் மற்றும் செயற்குழு கூட்டங்கள்- கூட்டங்கள் நடத்தும் செயல்முறைகள்- நிகழ்ச்சி நிரல்.

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

பாடநூல்

சந்தரம்எஸ்.எம்இ அலுவலக முறைகள்இ ஸ்ரீ மீனாட்சி பதிப்பகம்இகாரைக்குடி 2014.

பரிந்துரைக்கப்படும் நூல்கள்

1. முனைவர் கே.அன்பழகன் மற்றும் முனைவர் எஸ். இராமன்இ அலுவலக முறைகள்இ மெரிட் இந்தியா பப்ளிகேஷன்இ மதுரைஇ 2015.
2. இராமலிங்கம்எஸ். பி. மற்றும் முனைவர் டி. மனோகரன்இசெயலர் பணிமுறைஇ மெரிட் இந்தியா பப்ளிகேஷன்இ மதுரைஇ2014.
3. பாவை ஆசிரியர் குழுஇ வணிக மடலியலும் அலுவலக மேலாண்மையும், பாவை பதிப்பகம்இ சென்னைஇ 2015.

Bloom's Taxonomy	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
	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

CMC 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

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

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

MEAN : 3.6

CMC 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.

Bloom's Taxonomy	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				

K2: Understanding		2			
K3: Applying					3
K4: Analyzing				4	
K5: Evaluating			5		
K6: Creating					

MEAN : 3

CMC 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.

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

MEAN : 3

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.

Bloom's Taxonomy	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
	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

CMC 1261 (NME)

PRACTICAL BANKING

3Hrs /2Cr

Course Objective

The course aims to train the students by teaching the relevant banking theories and practices and deals with the various functions of modern banking systems in India with recent trends.

Course Outcomes

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

- i. Recite the relationship between the banker and the customer
- ii. Paraphrase the banking system in India
- iii. Relate the legal provisions related to Pass Book, Bank Loans and Advances
- iv. Handle Cheque in a proper manner with crossing and endorsement
- v. Evaluate the various E-banking Services

UNIT I

Banker and Customer: Introduction and definition of banking - General and special relationship between banker and customer - Special types of customers

UNIT II

Banking system in India: Commercial Banking - Classification of Banks – Credit Creation - Functions and role of Commercial banks - Cooperative banks - Regional Rural Banks – NABARD - EXIM bank - RBI: Functions and credit control measures

UNIT III

Pass book: Legal significance, favourable and unfavourable entries and their effects. Investment Policies: Principles of sound lending, Bank loans and advances policy,

UNIT IV

Cheques: Types - difference between cheque and bill of exchange – Difference between cheque and Draft - Crossing: Types of crossing, Endorsement – Meaning and Types (Major types only).

UNIT V

Value Added Banking Services: Modern Banking: Automated Teller Machines - Credit cards - debit cards – E-Payment process - advantages and problems in using Modern Banking - E-banking services: Internet banking - Mobile banking - SMS banking – ECS – RTGS – NEFT – Pay tm - Selfi account.

Text Book:

Gordon K. and Natrarajan E. 'Banking theory, Law and practice', Himalaya Publishing House, New Delhi, 2019.

Reference Books:

1. Davar, Banking Law and Practice, S.Chand & Sons, New Delhi, 2003.
2. Varshney P. N, Banking Law and Practice, S.Chand & Sons, New Delhi, 2018.
3. Sundharam K.P.M, Varshney P.N, Banking Theory, Law and Practice, S.Chand& Sons, New Delhi, 2017.

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

MEAN : 2.8

Course Objective

The course aims at making the students to understand about the financial system and diagnose the Indian Money Market Instruments with its recent developments. It also paraphrases the concept of Mutual Funds and its importance for the development of India.

Course Outcomes

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

- i. Explain about the financial markets and instruments
- ii. Describe money market and capital market
- iii. Relate the procedure for listing of companies in the Stock exchanges
- iv. Differentiate the alternative investment avenue i.e., The Mutual funds
- v. Predict the Functions and Powers of SEBI

UNIT I

Financial systems: Functions of Financial system- Financial Concepts-Financial markets – Classification Financial Instruments – Development of Financial System in India-Financial Systems and Economic Development.

UNIT II

Money Market: Definition- Features - Objectives- Importance-Composition of money market- Money market Vs Capital Market-Bill Market Scheme-Treasury Bill Market –Types of Treasury Bills - Indian Money Market and Recent Developments.

UNIT III

Primary and Secondary Markets: Primary Market - Meaning – Features - Types of Issues – Functions - Parties - Recent Trends. Secondary market: Feature – Intermediaries – Advantages - disadvantages. Listing: Listing of Shares, Advantages of Listing, delisting.

UNIT IV

Mutual Fund: Meaning- scope-Types-Importance-Advantages –disadvantages- Investors rights- General guidelines-Selection of a fund-Commercial Bank and Mutual Funds-Mutual fund in India

UNIT V

Security Exchange Board of India (SEBI): Objectives – Functions -Powers -SEBI and the Central Govt. – SEBI guidelines to Primary Market and Secondary market – BSE & NSE: Objectives – Features – Recent trends in Financial Markets.

Text Book:

Gordon and Natarajan, Financial Markets and securities, Himalaya Publishing House, Fifth Revised Edition, New Delhi, 2018.

Reference Books:

1. Punithavathy Pandian, Financial Services and Markets, Vikas Publishing House Pvt Ltd, New Delhi, 2010.
2. Khan M.Y, Financial services, Tata Mc Graw Hill Publishing Company Limited, New Delhi, 2017.
3. Gurusamy S, Financial Services, Tata Mc Graw Hill Publishing Company Limited, New Delhi, 2016.

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

K6: Creating					
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MEAN : 2.8

CMC1252

செயலர் பணிமுறை

3

Hrs / 2 Cr

நோக்கம்

செயலர் பணிமுறை படிப்பதன் மூலம் மாணவர்கள் நிறுமச்செயலரின் இலக்கணம்இ பணிகள் மற்றும் புதிய நிறுமம் தோற்றுவித்தல்இ பதிவு செய்தல்இ நிறுமச் சட்டம்இ நிறும மேலாண்மை மற்றும் நிர்வாகத்தைப் பற்றி அறிந்து கொள்ள முடியும்.

வெளிப்பாடுகள்

- நிறுமத்தின் தன்மைகள் மற்றும் வகைகளைப் பற்றி அறிந்து கொள்தல்.
- நிறுமத்தை அமைப்பதற்கான முறைகள் மற்றும் நிறுமச் செயலரின் கடமைகளையும்இ பொறுப்புகளையும் தெரிந்து கொள்தல்.
- நிறுமக்கூட்டங்களை நடத்தும் முறை மற்றும் தீர்மானங்களை நிறைவேற்றும் முறைபற்றி அறிந்து கொள்தல்.
- இயக்குநர்களின் நியமனம்இ அதிகாரங்கள்இ பணிகள் மற்றும் பதவி நீக்கம் பற்றி அறிந்து கொள்தல்.
- நிறுமக் கலைப்பு முறைகள் மற்றும் கலைப்பாளர்களின் அதிகாரங்களைப் பற்றி தெரிந்து கொள்தல்.

அலகு 1

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

அலகு 2

நிறுமத்தை தோற்றுவித்தலும் நிறுமச்செயலரும்: நிறுமத்தை அமைப்பதற்கான முறைகள் - தோற்றுவித்தல் - பதிவு செய்தல் - 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 - நிகழ்ச்சி நிரல் -குறைவெண் - 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 - பதவி நீக்கம் - நிர்வாக இயக்குநர் உரிமைகள்- அதிகாரங்கள் மற்றும் கடமைகள் - தணிக்கையாளர் - கணக்காளர் - சட்ட ஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - இயக்குநர் மற்றும் தணிக்கையாளர் நியமனத்தில் செயலரின் கடமைகள்.

அலகு 5

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

பாடநூல்

சரவணவேல் பி. கம்பெனிச்சட்டமும் செயலர் பணியும்இ தமிழ்நாட்டுப் பாடநூல் நிறுவனம்இ2016.

பரிந்துரைக்கப்படும் நூல்கள்

1. முத்தையன்இ ராம்இ செயலர் பணிமுறைகள், தமிழ் நாட்டுப் பாடநூல் நிறுவனம்இ சென்னைஇ 2016.
2. ஊாயனெசயவசநஇ மு.சுஇ ஊழலியலெ ஞநஉசநவயசயைட ீசயஉவஉந அயரெயட ர்யசனஉழளநஒஇ டுநஒஒ நேஒளை ீடிடளைளாநசஇ நேற னுநடாஇ 2019.
3. இராமலிங்கம் எல். பி. மற்றும் முனைவர். மனோகரன் டீஇ செயலர் பணிமுறைஇ மெரிட் இந்தியா பப்ளிகேஷன்இ மதுரைஇ 2014.

Bloom's Taxonomy	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
	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

CMC 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. Iyengar S.P, Advanced Accounting Volume I, S.Chand & Sons, New Delhi, 2017.

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

MEAN : 4

CMC 1456

BANKING THEORY LAW AND PRACTICE

4 Hrs / 4

Cr

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.

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

K5: Evaluating					5
K6: Creating					

MEAN : 3

CMC 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. Dinkar Pagare, 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.

Bloom's Taxonomy	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
	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

CMC 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.

Bloom’s Taxonomy	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
	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

Course Objective

The objective of this course is to enhance skills on analyzing of financial statements and in decision making and to equip the students with the working knowledge of accounting practices.

Course Outcomes

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

- i.** Describe fund flow and cash flow in Business.
- ii.** Analyse and interpret accounting statements.
- iii.** Paraphrase the causes and consequences of over and under capitalization.
- iv.** Criticize on various investment proposals
- v.** Appraise the working capital requirement.

UNIT I

Introduction to Management accounting - Difference between management accounting and financial accounting. Fund flow statement – Schedule of Changes in Working Capital – Cash flow statement – Difference between Fund Flow Statement and Cash Flow statement.

UNIT II

Analysis and interpretation of accounting statements: Trend analysis, Common size statements, and Comparative statements, accounting ratios: Important accounting ratios – Trading on equity Capital gearing - Preparation of trading profit and loss account and balance sheet.

UNIT III

Capitalization: Over Capitalization - Causes of over capitalization – Under capitalization – Causes of under Capitalization – consequences of over and under capitalization.

UNIT IV

Concept of Capital Budgeting – Importance – Kinds of Capital investment proposals – Capital Budgeting Appraisal Methods – Capital Rationing.

UNIT V

Working Capital Management – meaning of working capital – Types of Working Capital – Factors Determining Working Capital.

Text Book:

Ramachandran & Srinivasan, Management Accounting, Sriram Publications, Trichy, 2004

Reference Books:

1. Khan M & Jain Y, Cost and Management accounting, Tata McGraw Hill India Ltd., New Delhi, 2002.
2. Goyal, Manmohan, Management Accounting, Sahitya Bhawan, Agra, 2003.
3. Pandey, I.M, Management Accounting, Vikas Publishing House, Chennai, 2004

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

MEAN : 3.6

CMC 1262 (NME)

LOGISTICS MANAGEMENT

3Hrs/ 2Cr

Course Objective

To gain an understanding on Logistics Principles and provide an opportunity for the discussion of Key Contemporary Issues and Problems in Logistics Management.

Course Outcomes

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

- i.** Explain the various Principles of Logistics Management
- ii.** Predict the logistics activities involved in customer service
- iii.** Analyse the objectives of integrated logistics and its barriers
- iv.** Relate the role of information technology on logistics management
- v.** Infer the appropriate forecasting techniques

UNIT I

Logistics Management: Introduction- Objectives- Concept – Types of Logistics - Evolution of Logistics Management - Role of Logistics in an Economy- Difference between Logistics and Supply Chain Management- Logistics and Competitive Advantage- Logistics Mix- Logistics in Organized Retail in India – Problems Faced.

UNIT II

Logistics Activities: Functions- Objectives- Solution. Customer Service : Warehousing - Material Storage- Material Handling- Order Processing- Information Handling - Procurement Transportation - Packaging. Third party and Fourth Party Logistics : Reverse Logistics - Global Logistics.

UNIT III

Integrated Logistics: Introduction- Objectives- Concept - Inventory Flow- Information Flow- Operational Objectives of Integrated Logistics- Barriers to Integration- Organisation Structure- Measurement System.

UNIT IV

Inventory Ownership: Meaning – Role of Information Technology- Knowledge Transfer Capability- Logistical Performance Cycle- Logistics Performance Cycle- Manufacturing Support Performance Cycle- Procurement Performance Cycle

UNIT V

Demand Forecasting: Introduction- Objectives- Concept - Impact of Forecasts on Logistics Management- Forecasting Process- Forecasting Techniques- Selecting the Appropriate Forecasting Technique- Logistics Information Systems

Text Book

Natarajan L, Logistics and Supply chain Management, Margham Publications, Chennai.2016

References Books

1. Bowersox Logistical Management, Mc-Graw Hill, Chennai 2017
2. Reguram G, Rangaraj N, Logistics and Supply Chain Management: Cases and Concepts, Macmillan India Ltd., New Delhi, 2017
3. Coyle, Bradi & Longby, The Management of Business Logistics, Third Edition, West Publishing Company, USA, 2016

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

MEAN : 3.2

CMC 1264 (LS)
3Hrs/2Cr

E-TAILING

Course Objective

The object of the course is to provide an in-depth understanding on Retailing and E-tailing. This course aims to make aware of security issues in E-Tailing and provide a full fledged exposure to the learners on online trading

Course Outcomes

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

- i.** Explain about retailing and electronic retailing
- ii.** Solve their Problems relevant security issues in e-shopping
- iii.** Infer the relevant procedures involved in e-tailing.
- iv.** Relate the benefits of e-tailing over retailing
- v.** Generalize the trending e-tailers in the virtual market

UNIT I

Retailing: Meaning – characteristics - E-Tailing: Meaning – Origin and Evolution – Characteristics of E-tailing – Retailing vs E-tailing - Opportunities and Challenges of E-tailing – E-Tailing in India.

UNIT II

Essentials of E-tailing: Process of e-tailing – Security issues in e-tailing – Steps to overcome the security issues.

UNIT III

E-tailing procedure: Step by step procedure - e-tailing strategies - Shortcomings of e-tailing – factors contributing to success in e-tailing.

UNIT IV

Successful e-tailers: Customer relationship building, Market expansion and Product Planning – Infrastructure of E-tailing companies – Top 10 e-tailers in India.

UNIT V

Brand image in e-tailing: Product and brand comparison – Customer service – Future of e-tailing.

Text Book:

Mickey Kosloski, [Sharon R. Davis](#). Retailing and E-tailing, Goodheart – Willcox publications, First Edition, Text Edition, 2014

Reference Books:

1. Bernadette Tiernan, E-tailing, Dearborn Company, Chicago, 2000
2. Samant Yuvraj. The Rise of E-Tailing in India, LAP Lambert Academic Publishing, 2013
3. [Ramesh Mittal](#) , [Ruchi Nayyar](#) , [S. L. Gupta](#). Retailing and E- Tailing Paperback – 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	3	
K4: Analyzing		4			
K5: Evaluating					
K6: Creating					6

MEAN : 3.6

CMC2251

வணிக மேலாண்மை

3 Hrs / 2 Cr

நோக்கம்

வணிகத்தில் உள்ள பல்வேறு பிரிவுகளை பற்றி விளக்குவதே இப்பாடத்தின் நோக்கமாகும்

வணிக மேலாண்மையை பற்றி படிப்பதன் மூலம் மாணவர்கள் பின்வருவனவற்றை பற்றி தெரிந்துக்கொள்கின்றனர்

- i. வணிகத்தை பற்றியும் , வணிகத்தின் நோக்கங்கள் , குணாதிசியங்கள் மற்றும் அதன் பரிணாம வளர்ச்சி பற்றி அறிந்து கொள்ளுதல்
- ii. வணிக அமைப்பின் பல்வேறு வடிவங்களான கூட்டு பங்கு நிருமங்கள் மற்றும் பன்னாட்டு நிருமங்கள் பற்றி தெரிந்து கொள்ளுதல்
- iii. உற்பத்தி மேலாண்மை பற்றியும் அதில் உள்ள உற்பத்தி சார் செயல்முறைகளையும் அறிந்து கொள்ளுதல்
- iv. நிதி மேலாண்மைபற்றியும் மேலும் ஒரு வணிகத்தில் நிதி திரட்டும் முறைகளையும் அறிந்து கொள்ளுதல்

- v. 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 - கூட்டுப்பங்குநிறுமம் - வரைவிலக்கணம் - சிறப்பியல்புகள் - தோற்றுவிப்புநிலைகள் - மேலாண்மை - பொதுத்துறைஅமைப்புகள் - தன்மைகள் - பன்னாட்டுநிறுமங்கள் - 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. ராதா ஏஇமேலாண்மைத் தத்துவங்கள்இபிரசன்னா பப்ளிசர்ஸ்இ திருவல்லிக்கேணிஇ சென்னை - 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: Remembering	K2: Understanding	K3: Applying	K4: Analyzing	K5: Evaluating	K6: Creating
CO1		2				

CO2			3			
CO3	1					
CO4					5	
CO5				4		

Mean: 3

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– Issue of shares – Types of shares, 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. SP 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

Bloom’s Taxonomy	K1: Remembering	K2: Understanding	K3: Applying	K4: Analyzing	K5: Evaluating	K6: Creating
CO1			3			
CO2			3			
CO3				4		
CO4			3			
CO5					5	

Mean: 3.6

CMC2655

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, Free consent- 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. N D Kapoor, 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.

Bloom’s Taxonomy	K1: Remembering	K2: Understanding	K3: Applying	K4: Analyzing	K5: Evaluating	K6: Creating
CO1		2				
CO2				4		
CO3				4		
CO4			3			
CO5				4		

Mean: 3.4

CMC2457

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. This course will enhance students to explore Apps relating to marketing, gaming and others.

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

Book for Reference

1. Steven Holzner, Visual Basic .NET Black Book, Willey India Pvt., Ltd., New Delhi, 2010
2. Liew Voon Kiong, 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: Remembering	K2: Understanding	K3: Applying	K4: Analyzing	K5: Evaluating	K6: Creating
CO1		2				
CO2			3			
CO3					5	
CO4						6
CO5						6

Mean: 4.4

CMC 2459 BUSINESS INFORMATION SYSTEMS (T + L) (4 Hrs / 4 Cr)

Course Objective

The objective of the course is to make students understand the principles of information technology used in Business and the software required for BIS and appraise the features of Word Processing, Spread sheet and Presentation software. This course will help the students to define business models, to contrast and compare how internet and other information technologies support business processes.

Course Outcomes

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

- i. Summarize the importance of information technology in business
- ii. Classify the computer hardware and software components
- iii. Establish information system in an office
- iv. Apply the data manipulation tools and to handle risks in automated environment
- v. Understand roles of information technology in business.

UNIT I

Data and Information – Collection of Data – Types of Data -Numbers, Text, Image, Audio, Video - Data Storage – Primary and Secondary Central Processing Unit - Computer Networks – Output Devices. World Wide Web –HTTP – HTTPS – Email - Social uses of World wide Web

(10 Hours)

UNIT II

Computer Software – types of software operating system – Programming Languages – Data Classification -Data Organization - organizing a database - Structure of a database – DBMS – Tables – Records and Fields. Processing of Numerical Data – Textual - Multimedia Data with examples - Internet Applications **(10 Hours)**

UNIT III

Systems Investigation - General aspects – Planning the Systems Investigation – User’s Information Requirements – Usage and Flow of Data – Current Activities – User Department Staffing – Current System Costs – Entity sets – Fact Finding Methods, Systems Design - Design Philosophy – Code Number Systems – Output Subsystem – Logical File Subsystem – Input Subsystem – System Architecture – Security and Audit – Computer Job Scheduling – Costs and Savings of New System – System Documentation

(15 Hours)

UNIT IV

System Implementation - D.P. Staff – System Testing – Database Creation – Changeover Procedure – System presentation – System Appraisal and Maintenance – Data Processing Resources, Information System Security and Control – Threat of Project Failure – Threat of Accidents and Malfunctions – Threat of Computer Crime – Factors that Increase the Risks - Methods for Minimizing Risks **(15 Hours)**

UNIT V

Need for Computers in Business - Management structure and design of an information systems - System life cycle - Electronic Commerce – B-to-C, B-to-B and C-to-C – Architecture - Payment schemes - Electronic Clearing system - Payment in E-commerce – EDI

(10 Hours)

Text Book

1. Business Information Systems, Paul Beynon Davies, Macmillan Publications, 3rd Edition, 2019
2. Management Information System an Insight, Hitesh Gupta, International Book House Pvt Ltd., 2011.

Books for Reference

1. Rahul De, MIS: Managing Information Systems in Business, Government and Society 2018
2. Suman Mann, Seema Shokeen, Pooja Singh, Information Systems Management, 2020
3. Sybox, MS Office 2000 - Complete, Bpb Publications
4. Sudalaimuthu & Hariharan, "Information Technology for Managers", HPH 2011
5. D.Monley & CS Parker, Cengage/Thomson, "Understanding Computers Today & Tomorrow" 2014.

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

Mean: 4.4

CMC 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. That creates a exposure for students about trends in IT and equip themselves about the operations in the 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: Remembering	K2: Understanding	K3: Applying	K4: Analyzing	K5: Evaluating	K6: Creating
CO1		2				
CO2			3			
CO3			3			
CO4						6
CO5					5	

Mean: 3.8

CMC 2252

மேலாண்மைத் தத்துவங்கள்

3 Hrs / 2 Cr

நோக்கம்

மேலாண்மைத் தத்துவங்களை படிப்பதன் மூலம் மாணவர்கள் மேலாண்மையின் பொருள்இ மேலாண்மையின் முக்கியத்துவமஇ பணிகள்இ கோட்பாடுகளஇ நிலைகள் மற்றும் மேலாண்மையின் இயல்பையும் சிறப்புத் தன்மைகளையும் அறிந்து கொள்ள முடியும்.

மேலாண்மைத் தத்துவங்களை படிப்பதன் மூலம் மாணவர்கள் கீழ்க்கண்டவற்றை தெரிந்து கொள்கின்றனர்.

- i. மேலாண்மை பற்றியும் அதன் தன்மைகள் முக்கியத்துவம் பற்றியும் கற்றுக் கொள்கின்றனர். மேலும் மேலாண்மையில் உள்ள பணிகள் கோட்பாடுகள் பற்றியும் அறிந்து கொள்கின்றனர்.
- ii. திட்டமிடுதல் பற்றியும் அவற்றில் உள்ள வகைகளை பற்றியும் மேலும் அதன் நன்மை தீமைகளை பற்றியும் கற்றுக் கொள்கின்றனர். மேலும் திட்டமிடுதலின் முக்கிய கூறுகள் பற்றியும் அவற்றின் இயல்புகள் பற்றியும் அறிந்து கொள்கின்றனர்.
- iii. ஒழுங்கமைத்தல் பற்றியும் அதன் இயல்புகள் கோட்பாடுகள் நன்மைகள் மற்றும் அதில் உள்ள நன்மைகள் கோட்பாடுகள் மற்றும் படிநிலைகளை அறிந்து கொள்கின்றனர்.
- iv. இயக்குதல் மற்றும் கட்டுப்படுத்துதல் பற்றியும் மேலும் அதில் உள்ள முக்கிய கூறுகள் தத்துவங்கள் நடைமுறைகள் நன்மைகள் மற்றும் தீமைகளை அறிந்து கொள்கின்றனர்.
- v. செயல் ஊக்குவித்தல் பற்றியும் மேலும் அதன் சிறப்பியல்புகள் பற்றியும் தெரிந்து கொள்கின்றனர். மேலும் தகவல் நடைமுறை பற்றியும் அதன் நன்மைகள் தீமைகளை பற்றியும் தடைகளை அகற்றும் முயற்சிகளையும் அறிந்து கொள்கின்றனர்.

அலகு 1

மேலாண்மை அறிமுகம் - தோற்றம் - மேலாண்மை பொருள் - இலக்கணம் - சிறப்புத் தன்மைகள் - முக்கியத்துவம் - நிலைகள் - பணிகள் - கோட்பாடுகள் - நிர்வாகம் மற்றும் மேலாண்மைக்கான வேறுபாடுகள்

(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/ நடைமுறை ஒழுங்கமைப்பின் வகைகள் - முறையான ஒழுங்கமைப்புக்கும் முறையற்ற ஒழுங்கமைப்புக்கும் உள்ள வேறுபாடுகள் - அதிகார ஒப்படைத்தல் - 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)

அலகு 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. ராதா ஏஇமேலாண்மைத் தத்துவங்கள்இபிரசன்னா பப்ளிசர்ஸ்தி திருவல்லிக்கேணி இ சென்னை - 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: Remembering	K2: Understanding	K3: Applying	K4: Analyzing	K5: Evaluating	K6: Creating
CO1		2				
CO2			3			
CO3	1					
CO4					5	
CO5				4		

Mean: 3

CMC2554 MANAGEMENT ACCOUNTING AND FINANCIAL CONTROL5Hrs/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

Boos 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.

Bloom’s Taxonomy	K1: Remembering	K2: Understanding	K3: Applying	K4: Analyzing	K5: Evaluating	K6: Creating
CO1		2				

CO2				4		
CO3					5	
CO4				4		
CO5						6

Mean: 4.2

CMC 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

- i. Apply the principles of corporate law in a rigorous and principled manner in a company.
- ii. Understand the use of the memorandum of association and article of association in a Company
- iii. Prepare the prospectus of a company as per the legal requirements.
- iv. Identify the appropriate modes of acquisition and terminations of membership in a company.
- v. 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. Solomon Vs Solomon & 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, Alteration, - 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: Remembering	K2: Understanding	K3: Applying	K4: Analyzing	K5: Evaluating	K6: Creating
CO1		2				
CO2				4		
CO3				4		
CO4			3			
CO5				4		

Mean: 3.4

CMC 2458

PROGRAMMING IN C++ (T + L)

4Hrs / 4 Cr

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: Remembering	K2: Understanding	K3: Applying	K4: Analyzing	K5: Evaluating	K6: Creating
CO1	1					
CO2		2				
CO3			3			
CO4				4		
CO5						6

Mean = 3.2

CMC 2460

MULTIMEDIA (T + L)

4 Hrs / 4 Cr

Course Objective

The aim of the course is to explore how Multimedia components are represented handled effectively by various technologies and also to implements the Multimedia concepts through flash, MX and director Shock wave studio. As a result, students will be able to understand how animated videos are created by marketing agencies and others.

Course Outcomes

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

- i. Infer with various technical aspects of multimedia systems and its elements.
- ii. Describe various file formats for audio, video and text media.
- iii. Apply the tools and perform creative editing on Photoshop and flash platforms.
- iv. Create rich forms in flex environment.
- v. Develop databases and HTML in Adobe AIR.

UNIT I

Introduction to multimedia Content and copy rights-resources for multimedia developers - types of products-evaluation computer architecture standards- operative system and software multimedia computers architecture. An element of text- text data files - using text in multimedia applications hypertext – graphics- element o graphics- images and colour graphics files and applications formats-obtaining images for multimedia use- using graphics in multimedia applications

(15 Hours)

UNIT II

Digital audio Characteristics of sound and digital audio systems-MIDI audio file formats using audio in multimedia applications. **(10 Hours)**

UNIT III

Introduction to photoshop- Working with photoshop-processing in image using photoshop techniques. Animation: Introduction- How flash works- flash tool box- creating objects drawing characters for cartooning editing objects-colours and text-symbols and instances, bitmaps. **(15 Hours)**

UNIT IV

In Flex: Setting up the environment-using Design mode and sources mode- adding interactivity-using date binding- layout-creating Rich forms. **(10 Hours)**

UNIT V

Adobe air: Introduction- applications, windows, menus- File system integration using local databases HTML in AIR. **(10 Hours)**

Text Book

1. Bhattacharya Siddhartha and Paramartha Dutta, Multimedia Programming: A Practical Approach, Vikas Publishing, 2016

Books for Reference:

1. Mark S. Drew, Fundamentals of Multimedia, Second Edition, Springer, 2014
2. ITL Education Solution Limited, Computer Graphics and Multimedia, Xpress Learning Publications, 2012
3. VK Jain, Introduction to Multimedia and Its Applications, Khanna Publishers, 2015
4. D Evangeline, Computer Graphics and Multimedia, PHI Learning, 2014

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

Mean: 3.8

CMC 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. P T Joseph, 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

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

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, 6th 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, 10th Edition, 2018

Mapping of Course Outcomes with Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3					5	
CO4				4		
CO5						6

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

	K1	K2	K3	K4	K5	K6
CO1	1					
CO2					5	
CO3						6
CO4		2				
CO5						6

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, 6th 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

Cr

The objective of this course is to train the students to analyze, estimate and design new software quality standards in this paper, basic concepts in software engineering, software processes, various software engineering paradigms, requirements engineering various analysis and design strategies are incorporated, software testing methods and quality maintenance strategies are included.

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

- i. Match strong fundamental knowledge in software engineering and multidisciplinary engineering.
- ii. Explain applicable solutions using software engineering approaches with ethical, social, legal and economic concerns.
- iii. Plan system analysis by creating architectural design and user interface design.
- ii. Design various types of UML diagrams.
- iii. Relate software testing with quality assurance.

UNIT I

Software characteristics –introduction to software engineering - factors influencing quality and productivity- software process- CMM-PSP-TSP-software engineering model cost estimation feasibility analysis- software project management

UNIT II

System engineering- requirement engineering- requirements documentation requirements elicitation- requirement analysis and negotiation- requirement validation requirement management

UNIT III

System analysis- information flow analysis- DSSD- OOA-Use Case Modelling class modelling- Design engineering- creating architectural design- modelling components level design- user interface design- transform and transaction analysis- OOD

UNIT IV

Introduction-UML-Goals-Types of UML diagrams- object class diagram – object diagram use case diagram- sequence diagram-collaboration diagram- activity diagram-state chart diagram- deployment diagram- component diagram.

UNIT V

Testing principles- testing strategies- unit testing- integration testing- white box test black box testing- OOTM- Domain testing- implantation- software maintenance- issues in maintenances- software quality and quality assurance.

Text Book

1. Roger Spressmen, “Software Engineering - A Practitioner’s Approach”, McGraw- Hill, New Delhi, 2014

Books for Reference

1. Ian Summer Ville, “Requirements Engineering”, John Wiley & Sons, Inc., New York, 1998
2. Stephen. R. Schach, “Object Oriented and Classical Software Engineering”, McGraw Hill, New Delhi, 2003
3. Watts S. Humphrey, “A Discipline for Software Engineering”, Pearson Education, New Delhi, 2005
4. Boriz Beizer, “Software Testing Techniques”, Dreamtech Press, New Delhi, 2002.
5. Jason, “UML A Beginners Guide”, Tata McGraw-Hill, New Delhi, 2003

Mapping of Course Outcomes with Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
C01			3			
C02						6
C03		2				
C04					5	
C05				4		

Mean: 4

This course aims to understand the need for events and its planning. It also gives an in-depth knowledge to prepare an event and its promotion.

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

- i. Understand the event planning strategies.
- ii. Get an exposure to a new profession - Event Management.
- iii. Gain a deep insight about the marketing of an event and its promotion.
- iv. Create a master plan for an event.
- v. Identify their career in event management.

UNIT I

Event management: Definition - meaning - importance - concept - types of events - reason and need for events, role of event Management Company. Event Planning - Meaning - Definition - Characteristics of Good planner - SWOT Analysis - Five W's.

UNIT II

Event Process: Meaning- Need and Benefits of a process - steps for creating process, planning an event - Determining the purpose of an event - Types of events for a business, Goals of an event - Understanding event's audience.

UNIT III

Event marketing and promotion: Events to increase productivity - crossover events - identifying the scope and size of the event - social versus business aspects - outlining the need - setting up of an event vision - assessment of information – designing objectives for events.

UNIT IV

Event planning process: Creation of concept - brain storming - budgeting of event - budget line - drafting a budget - activating a budget - keeping a budget on track - master plan - creation of blue print, event calendar, creation of check list, event flow, time frames and deadlines.

UNIT V

Staffing and vendors: Logistic and staging- safety and security- crowd management- evacuation – monitoring - controlling - evaluation - sponsorship - importance - type - closing a sponsorship - working with vendors – negotiating - accountability and responsibility - careers in event management.

Text book

1. Swarup K. Goyal, Event management, Adhyayan Publisher, New Delhi, 2013.

Books for Reference

1. Judy Allen, “Event Planning Ethics and Etiquette”, John Wiley & Son Publication, New York, 2010.
2. Cindy Lemaire, Mardi Foster and Walker, “Start and Run and Business”, Self-Counsel Press, Canada, 2012.
3. Cherly Kimball, “Start Your Own Event Planning Business 3/E: your step-by-step guide to success, Entrepreneur Press Publication, California, 2012

Mapping of Course Outcomes with Bloom’s Taxonomy

	K1	K2	K3	K4	K5	K6
CO1	1					
CO2				4		
CO3					5	
CO4						6
CO5					5	

Mean: 4.2

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, 6th 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, 10th Edition, 2018

Mapping of Course Outcomes with Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3				4		
CO4						6
CO5					5	

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, 2nd 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 provide a functional approach to computer programming and envisages students with recent trends in computer programming.

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

- i. Apply C+ to program applications in .NET.
- ii. Devise Object Oriented Programs using VB .NET.
- iii. Relate ADO .NET to access and control data.
- iv. Develop multithreading, remoting, parsing and inter-operability with Adv.NET Programming.
- v. Devise web application development using ASP.NET

UNIT I

Introduction to .NET technologies - Introduction to Visual Studio .NET IDE-Compilation options - /doc, /target, /out, /bug report (topic for self-study) – FxCOP Tool Demo .NET Programming using C# - -Structure of a C# Program-Data Types-Basic Control - Structures (topic for self-study)-Introduction to classes and objects-Arrays- -Introduction to debugging Classes and Objects-this key word Static-Properties and Indexer-Inheritance Overloading (Compile Time Polymorphism)- Overriding and Runtime Polymorphism-Abstract-Interface Namespaces-Structures (topic for self-study)-System. Object-Boxing and Unboxing Typecasting-Memory Management Exception Handling-Collection-Basic Windows Controls Delegates-Events and Event Handling-Assembly-Attributes-File Handling-Serialization N Unit Tool Demo.

UNIT II

Programming with VB.NET - Variables-Comments-Constants-Keywods-Data Types Control Statements-Conditional Statements-If Statement-Select Case Statement-Loops-The for Loop-The

while Loop-The do...Loop-The for Each Loop-Arrays-Option Explicit-Option Strict-Exception handling in C#/ VB.NET. Object Oriented Programming (OOP)-Class Object-Encapsulation-Inheritance Polymorphism-Abstract Class and Function-Interface Constructors-Important Class Windows Forms-Windows Application.

UNIT III

Intro to ADO.NET - Brief introduction of ADO.NET solution architecture-Data Access Models-Dissecting ADO.NET-Working with ADO.NET in Connected Model-Working with ADO.NET in Disconnected Mode-Data Centric Application Architecture-Data Binding-XML Integration in ADO.NET-Transactions in ADO.NET-DB Concurrency Exception – Disconnected ModeADO.NET Technology – The Complete Picture-Recommendations for Data Access Strategies with Specific Types of Applications.

UNIT IV

Adv .NET programming using C# - Multithreading-Reflection-.NET Remoting-Garbage Collection-Windows Services-XML Parsing-COM Interoperability-Application Deployment

UNIT V

ASP.NET and Web Services - Introduction to Web Applications-Introduction to ASP.NETASP.NET Web FormsASP.NET Controls-User Controls and Custom Controls-Error Handling and Tracing-Data Binding-ASP.NET Built in Objects-ASP.NET State Management-ASP.NET Configuration Caching-Security-Introduction to Web Services WCF, WF& WPF-WCF security-Data Access (ADO Dot Net), Basics SQL-.NET and SQL Server-Application Blocks-Code Review Tools-Silver light-WF, WPF-Card Space

Text Book

1. .NET 4.0 PROGRAMMING 6-IN-1, BLACK BOOK (With CD), By Kogent Learning Solutions Inc. New Delhi, 2011

Books for Reference

1. Nikhil Kothari, Vandanadatye, Developing Microsoft ASP .NET Server Controls and Components, Tata McGraw Hill Publishing Company Limited, New Delhi, 2002
2. Steven Holzner, Visual Basic .NET, Black Book-Coriolis group book , Noida, 2014
3. David Sceppa, Microsoft ADO .NET (core reference), Microsoft press, New Delhi, 2002

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 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 21st century, Mittal Publications, New Delhi, 1st 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 enable the students, have an insight into the concepts of Export Promotion and have a clear understanding of framework of Export-Import Trade.

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

- i) Know the registration formalities to run an export business.
- ii) Identify the mode of entry in foreign markets.
- iii) Design the campaign for export promotion.
- iv) Acquire the knowledge on export financing.
- v) Identify the incentives available for exports.

UNIT I

Introduction –Benefits of export. Export promotion – Definition – Setting up an export firm in India – Registration formalities – Sources of export information.

UNIT II

Developing an effective export marketing plan – Choosing product – Criteria for selection of products for exports – Identifying foreign markets for export of products – Modes of entry in foreign markets – Export Documentation

UNIT III

Export promotion – Steps in new product development process – pricing, product mix, product branding, product packaging and labeling – Nature of international advertising – Management rules for international adverting – Campaign design – Other promotional methods – Selection of trade fair for participation

UNIT IV

Export finance and institutional infrastructure - Export finance – Features of pre-shipment and post-shipment finance – Terms of payment in export – Role of EXIM Bank and ECGC in export financing.

UNIT V

Export incentives – Export incentives for EOU / FTZ / EPZ / SEZ Units – Duty drawbacks.

Text Book

1. Francis Cherunilam, International Trade and Export Management, Himalaya Publications, New Delhi, 21st Edition , 2019

Books for Reference

1. Ajay Kumar Garg, How to Export, Nabhi Publication, New Delhi, 2020.
2. Varshney R.L. and Bhattacharya B., International Marketing Management – An Indian Perspective, Sultan Chand Publications, New Delhi, 2014.
3. Abir Lal Mukherjee, Export Import Procedures Documentation & Logistics, Random Publications, Haryana, 2014.
4. Shri. Rama Gopal C, Export Import Procedures – Documentation and Logistics, New Age International Publications, Kerala, 2006.

Mapping of Course Outcomes with Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1	1					
CO2				4		
CO3						6
CO4	1					
CO5				4		

Mean: 3.2