

**Department of Commerce (Information Technology) (UG)**

**Programme Specific Outcomes (PSO)**

On the successful completion of the Undergraduate programme, the students will be able to

<b>PSO1</b> <b>Disciplinary Knowledge</b>	acquire fundamental knowledge in the fields of commerce, management, computer languages, software and combines the principles of commerce and technology for modern data driven environment
<b>PSO2</b> <b>Communication Skills</b>	enlighten about the importance and the various techniques of communication including business correspondence, report writing, minutes preparation , emails and the like.
<b>PSO3</b> <b>Problem Solving</b>	identify the technical problems in business and apply the computer languages learned in classroom into practice to offer a solution for the same.
<b>PSO4</b> <b>Analytical Reasoning</b>	engage in reflective and independent thinking by understanding the concepts in every area of commerce , programming language and information technology
<b>PSO5</b> <b>Research Skills</b>	design and implement IT systems and practices grounded in research that comply with HR System, leading the organization towards growth and development.
<b>PSO6</b> <b>Digital Literacy</b>	enhance the digital literacy and its applicability in business through latest version of programming languages and softwares.
<b>PSO7</b> <b>Leadership and Teamwork</b>	demonstrate leadership qualities required to lead the diverse teams to achieve the common goals of the organization
<b>PSO8</b> <b>Moral and Ethical Awareness/Reasoning</b>	acquire adequate knowledge about ethical business practices and ascertain unethical behaviour, falsification, and manipulation of information in business enables the students to be ethical and innovative professionals to sustain in the dynamic business world.
<b>PSO9</b> <b>Multicultural Competence</b>	develop the knowledge of the values and beliefs of multiple cultures with global perspective, and fosters inclusive environments, enhancing global business strategies by ensuring ethical practices.
<b>PSO10</b> <b>Self-directed &amp; Lifelong Learning</b>	recognize the ability to engage in independent and life-long learning in the broadest context of technological advancements to stay competitive in the field of business and information technology.

**Department of Commerce (UG)-CIT**  
**Learning Outcomes - Based Curriculum Framework (LOCF)**  
**(w.e.f 2024-2025)**

Sem	Part	Course Code	Course Title	Hours/ wk.	Credits	Marks
1	I	24XXXNNNN	Tamil/Hindi/French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24CIT1501	Financial Accounting I	5	5	75
	III CC	24CIT1403	Principles of Management	4	4	60
	III CC	24CIT1405	Business Communication	4	4	60
	III S	24XXXNNNN	<i>Offered by Information Technology Department</i>	5	4	60
	IV NME	24XXXNNNN	<i>Non Major Elective-I</i>	3	2	30
	IV AEC	24HVS/ CHR1200	Human Values Development/Christian Studies	3	2	30
	V	24XXXNNNN	NSS/NCC/PED/SLP/GMP/GNS/LIB/ACH	-	-	-
<b>Total</b>				<b>30</b>	<b>25</b>	<b>375</b>
2	I	24XXXNNNN	Tamil/Hindi/French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24CIT1502	Financial Accounting II	5	5	75
	III CC	24CIT1404	Principles of Marketing	4	4	60
	III CC	24CIT1406	Auditing and Corporate Governance	4	4	60
	III S	24XXXNNNN	<i>Offered by Information Technology Department</i>	5	4	60
	IV NME	24XXXNNN	<i>Non Major Elective-II</i>	3	2	30
	IV AEC	24CIT1200	Environmental Studies	3	2	30
	V	24XXXNNNN	NSS/NCC/PED/SLP/GMP/GNS/LIB/ACH	-	1	15
<b>Total</b>				<b>30</b>	<b>25+1</b>	<b>375+15</b>
3	I	24XXXNNNN	Tamil/Hindi/French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24CIT2501	Corporate Accounting I	5	5	75
	III CC	24CIT2403	Business Law	4	4	60
	III CC	24CIT2405	Relational Database Management System (TcL)	4	4	60
	III CC	24CIT2307	Internet of Things	3	3	45
	III S	24XXXNNNN/ 24 XXXNNNN	<i>Offered by Mathematics Department / Commerce (IT)Department</i>	5	4	60
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course-I</i>	3	2	30
	V	24XXXNNNN	NSS/NCC/PED/SLP/GMP/GNS/LIB/ACH	-	-	-
<b>Total</b>				<b>30</b>	<b>26</b>	<b>390</b>

Sem	Part	Course Code	Course Title	Hours/ wk.	Credits	Marks
4	I	24XXXNNNN	Tamil/Hindi/French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24CIT2502	Corporate Accounting II	5	5	75
	III CC	24CIT2404	Company Law	4	4	60
	III CC	24CIT2406	Management Accounting	4	4	60
	III CC	24CIT2308	Web Technology (PHP)(TcL)	3	3	45
	III S	24XXXNNNN/ 24 XXXNNNN	<i>Offered by Mathematics Department / Commerce (IT)Department</i>	5	4	60
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course-II</i>	3	2	30
	V	24XXXNNNN	NSS/NCC/PED/SLP/GMP/GNS/LIB/ACH	-	1	15
<b>Total</b>				<b>30</b>	<b>26+1</b>	<b>390+15</b>
5	III CC	24CIT3601	Cost Accounting I	6	6	90
	III CC	24CIT3603	Income Tax Law and Practice I	6	6	90
	III CC	24CIT3605	Banking Law and Practice	6	6	90
	III DSE	24XXXNNNN	<i>Discipline Specific Elective –I</i>	5	4	60
	III GE	24XXXNNNN	<i>Generic Elective –I</i>	4	3	45
	IV IS	24CIT3255	<i>Internship*</i>	-	2	30
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course-III</i>	3	2	30
<b>Total</b>				<b>30</b>	<b>29</b>	<b>435</b>
6	III CC	24CIT3602	Cost Accounting-II	6	6	90
	III CC	24CIT3604	Income Tax Law and Practice II	6	6	90
	III CC	24CIT3606	Project	6	6	90
	III DSE	24XXXNNNN	<i>Discipline Specific Elective-II</i>	5	4	60
	III GE	24XXXNNNN	<i>Generic Elective –II</i>	4	3	45
	IV SEC	24CIT3266	Professional Competency Skill	3	2	30
<b>Total</b>				<b>30</b>	<b>27</b>	<b>405</b>
<b>Grand Total</b>				<b>180</b>	<b>158+2</b>	<b>2370+30</b>

\*Internship–Second year vacation- (30 Hours)

**Discipline Specific Elective (DSE)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
5	III	24CIT3407	Practical Tally (TcL)	5	4	60
		24CIT3409	Software Engineering			
6	III	24CIT3408	Financial Management	5	4	60
		24CIT3410	Indirect Taxation			

**Supportive (offered to Commerce (IT) Department)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
3	III	24CIT2409	Human Resource Management	5	4	60
4	III	24CIT2410	E- Commerce	5	4	60

**Generic Elective (GE)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
5	III	24CIT3311	Export and Import Documentation	4	3	45
		24CIT3313	Digital Banking			
6	III	24CIT3312	Fundamentals of Costing	4	3	45
		24CIT3314	Management Information System			

**Non-Major Electives (NME)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
1	IV	24CIT1207	Small Business Management	3	2	30
2	IV	24CIT1208	Personal Finance	3	2	30

**Skill Enhancement Courses (SEC)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
3	IV	24CIT2211	Salesmanship	3	2	30
4	IV	24CIT2212	Tourism Management	3	2	30
5	IV	24CIT3215	Business Startups	3	2	30

## Mapping with POs

CIT	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
	3	3	2	3	2	2	2	2	2	2

## Mapping of Courses with PSOs

Course Code	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
24CIT1501	3	3	3	3	2	2	1	3	2	3
24CIT1403	3	3	2	2	2	2	3	2	3	2
24CIT1405	3	3	3	3	2	2	2	2	2	3
24CIT1502	3	3	3	3	2	2	2	3	2	3
24CIT1404	3	3	2	2	2	2	3	2	2	2
24CIT1406	3	3	2	2	2	3	3	3	2	2
24CIT1200	3	3	3	2	2	1	3	3	3	3
24CIT2501	3	3	3	3	2	2	2	3	2	3
24CIT2403	3	3	2	2	2	2	2	3	2	2
24CIT2405	3	3	2	2	2	3	2	1	3	2
24CIT2307	3	3	2	2	2	3	3	2	3	2
24CIT2409	3	3	2	2	2	2	3	3	3	3
24CIT2502	3	3	3	3	2	2	2	3	3	2
24CIT2404	3	3	2	2	2	2	2	3	2	3
24CIT2406	3	3	3	3	2	2	2	3	2	2
24CIT2308	3	3	2	3	2	3	2	2	2	2
24CIT2410	3	3	2	2	2	3	2	2	2	2
24CIT3601	3	3	3	3	2	2	2	3	2	3
24CIT3603	3	3	3	3	2	2	2	3	3	3

24CIT3605	3	3	3	2	2	2	2	3	2	3
24CIT3407/ 24CIT3409	3	3	2	3	2	3	2	2	3	2
24CIT3255	3	3	3	3	2	2	2	2	2	3
24CIT3602	3	3	3	3	2	2	2	3	2	3
24CIT3604	3	3	3	3	2	2	2	3	2	3
24CIT3606	3	3	3	3	2	2	2	3	3	3
24CIT3408/ 24CIT3410	3	3	3	3	2	2	2	3	3	2
24CIT3266	3	3	3	3	1	1	2	2	2	2
Average	3	3	2.5	2.6	1.9	2.1	2.2	2.6	2.3	2.5

### Mapping of Courses with POs

Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
24CIT1207	3	3	2	2	2	2	3	2	2	2
24CIT1208	3	3	2	2	2	1	2	2	2	2
24CIT2211	3	3	2	2	2	2	2	2	2	2
24CIT2212	3	3	3	3	2	2	2	2	2	2
24CIT3311	3	3	2	3	2	3	2	2	2	2
24CIT3313	3	3	2	2	2	3	2	3	2	2
24CIT3215	3	3	2	2	2	2	2	3	2	2
24CIT3312	3	3	3	3	2	2	3	2	2	2
24CIT3314	3	3	3	3	2	3	2	2	2	2
Average	3	3	2.3	2.4	2	2.2	2.2	2.2	2	2

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT1501	Financial Accounting I	Core	5	5

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

**CO1:** explain the concept of rectification of errors and Bank reconciliation statements

**CO2:** apply the knowledge in preparing detailed accounts of sole trading concerns

**CO3:** analyse the various methods of providing depreciation

**CO4:** evaluate the methods of calculation of profit

**CO5:** determine the royalty accounting treatment and claims from insurance companies in case of loss of stock

**Unit I: Fundamentals of Financial Accounting**

**15 Hours**

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

**Unit II: Final Accounts**

**15 Hours**

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

**Unit III: Depreciation and Bills of Exchange**

**15 Hours**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

**Unit IV: Accounting from Incomplete Records – Single Entry System**

**15 Hours**

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

**Unit V: Royalty and Insurance Claims****15 Hours**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount-Average clause Loss of Stock and Profit of Stock.

**Learning Resources:****Textbook(s):**

1. Reddy, T.S., & Dr. Murthy, A., Advanced Accountancy, Margham Publications, Chennai, 2024

**References:**

1. Jain, S. P. and Narang, K. L., Financial Accounting- I, Kalyani Publishers, New Delhi, 2016.
2. Maheshwari, S.N., Financial Accounting, Vikas Publications, Noida, 2018.
3. Shukla, M. C., and Grewal, T. S., and Gupta, B. M., Advanced Accounts, Volume 1, S. Chand and Sons, New Delhi , 2022.
4. Gupta, R. L., and Radhaswamy, M., Advanced Accounting, Sultan Chand, New Delhi, 2013.
5. Gupta, R.L., and Gupta, V.K., Financial Accounting, Sultan Chand, New Delhi, 2016.

**Websites/ e- Learning resources**

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

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	2	3
<b>CO2</b>	3	3	3	3	2	2	1	3	2	3
<b>CO3</b>	3	3	3	3	2	2	1	2	3	2
<b>CO4</b>	3	3	3	3	1	2	1	3	3	2
<b>CO5</b>	3	3	2	2	1	2	2	3	2	3
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	2.4	2.6

**3 – Strong, 2- Medium, 1- Low**



Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT1403	Principles of Management	Core	4	4

The course aims to enable the students to know about the management concepts, functions and the duties and responsibilities of the manager. The students can able to make planning and take decisions in various circumstances.

### Course Outcomes:

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

**CO1:** discuss the principles of management.

**CO2:** describe the importance of planning and decision making in an organization.

**CO3:** differentiate Centralization and Decentralization

**CO4:** enumerate the various methods of Performance appraisal

**CO5:** identify the qualities of a Good Leader

### Unit I: Introduction to Management

**12 Hours**

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

### Unit II : Planning

**12 Hours**

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

### Unit III: Organizing

**12 Hours**

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

### Unit IV: Staffing

**12 Hours**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360degree Performance Appraisal

– Work from Home - Managing Work from Home [WFH].

### Unit V: Directing

**12 Hours**

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

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

#### Learning resources:

##### Textbook(s):

1. Ganesan, K.P., Natrajan, K., Principles of Management, Himalaya Publication, 2018

##### References:

1. Dinkar Pagare, Principles of Management, Sultan Chand& Sons Publications, New Delhi, 2018.
2. Tripathi, P.C., & Reddy, P.N., Principles of Management. Tata McGraw, Hill, Noida, 2017.
3. Prasad, L.M., Principles of Management, S.Chand&Sons Co. Ltd, New Delhi, 2019.
4. Sharma, R.K., Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi, 2016.
5. Sundhar, K., Principles of Management, Vijay Nichole Imprints Limited, Chennai, 2014.

##### Websites/ e- Learning resources

1. <https://www.managementstudyguide.com/manpower-planning.ht>
2. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

#### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	1	2	2	2	3	2	3	1
<b>CO2</b>	3	3	2	2	2	2	3	3	2	2
<b>CO3</b>	3	3	1	2	2	1	3	2	3	2
<b>CO4</b>	3	3	2	2	1	2	2	3	3	2
<b>CO5</b>	3	3	2	2	1	1	2	2	2	1

<b>Average</b>	3	3	1.6	2	1.6	1.6	2.6	2.4	2.6	1.6
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**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT1405	Business Communication	Core	4	4

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 favorable 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

**CO1:** discuss the basic concept of business communication.

**CO2:** explain about Orders and their Execution.

**CO3:** differentiate between Life and General Insurance

**CO4:** prepare Secretarial Correspondence like agenda, minutes and various business reports.

**CO5:** create and maintain Digital Profile

### **Unit I: Introduction to Business Communication**

**12 Hours**

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

### **Unit II: Trade Enquiries**

**12 Hours**

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars

### **Unit III: Banking & Insurance Correspondence**

**12 Hours**

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

### **Unit IV: Secretarial Correspondence**

**12 Hours**

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

**UNIT V: Interview Preparation****12 Hours**

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile

**Learning Resources:****Textbook(s):**

- 1 Rajendra Pal & Korlahalli J.S, Essentials of Business Communication-Sultan Chand & Sons- New Delhi, 2012

**References:**

1. Gupta, N., and Jain, K., Business Communication, Sahitya Bhavan Publications, New Delhi, 2022.
2. Singha, K.P., Business Communication, Taxmann, New Delhi, 2023.
3. Pillai, R. S. N. and Bhagavathi. S., Commercial Correspondence, Chand Publications, New Delhi, 2006.
4. Ramesh, M. S., and Pattenshetty, R., Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi, 2019.
5. Jain, V.K. and Omprakash Biyani, Business communication, S. Chand, New Delhi, 2008.

**Websites/ e- Learning resources**

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>

**Mapping of courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	3	2	2	1	2
<b>CO2</b>	3	3	3	3	2	3	2	2	2	3
<b>CO3</b>	3	3	3	3	2	2	1	2	2	3
<b>CO4</b>	3	3	3	3	1	2	2	3	2	3
<b>CO5</b>	3	3	2	2	1	2	2	3	1	2
<b>Average</b>	3	3	2.6	2.6	1.6	2.4	1.8	2.4	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT1207	Small Business Management	NME	3	2

This course provides learners with a fundamental understanding of the most critical areas in small business management. The primary objective of this course is to enlighten the learners about the nature and importance of small business in the society.

### Course Outcomes

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

**CO1:** explain the importance, types, and problems faced by the entrepreneur.

**CO2:** outline the role of small business in economic development.

**CO3:** analyse the business opportunities and forms of ownership

**CO4:** familiarise students regarding institutional support to entrepreneurs

**CO5:** describe how to manage the business

### Unit I: Introduction to Entrepreneurship

**9 Hours**

Entrepreneurship –Meaning- Definition– Functions – Importance – Qualities of an entrepreneur – Types - Entrepreneur Vs. Manager- Women entrepreneur- Challenges of women entrepreneurship in India.

### Unit II: Small Business

**9 Hours**

Small Business – Definition – Features – Role of Small Business in Economic Development – Quality of Small Businessmen – Characteristics of Successful Small Businessmen - Advantages and Disadvantages of Small Business – Reasons for Failures of Small Business .

### Unit III: Starting a small-scale industry

**9 Hours**

Business Idea – Identifying Business Opportunity – Forms of Ownership – Location – Procurement of Land – Registration – Term loan and working capital – Subsidy – Insurance – government clearances- Marketing and Export Assistance.

### Unit IV: Institutional Support

**9 Hours**

Institutional Support to entrepreneurs –DIC– SIDO – SIPCOT- SSIDC-TCO-SISI- National Small Industry Corporation Limited

### Unit V: Management of Small Business

**9 Hours**

Monitoring and evaluation of business preventing sickness and Rehabilitation of Business units - Effective Management of Small Business.

## Learning Resources

### Textbook(s):

1. Gupta C.B, Srinivasan N.P, Entrepreneurial Development, Sultan Chand & sons, 2022

### References

1. Menon K.K, Hand book for Small Industries Management, Sultan Chand & Co, 2017
2. Banga T.R, Project Planning and Entrepreneurial Development, Himalaya Publishing House, 2017.
3. Justin G. Longenecker J. William Petty, Small Business Management Launching & Growing Entrepreneurial Venture, 2017
4. Norman MS carborough , R. Cornwell, Essentials of Entrepreneurship and Small Business Management, 8th Edn., 2016.

### Websites/e-Learning resources

- 1 <https://www.slideshare.net/SuzanaVaidya/introduction-to-small-business>
- 2 <https://www.businessmanagementideas.com/entrepreneurship-2/institutional-support-system-for-entrepreneurs/18184>

### Mapping of courses with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	1	1	1	2	2	2	2
<b>CO2</b>	3	3	2	1	2	1	3	2	2	1
<b>CO3</b>	3	3	2	2	2	2	3	2	2	2
<b>CO4</b>	3	3	1	2	2	2	3	1	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	2	2
<b>Average</b>	3	3	1.8	1.6	1.8	1.6	2.6	1.8	2	1.8

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT1502	Financial Accounting –II	Core	5	5

The course aims to 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

**CO1:** evaluate the Hire purchase accounts and Instalment systems

**CO2:** prepare Branch accounts and Departmental Accounts

**CO3:** identify the accounting treatment for admission and retirement in partnership

**CO4:** apply Garner Vs. Murray Theory at the time of dissolution of a firm.

**CO5:** explain the objectives and uses of Financial Statements.

### Unit 1: Hire Purchase and Instalment System

**15 Hours**

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

### Unit II: Branch and Departmental Accounts

**15 Hours**

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

### Unit III: Partnership Accounts - I

**15 Hours**

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

### Unit IV: Partnership Accounts – II

**15 Hours**

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



**Unit V: Accounting Standards for financial reporting (Theory only)****15 Hours**

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

**Learning Resources:****Textbook(s):**

1. Reddy, T.S., & Dr. Murthy, A., Advanced Accountancy, Margham Publications, Chennai, 2024

**References:**

1. Radhaswamy, M., and Gupta, R.L., Advanced Accounting, Sultan Chand, New Delhi, 2013.
2. Shukla, M.C., Grewal, T.S., and Gupta, S.C., Advance Accounts, S Chand Publishing, New Delhi, 19th edition, 2022.
3. Gupta, R.L. and Gupta, V.K., Financial Accounting, Sultan Chand, New Delhi, 2016.
4. Jain, S. P., and Narang, K. L., Financial Accounting - I, Kalyani Publishers, New Delhi. 2016.
5. Reddy, T.S., and Murthy, A., Financial Accounting, Margham Publishers, Chennai, 2021.

**Websites/ e- Learning resources**

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

**Mapping of courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	2
<b>CO2</b>	3	3	3	3	2	2	3	3	2	3
<b>CO3</b>	3	3	3	3	2	2	1	2	2	3
<b>CO4</b>	3	3	3	3	1	2	1	3	2	3
<b>CO5</b>	3	3	2	2	1	2	2	3	1	2
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.8	2.8	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT1404	Principles of Marketing	Core	4	4

To understand how organizations identify customers and their wants/needs based on the combination of product, price, promotion and distribution elements.

### Course Outcomes

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

**CO1:** explain the role and importance of marketing

**CO2:** apply the 4 p's of marketing in business venture

**CO3:** identify the factors determining pricing

**CO4:** analyze the different Channels of distribution for industrial goods

**CO5:** describe the concept of E-marketing and E-Tailing

### Unit 1: Introduction to Marketing

**12 Hours**

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation– Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.

### Unit 2: Market Segmentation

**12 Hours**

Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P's of Marketing Mix - Introduction to Consumer Behaviour –Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud's Theory of Motivation.

### Unit 3: Product & Price

**12 Hours**

Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.

### Unit 4: Promotions and Distributions

**12 Hours**

Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.

**Unit 5: Competitive Analysis and Strategies****12 Hours**

Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing–Consumerism–Market Research–MIS and Marketing Regulation.

**Learning Resources:****Textbook(s):**

- 1 Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi, 2018.

**References:**

1. Dr. Gupta, C.B., & Dr. Rajan Nair, N., Marketing Management, Sultan Chand & Sons, New Delhi, 2016.
2. Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai,2014
3. Dr. Rajan Nair, N., Marketing, Sultan Chand & Sons. New Delhi,2015
4. Neeru Kapoor, Principles Of Marketing, PHI Learning, New Delhi,2016
5. Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.2013

**Websites/ e- Learning resources**

- 1 <https://www.aha.io/roadmapping/guide/marketing/introduction>
- 2 <https://www.investopedia.com/terms/m/marketsegmentation.asp>
- 3 <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

**Mapping of courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	1	2	1	2	3	2	1	2
<b>CO2</b>	3	3	2	2	2	2	3	3	2	2
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	1	1	2	2	1	2
<b>Average</b>	3	3	1.6	2	1.6	1.6	2.6	2.4	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT1406	Auditing and Corporate Governance	Core	4	4

The objective of this course is to enable learners to understand corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

### Course Outcomes

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

**CO1:** explain the concept of auditing and its process.

**CO2:** compare and contrast the essence of internal check and internal control.

**CO3:** identify the role of auditors in companies.

**CO4:** define the concept of Corporate Governance.

**CO5:** elucidate CSR Provisions under the Companies Act, 2013.

### Unit I: Introduction to Auditing

**12 Hours**

Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives

– Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.

### Unit II: Audit Procedures and Documentation

**12 Hours**

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.

### Unit III: Company Auditor

**12 Hours**

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.

### Unit IV: Introduction to Corporate Governance

**12 Hours**

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate

Governance.

**Unit V: Corporate Social Responsibility**

**12 Hours**

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.

**Learning Resources**

**Textbook(s):**

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi, 2018

**References:**

1. Tandon, B. N., Sudharsanam, S. & Sundharabahu, S., Practical Auditing, S. Chand & Sons, New Delhi, 2014
2. Dr. Sharma, T.R., and Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra, 2022
3. Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi,, 2021
4. Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley, 2010
5. Dr. Sharma, T.R., Auditing, Sahithya Bhawan Publications, Agra, 2021

**Web Resources**

- 1 <https://www.wallstreetmojo.com/audit-procedures/>
- 2 <https://theinvestorsbook.com/company-auditor.html>
- 3 <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	1	2	2	3	3	3	1	2
<b>CO2</b>	3	2	2	1	2	3	2	3	2	2
<b>CO3</b>	3	3	2	2	2	3	3	2	2	2
<b>CO4</b>	3	3	2	1	2	3	3	3	2	2
<b>CO5</b>	3	3	2	2	1	3	3	3	1	1
<b>Average</b>	3	2.8	1.8	1.6	1.8	3	2.8	2.8	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT1208	Personal Finance	NME	3	2

This course focuses on the enlightening the learners about the methods for organizing financial information, developing achievable and worthwhile goals, and implementing actionable plans and risk management techniques to meet those goals.

### Course Outcomes

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

**CO1:** explain the objectives and importance of planning personal financial affairs.

**CO2:** describe how to manage assets and credit.

**CO3 :** outline the various types of investment.

**CO4:** familiarise students with the types of risk and protection available against them.

**CO5 :** explain the need to start early planning for retirement.

### Unit I: Introduction to Personal Finance

**9 Hours**

Introduction to personal finance – Financial planning and goals – Impact of the economy on personal financial decision making and success–Measuring financial health–Time value of money – Financial life stage plan – Seeking expert financial advice.

### Unit II: Wealth Management

**9 Hours**

Wealth management – Introduction –Cash and liquid asset management - Using credit cards – Planned borrowing: Sources of credit - Consumer loans – Home and automobile decisions.

### Unit III: Investment Products and Services

**9 Hours**

Investment – Introduction – Investment portfolio – Types of investment: Securities market – Bonds – Mutual funds – Savings schemes – Floating and Fixed Interest

### Unit IV: Risk Protection

**9 Hours**

Risk – Introduction – Protection from risk – Insurance: Life and health insurance – Property and liability insurance – Insurance premium.

### Unit V: Retirement and Estate Planning

**9 Hours**

Retirement planning – Retirement funds and contributions – Pension plans – National

Pension Scheme (NPS) – Public Provident Fund (PPF) - Estate planning - Drafting a will.

### Learning Resources:

#### Textbook(s):

1. Kanisk Nayan and Kanika Nayan, “Personal Finance: An Indian Perspective”, 2019, Pearson Inc.

#### References

1. Jack Kapoor, Les Dlabay , Robert J. Hughes, Melissa Hart, “Focus on Personal Finance–An Active Approach to Help You Achieve Financial Literacy” (5th Edition), 2015, McGraw Hill Publication

ISBN10:0-07-786174-4

ISBN13:978-0-07786174-2

2. Arthur J. Keown, “Personal Finance – Turning Money into Wealth” (8th Edition), 2019, Pearson Inc.

ISBN10:0-13-4743036-4

ISBN13:978-0-13-473036-3

#### Websites/e-Learning resources

- 1 [https://saylordotorg.github.io/text\\_personal-finance/](https://saylordotorg.github.io/text_personal-finance/)
- 2 <https://archive.nptel.ac.in/courses/110/105/110105144/>
- 3 <http://ndl.iitkgp.ac.in/document/NTZFFZ3d4RU3U2lQMEVBYnl5MTJwbzR0S0dWb3YzZWRIAfPcVjJ5dGRmVVdaMjFrS1pYRUg4ekk4R2pxRW5QYw#0>

#### Mapping of Courses with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	1	1	2	1	1	1	2	1
<b>CO2</b>	3	3	3	2	1	1	2	2	2	2
<b>CO3</b>	3	3	1	2	2	1	1	1	2	1
<b>CO4</b>	3	3	2	2	3	1	2	2	2	2
<b>CO5</b>	3	3	2	2	1	2	2	2	2	2
<b>Average</b>	3	3	1.8	1.8	1.8	1.2	1.6	1.6	2	1.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CIT1200	Environmental Studies	AEC	3	2

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

### Course Outcomes:

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

**CO1:** explain the importance of environmental studies and methods of conservation of natural resources.

**CO2:** describe the structure and function of an ecosystem

**CO3:** identify the sources, environmental effects and control measures of various types of pollutions.

**CO4:** examine the appropriate methods for waste management.

**CO5:** analyse social issues and legal provision and describe the necessities for Environmental Act 1986.

### Unit I: Multidisciplinary nature of environmental studies

**9 Hours**

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

**9 Hours**

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

### **Unit III: Environmental Pollution**

**9 Hours**

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**

**9 Hours**

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**

**9 Hours**

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.

### **Learning Resources:**

**Textbook(s):**

1. Erach Bharucha, Textbook of Environmental Studies, Universities Press, 2013

**References:**

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, 2003
4. Subramanian, N.S., and Sambamoorthy, A.V., Ecology, Narosa Publishing House, New Delhi, 2000.

**Websites/ e- Learning resources**

1. <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>
2. <https://byjus.com/biology/ecosystem/>
3. [https://www.anits.edu.in/online\\_tutorials/es/Unit%204.pdf](https://www.anits.edu.in/online_tutorials/es/Unit%204.pdf)

**Mapping of courses with PSO**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	3	1	1	1	3	2	3	2
<b>CO2</b>	3	3	3	1	2	1	3	3	3	3
<b>CO3</b>	3	3	3	2	2	1	2	2	2	3
<b>CO4</b>	3	3	2	2	2	1	3	3	3	2
<b>CO5</b>	3	3	2	2	1	1	3	3	3	3
<b>Average</b>	3	3	2.6	1.6	1.6	1	2.8	2.6	2.8	2.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT2501	Corporate Accounting I	Core	5	5

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

**CO1:** discuss the provisions for underwriting commission.

**CO2:** examine the provisions of issue and redemption of preferences shares and debentures.

**CO3:** prepare final accounts of Companies.

**CO4:** assess the value of shares and goodwill.

**CO5:** explain various Indian Accounting Standards.

**Unit I: Issue of Shares**

**15 Hours**

Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting

**Unit II: Redemption of Preference Shares & Debentures**

**15 Hours**

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

**Unit III: Final Accounts**

**15 Hours**

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

**Unit IV: Valuation of Goodwill & Shares****15 Hours**

Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business- Profit Prior to Incorporation.

**Unit V: Indian Accounting Standards****15 Hours**

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

**Learning resources:****Textbook(s):**

1. Reddy, T.S., and Murthy, A., Corporate Accounting, Margham Publication, Chennai, 2016

**References:**

1. Gupta, R.L. and Radhaswamy, M., Advanced Accounts, Vol I, Sultan Chand, New Delhi, 2022
2. Bhushan Kumar Goyal, Corporate Accounting, Taxmann, New Delhi, 2022
3. Shukla, M.C., Grewal, T.S., and Gupta, M.P., Advanced Accounts, Vol I, S. Chand, New Delhi, 2022
4. Shukla, M.C., Advanced accounting Vol I, S. Chand, New Delhi, 2022
5. Jain, S.P. and Narang, N.L., Advanced Accounting Vol I, Kalyani Publication, New Delhi, 2021

**Websites/ e- Learning resources**

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	3
<b>CO2</b>	3	3	3	3	2	2	1	3	2	3
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	2	3	2	3

<b>CO5</b>	3	3	2	2	1	2	2	3	1	3
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.6	2.8	1.6	2.8

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT2403	Business Law	Core	4	4

This course 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

**CO1:** explain the concepts of Mercantile law.

**CO2:** determine the basics of performance of contract.

**CO3:** examine the basic frame work of the law relating to Indemnity, Guarantee and Surety.

**CO4:** predict recent amendments, rules, and regulations related to settling industrial disputes with relevant case law.

**CO5:** apply the Information Technology Act, 2000 and Right to Information Act, 2005 in business.

### UNIT I: Mercantile law

**12 Hours**

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.

### UNIT II: Capacity

**12 Hours**

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.

### UNIT III: Indemnity and Guarantee

**12 Hours**

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.

### UNIT IV: Industrial Disputes Act, 1947

**12 Hours**

Industrial Disputes Act - Settlement mechanisms - Types of disputes - Offences and penalties - Health,

safety and welfare measures of workers under Factories Act.

### UNIT V: Information Technology Act, 2000

**12 Hours**

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.

#### Learning Resources:

##### Textbook(s):

1. Kapoor, N. D., Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 2020.

##### References:

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.

#### Websites/ e- Learning resources

1. <https://www.vedantu.com/commerce/mercantile-law>
2. [https://www.indiacode.nic.in/bitstream/123456789/17112/1/the\\_industrial\\_disputes\\_act.pdf](https://www.indiacode.nic.in/bitstream/123456789/17112/1/the_industrial_disputes_act.pdf)
3. [https://www.indiacode.nic.in/bitstream/123456789/13116/1/it\\_act\\_2000\\_updated.pdf](https://www.indiacode.nic.in/bitstream/123456789/13116/1/it_act_2000_updated.pdf)

#### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	1	2	2	3	1	2
<b>CO2</b>	3	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	3	1	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	1	2	2	3	1	2
<b>Average</b>	3	3	1.8	2	1.6	2	2	3	1.6	2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CIT2405	Relational Database Management System (TcL)	Core	4	3

The objective of this course is to enable the students, to understand the concept of data base management and to handle relational aspects. It introduces fundamental concepts, terminology and application of databases and teaches design concepts and creation of relational databases.

### Course Outcomes:

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

- CO1:** describe basic concepts of database system
- CO2:** design a Data model and Schemas in RDBMS
- CO3:** competent in use of SQL
- CO4:** analyse functional dependencies for designing robust Database
- CO5:** acquire the SQL Join operations and other SQL Functions

### Unit I: Fundamentals of DBMS

**12 Hours**

Introduction to DBMS– Data and Information - Database – Database Management System – Objectives- Advantages – Components - Architecture. ER Model: Building blocks of ER Diagram.

### Unit II: ER Diagram

**12 Hours**

Relationship Degree – Classification – ER diagram to Tables – ISA relationship – Constraints –Aggregation and Composition – Advantages. Structure of Relational Database. Introduction to Relational Database Design - Objectives – Tools –Redundancy and Data Anomaly.

### Unit III: Normalization

**12 Hours**

Functional Dependency - Normalization – 1NF – 2NF – 3NF –BCNF. Transaction Processing – Database Security.

### Unit IV: SQL Queries

**12 Hours**

Introduction to SQL: Data Definition Commands – Data Manipulation Commands – SELECT Queries – Additional Data Definition Commands – Additional SELECT Query Keywords – Joining Database Tables. Advanced SQL: Relational SET Operators: UNION – UNION ALL – INTERSECT - MINUS.



**Unit V: SQL Join and Functions****12 Hours**

SQL Join Operators: Cross Join – Natural Join – Join USING Clause – JOIN ON Clause – Outer Join. Sub Queries and Correlated Queries: WHERE – IN – HAVING – ANY and ALL – FROM. SQL Functions: Date and Time Function – Numeric Function – String Function – Conversion Function.

**Learning Resources:****Textbook(s):**

1. Abraham Silberchatz, Henry F. Korth, Sudarshan.S, Database System Concepts, Mc Graw Hill 2019, 7th Edition.

**References**

1. Elmasri Ramez , Navathe Shamkant , Fundamentals of Database Systems, Pearson Publications 2017, 7<sup>th</sup> Edition.
2. S. Sumathi, S. Esakkirajan, Fundamentals of Relational Database Management System, Springer International Edition 2008.

**Websites/ e-Learning Resources**

1. <https://www.geeksforgeeks.org/dbms/>
2. <https://www.javatpoint.com/dbms-tutorial>
3. <https://www.w3schools.com/sql/>
4. NPTEL & MOOC courses titled Relational Database Management Systems

**LIST OF PRACTICALS**

1. Create table using Data types, commands
  - \*DDL – Data Definition Language
  - \* DML – Data Manipulation Language
2. Create table using Data types, commands
  - \*DCL – Data Control Language
  - \* TCL – Transition Control Language
3. Implementing the constraints
  - NULL , NOT NULL, Primary Key, Foreign Key, Default Constraint
4. Practical for Retrieving Data Using following clauses. Simple select clause, Accessing specific data with Where, Ordered By, Distinct and Group By
5. Practical Based on Aggregate Functions. AVG, COUNT, MAX, MIN, SUM.
6. Practical Based on implementing all String functions.

7. Practical Based on implementing Date and Time Functions.
8. Practical Based on implementing use of union, intersection, set difference.
9. Implement Nested Queries & JOIN operation.
10. Practical Based on implementing use of triggers, cursors & procedures in PL/SQL

**Mapping of Courses with PSOs**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>	<b>PSO8</b>	<b>PSO9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	1	2	1	3	1	1	3	2
<b>CO2</b>	3	3	2	2	2	3	2	2	2	2
<b>CO3</b>	3	3	1	2	2	3	1	2	2	2
<b>CO4</b>	3	3	2	2	2	3	2	1	3	2
<b>CO5</b>	3	3	2	2	2	3	2	1	3	2
<b>Average</b>	3	3	1.6	2	1.8	3	1.6	1.4	2.6	2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CIT2307	Internet of Things	Core	3	3

The objective of the course is to enable the students to learn the fundamental concepts and understand the roles of boards & sensors in IoT.

**Course Outcomes:**

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

**CO1:** explain the various concepts, terminologies and challenges of IoT systems.

**CO2:** utilize the boards, sensors and actuators for the design of IoT.

**CO3:** comprehend and apply various processing topologies of the IoT system.

**CO4:** identify the challenges and the security issues and utilize the security mechanism in IoT.

**CO5:** describe multiple applications of IoT

**Unit-I Introduction to Internet of Things**

**9 Hours**

Application areas of IoT - Characteristics of IoT - Things in IoT - IoT technology stack -enabling technologies - IoT challenges, IoT levels - IoT and cyber physical system.

**Unit-II IoT Development Boards & Sensors Networks**

**9 Hours**

Arduino IDE – types of arduino – advantages and features of arduino - RaspberriPi Development Kit - RFID Principles in IoT – Role of Microcontrollers in IoT – Wireless Sensor Networks - Types of Sensors - Sensor interfacing - Controlling sensors - Context in IoT- nodes in IoT - Connecting nodes - actuators.

**Unit-III IoT Processing Topologies and Types**

**9 Hours**

Data Format - Importance of Processing in IoT - Processing Topologies, - IoT Device Design - Selection Considerations - Processing Offloading.

**Unit-IV Security in IOT**

**9 Hours**

Various security issues and need – Architecture – Requirement -Challenges.

**Unit-V Applications of IoT****9 Hours**

Home Automation - Smart Cities – Energy - Retail Management – Logistics – Agriculture - Health and Lifestyle - Industrial IoT - Water quality - IoT design Ethics – Warehouse - Driver Assistance - IoT in Environmental Protection.

**Learning Resources:****Textbook(s):**

1. Biron.J and Follett.J, Foundational Elements of an IoT Solution, O'Reilly Media, 2016.

**References**

1. Daniel Minoli, Building the Internet of Things with IPv6 and MIPv6: The Evolving World of M2M Communications, ISBN: 978-1-118-47347-4, Wiley Publications
2. Pethuru Raj and Anupama C.Raman, The Internet of Things: Enabling Technologies, Platforms, and Use Cases, CRC Press
3. Hakima Chaouchi, The Internet of Things Connecting Objects to the Web, Wiley Publications, 2010
4. Vijay Madiseti and Arshdeep Bahga, Internet of Things (A Hands-on-Approach), 1<sup>st</sup> Edition, VPT, 2014.
5. Keysight Technologies, The Internet of Things: Enabling Technologies and Solutions for Design and Test, Application Note, 2016.

**Websites/ e-Learning Resources**

1. [https://onlinecourses.nptel.ac.in/noc17\\_cs22/course](https://onlinecourses.nptel.ac.in/noc17_cs22/course)
2. [http://www.cse.wustl.edu/~jain/cse570-15/ftp/iot\\_prot/index.html](http://www.cse.wustl.edu/~jain/cse570-15/ftp/iot_prot/index.html)

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	1	2	1	3	3	2	3	1
<b>CO2</b>	3	3	2	2	1	3	2	1	2	2
<b>CO3</b>	3	3	1	2	1	3	2	1	2	1
<b>CO4</b>	3	3	2	2	2	3	3	2	3	2

<b>CO5</b>	3	3	2	2	2	3	3	2	3	2
<b>Average</b>	3	3	1.6	2	1.4	3	2.6	1.6	2.6	1.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT2409	Human Resource Management	Supportive	5	4

This course aims to facilitate the students to know about the importance of human resources and the various aspects of human resource management.

**Course Outcomes:**

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

**CO1:** explain the concepts of Human resource management

**CO2:** difference between Traditional and Strategic Human Resource Management.

**CO3:** discuss the Causes of Grievance and its Redressal Mechanism.

**CO4:** identify the Essentials of Effective Collective Bargaining.

**CO5:** elucidate various Labour Welfare Theories.

**Unit I: Introduction to HRM**

**15 Hours**

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

**Unit II: Strategic HRM**

**15 Hours**

Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.

**Unit III : Industrial Relations**

**15 Hours**

Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.

**Unit IV : Organisational Development Collective Bargaining**

**15 Hours**

Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining.

**UNIT V : Employee welfare****15 Hours**

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

**Learning Resources:****Textbook(s):**

1. Ashwathappa, K., Human Resource Management, Tata McGraw-Hill Education, Noida ,2023

**References:**

1. Mamoria, C.B., and Gaonkar, S.V., Personnel Management, Himalaya Publishing House, Mumbai, 2011.
2. Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune, 2016
3. Subba Rao, P., Personnel and Human Resource Management, Himalaya Publishing House, Mumbai, 2015
4. Prasad, L.M., Human Resource Management, Sultan and Chand sons Publications, New Delhi, 2017
5. DeCenzo, D.A. and Robbins, S.P Fundamentals of Human Resource Management, Wiley, India, 2018

**Websites/ e- Learning resources**

1. <https://hr.university/shrm/strategic-human-resource-management/>
2. <https://www.investopedia.com/terms/c/collective-bargaining.asp>
3. <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	3	3	3	3
<b>CO2</b>	3	3	2	2	2	2	2	2	3	3
<b>CO3</b>	3	3	1	2	1	2	3	2	3	2
<b>CO4</b>	3	3	1	2	1	2	3	3	3	2
<b>CO5</b>	3	3	2	2	2	2	3	3	2	3
<b>Average</b>	3	3	1.6	2	1.6	2	2.8	2.6	2.8	2.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credit
24CIT2211	Salesmanship	SEC	3	2

The objective of this course is to develop an understanding of the dynamics of salesmanship and selling. The course would develop employability and vocational skills.

### Course Outcomes

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

**CO1:** explain the objectives, origin and development of salesmanship

**CO2:** discuss the importance and nature of the product

**CO3:** analyse customer psychology and attitude of the salesman.

**CO4:** evaluate the duties and responsibilities of salesmanship

**CO5:** classify different types of advertising.

### Unit I Introduction to Salesmanship

**9 Hours**

Salesmanship – Meaning – Objectives - important methods – origin and development of salesmanship – qualities of effective salesperson – duties of the sales manager and control of salesman.

### Unit II Types of salesmanship

**9 Hours**

Fundamentals of successful selling – sales personality – importance and nature of product knowledge – different types of customers – types of salesmanship.

### Unit III Buying Motives

**9 Hours**

Buying motives– customer psychology – important buying motives – rational versus emotional motives – selling points and buying motives – attitudes of salesman.

### Unit IV Duties and Responsibilities of salesmen

**9 Hours**

Meaning – sales process – prospecting – methods of prospecting – responsibility and problems – approaches – types of approach – retail salesman- duties, responsibilities and problems.

### Unit V Advertising and Salesmanship

**9 Hours**

Meaning – salesmanship and advertising – purpose and importance of advertising – classifications of advertising – benefits to manufacturer, retailer and consumer – code of commercial against modern advertising – advertising in media.



**Learning Resources:****Textbook(s):**

1. Pillai Bagavathy R.S.N, Marketing Management, Sultan Chand & Sons New Delhi, 2018

**References:**

1. Pooja Goel, Personal Selling and Salesmanship, Galgotia publishing Company, Dayaraganj, New Delhi 2021
2. Callie Daum, Marketing Management, Vibrant Publishers , 2020.
3. Philip Kotler, Marketing Management, Pearson Education Noida, Uttar Pradesh 2022.
4. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi, 2004
5. Rustom S. Davar, Salesmanship and Publicity, 16th edition, Vikas Publication House Pvt Ltd.

**Websites/ e- Learning resources**

1. <https://gcgldh.org/media/tuknvbei/salesmanship.pdf>
2. <https://www.sxcran.org/Download/StudyMaterialEnglishGE.pdf>
3. <http://www.slideshare.net/32112/7008195-advertisingandsalespromotion>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	2	2	2	2	2	2	2	1
<b>CO2</b>	3	3	2	2	2	2	1	2	2	2
<b>CO3</b>	3	3	3	3	1	2	2	2	2	2
<b>CO4</b>	3	3	3	2	1	2	1	2	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	1
<b>Average</b>	3	3	2.4	2.2	1.6	2	1.6	2	1.8	1.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT2502	Corporate Accounting – II	Core	5	5

This course aims to gain an understanding about reconstruction, Final statements of banking companies and to understand the legal requirements of financial accounts to have an insight on modes of winding up of a company

### Course Outcomes

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

**CO1:** explain the accounting treatment of amalgamation, absorption and external reconstruction

**CO2:** apply and alter the share capital and internal reconstruction

**CO3:** describe the accounting procedure of non-performing assets

**CO4:** prepare consolidated accounts of holding companies

**CO5:** create liquidator's final statements

### Unit I : Amalgamation, Absorption & External Reconstruction 15 Hours

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

### Unit II: Alteration of Share Capital – & Internal Reconstruction 15 Hours

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

### Unit III: Accounting of Banking Companies 15 Hours

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

### Unit IV: Consolidated Financial Statements 15 Hours

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

### Unit V: Liquidation of Companies 15 Hours

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

**Learning resources:****Textbook(s):**

1. Reddy, T.S., and Murthy, A., Corporate Accounting, Margham Publication, Chennai,2016

**References:**

1. Gupta, R.L. and Radhaswamy, M., Advanced Accounts Vol I, Sultan Chand, New Delhi,2022
2. Bhushan Kumar Goyal, Corporate Accounting, Taxmann, New Delhi,2022
3. Shukla, M.C., Grewal, T.S., and Gupta, M.P., Advanced Accounts Vol I, S. Chand, New Delhi,2022
4. Shukla, M.C., Advanced accounting Vol I, S. Chand, New Delhi,2022
5. Jain, S.P. and Narang, N.L., Advanced Accounting Vol I, Kalyani Publication, New Delhi, 2021

**Websites/ e- Learning resources**

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	3	3	3	2	2	2	3	3	2
<b>CO3</b>	3	3	3	3	2	2	1	2	3	2
<b>CO4</b>	3	3	3	3	1	2	2	3	3	1
<b>CO5</b>	3	3	2	2	1	2	1	3	2	1
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.6	2.8	2.6	1.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT2404	Company law	Core	4	4

This course aims to have an understanding on the formation of a company and the requisites of meeting and resolution and to gain knowledge on the procedure to appoint and remove Directors and modes of winding up

### Course Outcomes

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

**CO1:** classify the companies under the Companies Act 2013

**CO2:** examine the contents of the Memorandum of Association & Articles of Association

**CO3:** discuss the qualification and disqualification of Auditors

**CO4:** describe the powers and duties of board of directors.

**CO5:** analyse the modes of winding up

### Unit I: Introduction to Company law

**12 Hours**

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

### Unit II: Formation of Company

**12 Hours**

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

### Unit III: Meeting

**12 Hours**

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

### Unit IV: Management & Administration

**12 Hours**

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director –

Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

### Unit V: Winding up

**12 Hours**

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

#### Learning Resources:

##### Textbook(s):

1. Kapoor, N.D., Elements of Company Law, Sultan Chand & Sons, New Delhi, 2016

##### References:

- 1 CA. Kamal Garg, Bharat's Corporate and Allied Laws, 2013
- 2 Institute of Company Secretaries of India, Companies Act 2013, CCH Wolter Kluwer Business, 2013
- 3 Charles Wild and Stuart Weinstein Smith, Company Law, Pearson Longman, 2009
- 4 Thothadri, S., and Abdul Gaffoor, P.M.S., Company Law, Vijay Nichole Imprints Limited, Chennai, 2013

##### Websites/ e- Learning resources

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

#### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	2
<b>CO2</b>	3	3	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	2	2	1	2	2	3	2	3
<b>CO4</b>	3	3	1	2	2	2	2	3	2	3
<b>CO5</b>	3	3	2	2	1	2	2	3	1	2
<b>Average</b>	3	3	1.8	2	1.6	2	2	3	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT2406	Management Accounting	Core	4	4

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

### Course Outcomes

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

**CO1:** remember the basics in management accounting

**CO2:** apply the knowledge of preparation of Financial Statements

**CO3:** analyse the concepts relating to fund flow and cash flow

**CO4:** evaluate techniques of budgetary control

**CO5:** formulate criteria for decision making using principles of marginal costing.

### Unit 1: Introduction to Management Accounting

**12 Hours**

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

### Unit 2: Financial Statement Analysis

**12 Hours**

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

### Unit 3: Fund Flow Analysis & Cash Flow Analysis

**12 Hours**

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.

### Unit 4: Budgetary Control

**12 Hours**

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

**Unit V: Marginal Costing****12 Hours**

Marginal Costing: Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.

**Learning Resources:****Textbook(s):**

1. Reddy, T.S. & Hari Prasad Reddy, Y., Management Accounting, Margham Publications, Chennai, 2017

**References:**

1. Maheswari, S. N., Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi, 2013
2. Shashi K. Gupta, R.K Sharma and Neeti Gupta, Management Accounting, Kalyani Publishers, Chennai, 2021
3. Jenitra L. Mervin, Daslton L. Cecil, Management Accounting, Lerantec Press, Chennai, 2017
4. Jain, S.P., & Narang, K.L. (2018) Cost and Management Accounting, Kalyani Publications, 2019
5. Chadwick – The Essence of Management Accounting, Financial Times Publications, England, 1996

**Websites/ e- Learning resources**

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

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	2
<b>CO2</b>	3	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	2	3	2	1
<b>CO5</b>	3	3	2	2	1	2	1	3	1	2
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.6	2.8	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CIT2308	Web Technology (PHP) (TcL)	Core	4	3

The objective of this course is to enable the students, to understand the concept of PHP and MYSQL to develop dynamic web sites for user on the Internet. To develop web sites ranging from simple online information forms to complex e-commerce sites with MySQL database, building, connectivity, and maintenance.

### Course Outcomes:

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

**CO1:** understand the general concepts of PHP scripting language for the development of Internet websites.

**CO2:** develop programs using conditional and looping statements

**CO3:** understand the basic functions of MySQL database program and XML concepts

**CO4:** analyze and develop PHP programs using Functions and Classes.

**CO5:** learn the relationship between the client side and the server side scripts.

### Unit I: Introduction to PHP

**12 Hours**

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

### Unit II: Control Flow Structures

**12 Hours**

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

### Unit III: Arrays

**12 Hours**

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

### Unit IV: Functions and Classes

**12 Hours**

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



**Unit V: MYSQL and XML****12 Hours**

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

**Learning Resources:****Textbook(s):**

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

**References:**

1. Steven Holzner , The PHP Complete Reference, Tata McGraw Hill, 2007.
2. Steven Holzer , Spring into PHP, Tata McGraw Hill 2011, 5thEdition.
3. Head First PHP & MySQL: A Brain-Friendly Guide- 2009-Lynn mighley and Michael Morrison.

**Web Sites:**

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

**LIST OF PRACTICALS**

1. PHP program which adds up columns and rows of given table
2. PHP program to compute the sum of first n given prime numbers
3. PHP program to find valid an email address
4. PHP program to convert a number written in words to digit.
5. PHP script to delay the program execution for the given number of seconds.
6. PHP script, which changes the colour of the first character of a word
7. PHP program to find multiplication table of a number.
8. PHP program to calculate Factorial of a number.
9. PHP code to create a student mark sheet table. Insert, delete and modify records.
10. From a XML document (email.xml), write a program to retrieve and print all the e-mail addresses from the document using XML
11. From a XML document (tree.xml), suggest three different ways to retrieve the text value `&#39;John&#39;` using the DOM:
12. Write a program that connects to a MySQL database and retrieves the contents of any one of its tables as an XML file. Use the DOM

**Mapping of Courses with PSOs**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>	<b>PSO8</b>	<b>PSO9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	1	2	2	3	2	1	1	1
<b>CO2</b>	3	3	2	2	1	3	2	2	2	2
<b>CO3</b>	3	3	1	3	1	3	2	1	2	2
<b>CO4</b>	3	3	2	3	2	3	1	2	1	2
<b>CO5</b>	3	3	2	3	2	3	2	2	2	1
<b>Average</b>	3	3	1.6	2.6	1.6	3	1.8	1.6	1.6	1.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT2410	E- Commerce	Supportive	5	4

This course aims to familiarize the students 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**

**CO1:** explain the role and activities of E – Commerce.

**CO2:** discuss the Benefits and model of e-tailing

**CO3:** analyze the marketing concepts of e – commerce.

**CO4:** describe the Electronic Payment Systems and its securities.

**CO5:** examine the Ethical principles Privacy and Information Rights

**Unit I: Introduction to E-Commerce**

**15 Hours**

Defining E – Commerce - Main Activities of Electronic Commerce - Benefits of E-Commerce - Broad Goals of Electronic Commerce - Main Components of E-Commerce - Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.

**Unit II: E-Commerce Business Models & Consumer Oriented E Commerce**

**15 Hours**

E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.

**Unit III: E-Commerce Marketing Concepts**

**15 Hours**

The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.

**Unit IV: Electronic Data Interchange & Security**

**15 Hours**

Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital

Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

### Unit V: Ethics in E-Commerce

**15 Hours**

Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

#### Learning Resources:

##### Textbook(s):

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi. 2022

##### References

1. Joseph S. J., E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi, 2015
2. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London, 2017
3. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida, 2017
4. Clarke W, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai.
5. Agarwala, K.N. and Agarwala. D, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai.

##### Websites/ e- Learning resources

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
3. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>

#### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	3	2	2	1	2
<b>CO2</b>	3	2	2	2	2	3	2	1	2	2
<b>CO3</b>	3	3	1	2	1	3	1	2	2	1
<b>CO4</b>	3	3	2	1	2	3	2	2	2	2
<b>CO5</b>	3	3	1	2	1	3	1	2	1	1

<b>Average</b>	3	2.8	1.6	1.8	1.6	3	1.6	1.8	1.6	1.6
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**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credit
24CIT2212	Tourism Management	SEC	3	2

This course aims at creating an understanding about the nature of Tourism business, Types, elements, tourism system and its emerging trends.

### Course Outcomes:

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

**CO1:** explain the evolution, and significant characteristics of tourism.

**CO2:** identify the job opportunities in the tourism industries.

**CO3:** classify different forms of tourism.

**CO4:** develop a comprehensive understanding of the importance of marketing in the tourism industry.

**CO5:** gain insight into the concept and significance of Human Resource Development (HRD) in the travel industry.

### Unit I: Introduction to Tourism

**9 Hours**

Definition and Historical Development of Tourism – Structure - Components and Elements. Nature, Characteristics and Significance of Tourism Industry, Approaches to the Study of Tourism.

### Unit II: Tourism Dynamics

**9 Hours**

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

### Unit III : Forms of Tourism

**9 Hours**

Inter–regional and Intra–regional Tourism, Inbound and Outbound Tourism, Domestic, International Tourism. Forms of Tourism: Religious, Historical, Social, Adventure, Business, Conferences, Conventions, Incentives, Sports and Adventure, Senior Tourism, Special Interest tourism like Culture or Nature Oriented, Ethnic, Concept of Sustainable Tourism.

### Unit IV: Tourism Marketing

**9 Hours**

Need for Marketing in Tourism, Defining Tourism Marketing, The Tourist Product, Special Features of Tourism Marketing, Marketing Process, Marketing Research, Market Segmentation, Market Targeting, Tourism Promotion, Advertising, Public Relations.

**Unit V : Recent development Tourism****9 Hours**

Medical Tourism – Eco Tourism – Sustainable tourism - Culinary tourism - Digital transformation and travel technology- Experiential travel - niche tourism

**Learning Resources:****Textbook(s):**

1. Bhatia A.K., Tourism and development, Sterling Publishers, New Delhi, 2020.

**References**

1. Sampath Kumar Swain and Jithendra Mohan Mishra, “Tourism Principles and Practices”, Oxford University Press, India, 2017
2. Alan. J, “Fundamentals of Tourism”, Jayalakshmi Publications, Madurai, 2016
3. Nafees A. Khan, “Development of Tourism in India, Anmol Publications”, New Delhi, 2014.
4. Gray and Ligouri, “Hotel and Motel Management and Operations”, Prentice Hall India, 2014.
5. Sinha P.C, Tourism Evolution Scope Nature & Organisation, Anmol Publication 2013

**Websites/ e- Learning resources**

1. <https://www.studocu.com/in/document/dr-apj-abdul-kalam-technicaluniversity/bhmct/tourism-management-lecture-notes-1-5/4361029>
2. [https://vikramuniv.ac.in/files/wp-content/uploads/P.G.IV\\_tourism\\_management\\_-\\_DR.NEHA\\_MATHUR.pdf](https://vikramuniv.ac.in/files/wp-content/uploads/P.G.IV_tourism_management_-_DR.NEHA_MATHUR.pdf)
3. [https://www.tutorialspoint.com/tourism\\_management/tourism\\_management\\_tutorial.pdf](https://www.tutorialspoint.com/tourism_management/tourism_management_tutorial.pdf)
4. [https://nibmehub.com/opacservice/pdf/read/Tourism%20Management%20\\_%20an%20introduction-%203rd%20edition.pdf](https://nibmehub.com/opacservice/pdf/read/Tourism%20Management%20_%20an%20introduction-%203rd%20edition.pdf)
5. <https://uou.ac.in/sites/default/files/slm/ETS-102.pdf>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	2	2	2	1	2	2	3	1
<b>CO2</b>	3	3	3	3	2	2	1	2	2	2
<b>CO3</b>	3	3	3	3	2	2	2	2	3	2
<b>CO4</b>	3	3	3	3	1	1	2	1	2	2
<b>CO5</b>	3	3	2	2	2	2	1	2	2	1
<b>Average</b>	3	3	2.6	2.6	1.8	1.6	1.6	1.8	2.4	1.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT3601	Cost Accounting-I	Core	6	6

This course aims to impart knowledge on classification of costs, preparation of cost sheet and especially the elements of cost.

**Course Outcomes:**

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

- CO1:** explain the various concepts of cost accounting.
- CO2:** prepare the reconciliation of cost sheet.
- CO3:** analyse the various valuation methods of issue of materials.
- CO4:** examine the different methods of calculating labour cost.
- CO5:** critically evaluate the apportionment of Overheads.

**Unit I : Introduction of Cost Accounting**

**18 Hours**

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

**Unit II: Cost Sheet and Methods of Costing**

**18 Hours**

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

**Unit III: Material Costing**

**18 Hours**

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

**Unit IV: Labour Costing**

**18 Hours**

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



**Unit V:Overheads Costing****18 Hours**

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

**Learning Resources:****Textbook(s):**

1.Murthy, A. & Gurusamy, S., Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai,2014

**References:**

- 1.Jain, S.P. and Narang, K.L, Cost Accounting. Kalyani Publishers, New Delhi, 2023
- 2.Khanna, B.S., Pandey, I.M., Ahuja, G.K., and Arora, M.N., Practical Costing, S. Chand & Co, New Delhi2016
- 3.Dr. Maheswari, S. N., Principles of Cost Accounting, Sultan Chand Publications, New Delhi,2023
- 4.Reddy, T.S. and Hari Prasad Reddy, Y., Cost Accounting, Margham Publications, Chennai,2022
- 5.Iyengar, S.P., Cost Accounting, Sultan Chand Publications, New Delhi,2023

**Websites/ e- Learning resources**

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

**Mapping of Courses with PSOs**

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	2	2	2	2	1	3	1	2
CO2	3	3	3	3	2	2	1	3	2	3
CO3	3	3	3	3	2	2	2	2	2	3
CO4	3	3	3	3	1	2	2	3	2	3
CO5	3	3	2	2	1	2	2	3	1	2
Average	3	3	2.6	2.6	1.6	2	1.6	2.8	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT3603	Income Tax Law and Practice –I	Core	6	6

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

**Course Outcomes:**

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

- CO1:** illustrate the provisions of Income Tax Act, 1961
- CO2:** determine the Income from salary and its taxability
- CO3:** ascertain the Income from House Property
- CO4:** assess the income from Business and Profession
- CO5:** compute the Income from Capital Gain and Other Sources.

**Unit I: Introduction to Income Tax**

**18 Hours**

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- Capital and Revenue – Exempted Income under Section 10

**UNIT II: Income from Salary**

**18 Hours**

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**

**18Hours**

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

**UNIT IV: Income from Profits and Gains from Business and Profession**

**18 Hours**

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: Income from Capital Gains and other sources****18 Hours**

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.

**Learning Resources:****Textbook(s):**

1. Reddy, T.S. and Hari Prasad Reddy, Y., Income Tax Law and Practice, Margham Publications, Chennai, Relevant Assessment year

**References:**

1. Gaur, V.P., Narang, Rajeev Puri, Puja Gaur and Narang, D., - Income Tax Law and Practice, Kalyani Publishers, New Delhi, Relevant Assessment year

2. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi, Relevant Assessment year

3. Mehrotra, H.C., Dr. Goyal S.P., Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra, Relevant Assessment year

4. Srinivasan, T.; – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai, Relevant Assessment year

5. Hariharan, N., Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai, Relevant Assessment year

**Websites/ e- Learning resources**

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	2	3
<b>CO2</b>	3	3	3	3	2	2	2	3	3	2
<b>CO3</b>	3	3	3	3	2	2	2	2	3	2
<b>CO4</b>	3	3	3	3	1	2	1	3	3	3

<b>CO5</b>	3	3	2	2	1	2	1	3	2	3
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.6	2.8	2.6	2.6

**3- Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT3605	Banking Law and Practice	Core	6	6

This course aims to impart the knowledge of banking system in India and also introduce various banking products and services and its applications and improve the financial literacy of the students by transforming them financial knowledgeable individual.

### Course Outcomes:

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

- CO1:** classify different types of banks.
- CO2:** explain the Provisions of Banking Regulations Act, 1949.
- CO3:** identify Factors influencing bank lending and trade financing.
- CO4:** elucidate the process of customer Grievance Redressal.
- CO5:** discuss the various E payments system.

### Unit I: Introduction to Banking

**18 Hours**

History of Banking – Different phases of Development of Indian Banking System – Banking System in India – Classification of Banks in India: Scheduled Banks – Non – scheduled Banks – Difference between Scheduled Banks – Non – scheduled Banks – Banking Structure in India: Meaning – Definition – Features – Commercial Banks – Co-operative Banks – Regional Rural Banks – Developments Banks – Differentiated Banks: Small Finance Banks – Payments Banks – Local Area Banks – Differences between Commercial Banks and Co-operative Banks – Differences between Differentiated Banks and Universal Banks – Role of Banks in Economic Development.

### Unit II: Reserve Bank of India

**18 Hours**

Provisions of Banking Regulations Act, 1949 – History of Reserve Bank of India – Establishment – Objectives – Legal framework – Functions of Reserve Bank of India – Differences between Central Bank of India and Commercial Banks – State Bank of India – Origin and History – Establishment – Structure of SBI: Indian Subsidiaries – Foreign Subsidiaries – Foreign Non-banking Subsidiary – Non-Banking Financial Company: Meaning – Differences between Banks and NBFCs and Regulations of RBI – Financial Sector Reforms: Sukhamoy Chakravarty Committee, 1985 – Narasimham Committee I and II – Prudential norms: Capital adequacy norms – classifications of assets and provisioning – Meaning – Structure of Interest Rates – Short term and Long term – Impact of Savings and Borrowings.

**Unit III: Banking Services****18 Hours**

Personal Banking: Kinds of Accounts – Savings – Current – Fixed Deposit – Recurring Deposit – Fixed Deposit Receipt (FDR) – Steps in opening Account – Donatio Mortis Causa’ – Passbook – Relationship between banker and customers – Types of Customers – KYC norms – Bank Lending – Lending sources – Principles of Sound Lending – Forms of lending – Loan Evaluation Process – Securities of lending – Factors influencing bank lending – Trade financing – Negotiable Instruments: Meaning – Characteristics – Types – Differences between Cheque and Bill of Exchange – Crossing: Definition – Objectives – Kinds – Crossing and Negotiability – Consequences of Crossing.

**Unit IV: Endorsement****18 Hours**

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

**UnitV: E-Banking****18 Hours**

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

**Learning Resources:****Textbook(s):**

1. Gurusamy, S., Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai, 2023.

**References:**

1. Muraleedharan, D., Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi, 2014.
2. Gupta, P.K., and Prof. Gordon, E., Banking and Insurance, Himalaya publication, Kolkata,2017

3. Gajendra, A., Text on Banking Theory Law & Practice, Vrinda Publication, Delhi, 2012.
4. Kandasami, K.P., Natarajan, S., & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi, 2010.
5. Santhanam, B., Banking & Financial System, Margham Publication, Chennai, 2019.

**Websites/ e- Learning resources**

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

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	3	2	2	2	2	3	1	2
<b>CO2</b>	3	3	2	2	2	2	2	2	2	3
<b>CO3</b>	3	3	3	2	2	2	2	2	2	3
<b>CO4</b>	3	3	3	2	2	2	2	3	2	3
<b>CO5</b>	3	3	2	2	2	3	2	3	1	2
<b>Average</b>	3	3	2.6	2	2	2.2	2	2.6	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CIT3407	Practical Tally (TcL)	DSE	5	4

The objective of the course is to train students in the Computerized Accounting using Tally and pursue the career in this sector.

**Course Outcomes:**

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

On the successful completion of the course, the students will be able to

**CO1:** create a Company, groups and ledgers

**CO2:** create Accounting vouchers

**CO3:** prepare inventory in Tally

**CO4 :** setup point of sales in Tally

**CO5:** organize tally for TDS and GST

**Unit- I : Basics of Accounting**

**15 Hours**

Introduction to Tally- Different Versions of Tally- Features- Significance- Need- Creation of a Company - Creating groups and ledger- display of trial balance and balance sheet

**Unit- II : Accounting Voucher**

**15 Hours**

Creating accounting voucher for purchase – sales – debit note – credit note- receipt voucher – Payment Voucher.

**Unit- III: Inventory in Tally**

**15 Hours**

Stock Groups, Stock Categories, Godowns / Locations, Units of Measure, Stock Items. Voucher Entry in Tally, Accounting Vouchers, Inventory Vouchers, Invoicing. Cash Flow Statement and Funds Flow Statement Analyzing and Managing Inventory.

**Unit- IV: Payroll and Budgetary control**

**15 Hours**

Basic Concepts, Employee creation, Group creation, Attendance, Voucher Type creation, Payroll entries Point of Sale (PoS): Features, Configuring Point of Sale in Tally , Entering POS Transactions and POS Reports.

Budgetary control: Creation of budget, group budget, Budgetary ledger creation, alteration of budget, deletion of budget



**Unit- V: Basic concepts and Configuring Tally for Taxation****15 Hours**

Service Tax, Tax Deducted at Source, Tax Collect at Source, Central Sales Tax and Goods & Services Tax (GST).

**Learning Resources****Textbook(s):**

1. Navneet Mehra , GST Tally ERP 9, 1st Edition, Kindle Edition, V&S Publishers, New Delhi, 2020

**References:**

1. Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), BPB Publications, New Delhi, 2018
2. DT Editorial Service, Tally.ERP 9 with GST in Simple Steps [Print Replica] Kindle Edition, Dreamtech Press, New Delhi, 2020

**Web Sites:**

1. [https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual\\_v5.1.0.0.pdf](https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf)
2. [https://help.tallysolutions.com/seriesa/re1-5-4/en/help/TDL\\_Reference\\_Manual.pdf](https://help.tallysolutions.com/seriesa/re1-5-4/en/help/TDL_Reference_Manual.pdf)
3. <https://tallyprimebook.com/product-category/e-book-download/>

**LIST OF PRACTICALS**

1. Preparation of Trial Balance - preparation of profit and loss accounts, Balance sheet
2. Interest simple, compound interest calculation. Setting ledger master, Interest report.
3. Receivable and payable management, meaning activating bill wise details, all types of entries
4. Cost Centres and Category summary, cost centre breakup ledgers and group break up outstanding receivable and payable, interest receivable and payable, statistics, cash and fund flow daybook list of account reversing journals, optional vouchers.
5. Budget Budgetary control creation of budget, group budget Budgetary ledger creation alteration of budget deletion of budget.
6. Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports
7. Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments
8. Electronic Commerce Introduction, Tax Collected at Source (TCS), Procedures for E-commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors
9. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions.

## 10. GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

**Mapping of Courses with PSOs**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>	<b>PSO8</b>	<b>PSO9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	1	2	1	3	1	1	2	1
<b>CO2</b>	3	3	2	2	2	3	2	2	3	2
<b>CO3</b>	3	3	1	3	2	3	2	2	3	2
<b>CO4</b>	3	3	2	3	2	3	2	2	3	2
<b>CO5</b>	3	3	2	3	1	3	2	1	2	1
<b>Average</b>	3	3	1.6	2.6	1.6	3	1.8	1.6	2.6	1.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CIT3409	Software Engineering	DSE	4	3

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

### Course Outcomes:

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

**CO1:** understand the Software Models

**CO2:** gain knowledge about Requirement Analysis

**CO3:** plan system analysis by creating architectural design and user interface design

**CO4:** design various types of UML diagrams.

**CO5:** relate software testing with quality assurance.

### Unit I: Fundamentals of Software

**12 Hours**

Introduction – Evolution – Software Development projects – Emergence of Software Engineering. Software Life cycle models – Waterfall model – Rapid Application Development – Agile Model – Spiral Model.

### Unit II: Requirement and Specification

**12 Hours**

Requirement Analysis and Specification – Gathering and Analysis – SRS – Formal System Specification.

### Unit III: Software Design

**12 Hours**

Software Design – Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches Function Oriented Design – Structured Analysis – DFD – Structured Design – Detailed design

### Unit IV: UML Diagrams

**12 Hours**

Object Modeling using UML – OO concepts – UML – Diagrams – Use case, Class, Interaction, Activity, State Chart – Postscript.

**Unit V: Testing**

Coding & Testing – coding – Review – Documentation – Testing – Black-box, White-box, Integration, OO Testing, Smoke testing.

**Learning Resources:****Textbook(s):**

1. Roger S. Pressmen, Software Engineering - A Practitioner's Approach, McGraw- Hill, New Delhi, 2014

**References**

1. Ian Summer Ville, Software Engineering, 10th Edition, Pearson Publication, New York, 2017.
2. Jason, UML A Beginners Guide, Tata McGraw-Hill, New Delhi, 2003.

**Websites/ e-Learning Resources**

1. <https://www.geeksforgeeks.org/software-engineering/>
2. <https://www.javatpoint.com/software-engineering>
3. [https://www.tutorialspoint.com/software\\_engineering/index.htm](https://www.tutorialspoint.com/software_engineering/index.htm)

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	1	2	2	3	2	1	2	2
<b>CO2</b>	3	3	2	2	2	3	1	2	2	2
<b>CO3</b>	3	3	1	2	1	3	1	2	3	2
<b>CO4</b>	3	3	2	1	1	3	2	1	3	2
<b>CO5</b>	3	3	2	2	2	3	2	2	3	1
<b>Average</b>	3	3	1.6	1.8	1.6	3	1.6	1.6	2.6	1.8

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CIT3311	Export and Import Documentation	GE	4	3

The aim of this course is to inculcate the conceptual understanding of the export import procedure and documentation as well as its related formalities among the students.

**Course Outcomes:**

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

**CO1:** explain the concept and essential components of export documentation.

**CO2:** identify various transport documents related to export.

**CO3:** familiarise about the Export Compliance Documents

**CO4:** enumerate the Documents to be submitted by the Importers.

**CO5:** examine the various octroi forms related to import.

**Unit I : Introduction to Export Documentation**

**12 Hours**

Export Documentation : Meaning – Definition- Need – Characteristics – Essential Components – Important Inco Terms – Proforma Invoice – Commercial Invoice – Packing List

**Unit II : Export Documents**

**12 Hours**

Certificate of origin – bill of lading – airway bill – shipping bill – letter of credit – inspection certification – bill of entry- export packing list- Agencies involved in Export Shipments.

**Unit III : Export Compliance Documents**

**12 Hours**

Destination control statement – warehouses receipt – export declaration – certificate of conformity – dangerous goods form – phytosanitary and fumigation certificate.

**Unit IV : Introduction to Import Documentation**

**12 Hours**

Import Documentation: Meaning – Need – Characteristics – Technical Terminologies- Requirements for IEC Code Number- Documents to be submitted by the Importers: Invoice, Packing list, Bill of Lading, GATT Declaration, Letter of Credit, certificate of Origin, Import License etc.

**Unit V : Statutory and Regulatory Import Documents**

**12 Hours**

Bill of Entry - Foreign Exchange Control Form (Form A-1)- Terminal Handling Receipt - Certified Engineer's Report - Cargo Release Order - Product Manual - Inspection report – Octroi Forms

**Learning Resources:****Textbook(s):**

1. Sultan Ahmad & Madhurima Lall , Export Import: Procedure and Documentation, Sultan Chand & Sons, New Delhi, 2021

**References**

1. Exporters Manual As Per New Foreign Trade Policy and Procedures 2024, Nabhi Publications, New Delhi, 2024
2. Rama Gopal. C, Export Import Procedures: Documentation and Logistics, New Age International Publishers, New Delhi, 2022
3. Acharya & Jain , Export Marketing , Himalayan Publishing, Mumbai, 2018
4. Mahalakshmi. S and Senthilvelmurugan.J, Export and Import Documentation and Procedures, MJP Publishers, Chennai , 2013

**Websites/ e- Learning resources**

1. [https://books.google.co.in/books?id=byWmFQGYjNwC&printsec=frontcover&redir\\_esc=y#v=onepage&q&f=false](https://books.google.co.in/books?id=byWmFQGYjNwC&printsec=frontcover&redir_esc=y#v=onepage&q&f=false)
2. <https://www.slideshare.net/AnupamAshish3/import-procedure-and-documentation>
3. <https://www.slideshare.net/jijomathewz/export-documentation-54640168>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	1	3	1	2	1	1	1	1
<b>CO2</b>	3	3	2	3	1	2	2	2	2	2
<b>CO3</b>	3	3	1	3	2	3	1	2	2	2
<b>CO4</b>	3	3	2	3	2	3	2	2	1	2
<b>CO5</b>	3	3	2	3	2	3	2	2	2	1
<b>Average</b>	3	3	1.6	3	1.6	2.6	1.6	1.8	1.6	1.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credit
24CIT3313	Digital Banking	GE	4	3

This course aims to introduce variety of digital banking products, their challenges, benefits, and the latest advancements to the students.

### Course Outcomes:

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

- CO1:** discuss the concept and significance of digital banking.
- CO2:** identify the Risks associated with Internet Banking
- CO3:** describe the challenges of branchless banking.
- CO4:** determine the significance of various digital payment systems.
- CO5:** identify the emerging technologies in Digital Banking.

### Unit I: Introduction

**12 Hours**

Introduction to Digital Banking - Need - Importance – Merits – Limitations- Channels of Digital Banking- Digital Banking Products in India: Mobile Banking, Internet Banking, Cash Deposit Machines, Branchless Banking, EMV technology.

### Unit II: Internet Banking

**12 Hours**

Origin of Internet Banking - Internet Banking Products – Features - Types of Risks associated with Internet Banking - Technology and Security Standards for Internet Banking- Dos and Don'ts of Internet Banking.

### Unit III : Branchless Banking

**12 Hours**

Introduction- Meaning and Definition- Objectives of Branchless Banking – Benefits –Limitations- Products- Process - Channels of branchless banking – Challenges of Branchless Banking in India.

### Unit IV: Payment Systems

**12 Hours**

Meaning – Definition – functions - Domestic Payment Systems : RuPay & RuPay Secure, Immediate Payment Service (IMPS), National Unified USSD Platform (NUUP), Real Time Gross Settlement (RTGS), National Electronic Fund Transfer (NEFT). National Automated Clearing House (NACH), Aadhaar Enabled Payment System (AEPS), Unified Payment Interface (UPI) , Cheque Truncation System , National Financial Switch (NFS).

**Unit V : Recent Developments in Digital Banking****12 Hours**

Fintechs - Business ecosystems - Block chain - Peer Financing - Cloud - Virtualisation - Analytics - Artificial Intelligence - Internet of things (IoT) - Machine Learning- Green Banking

**Learning Resources:****Textbook(s):**

1. Indian Institute of Banking and Finance; Digital Banking, Taxman Publication Pvt. Ltd. New Delhi; 2024

**References**

1. Lohana Sarika R., Digital Banking and Cyber Security. New Century Publications, New Delhi, 2020
2. Rao K. Srinivasa., Changing Dimensions of Banking in India, Notion Press, Chennai, 2020
3. Bhattacharya K. M., Agarwal O. P ; Basic of Banking and Finance; Himalaya Publishing House Ltd. Mumbai; 2021
4. Singh Jaspal., Digital Payments in India: Background, Trends and Opportunities, New Century Publications, 2019
5. Agarwal O. P, Modern Banking in India; Himalaya Publishing House, New Delhi; 2017.

**Websites/ e- Learning resources**

1. <https://www.gsma.com/solutions-and-impact/connectivity-for-good/mobile-for-development/wp-content/uploads/2012/06/indianotesonregulationbranchlessbanking2008.pdf>
2. <https://www.slideshare.net/AbhijeetDeshmukh18/payment-systems-59356739>
3. <https://www.bankrate.com/banking/digital-banking-trends-and-statistics/#digital-trends>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	2	1	1	3	1	2	2	1
<b>CO2</b>	3	3	3	2	2	3	2	2	2	2
<b>CO3</b>	3	3	3	2	2	3	2	3	2	2
<b>CO4</b>	3	3	2	2	1	3	1	3	2	1
<b>CO5</b>	3	3	2	3	2	3	2	3	1	2
<b>Average</b>	3	3	2.4	2	1.6	3	1.6	2.6	1.8	1.6

**3 – Strong, 2- Medium, 1- Low**



Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT3255	Internship	IS	-	2

To provide students with an opportunity to put into practice skills they have learned

**Course Outcomes :**

After the completion of the internship, the students will be able to

**CO1:** acquire firsthand experience, professional opportunities and personal growth.

**CO2 :** improve skills to understand and work with people from diverse backgrounds.

**CO3:** develop skills to recognize aspects of work culture and formal and informal networks.

**CO4:** learn the professional conduct in an organization

**CO5:** gain knowledge about Work Ethos

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	1	2	2	1	2
<b>CO2</b>	3	3	3	3	2	1	2	2	2	3
<b>CO3</b>	3	3	3	3	2	2	1	2	2	3
<b>CO4</b>	3	3	3	3	1	2	2	3	2	3
<b>CO5</b>	3	3	2	2	1	2	2	3	1	2
<b>Average</b>	3	3	2.6	2.6	1.6	1.6	1.8	2.4	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credit
24CIT3215	Business Start-ups	SEC	3	2

The aim of the course is to understand the new venture creations opportunities, its resources and requirements for enterprise Start-ups.

### Course Outcomes

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

**CO1:** explain the features, objectives, and classifications of business.

**CO2:** describe the start-ups landscape and policies.

**CO3:** identify the start-up capital requirement by analysing legal factors.

**CO4:** evaluate the various avenues of acquiring finance for start-ups.

**CO5:** assess the growth stages in new venture and reasons for scaling ventures.

### Unit I: Introduction to business

**9 Hours**

Meaning – Definition -Evolution- Nature – Features- objectives – Classification of Business- Sole proprietorship- Partnership firm- Joint Stock company- Co-operative enterprises- Public utilities- factors governing selection of an business organisation.

### Unit II : Start-ups in India

**9 Hours**

Meaning of Start-ups – Evolution – Definition of start-ups – Start-ups landscape in India- Start-up policies - Exemptions for start-ups- Life cycle of a Start-ups – Problems of start-ups – successful start-ups in India.

### Unit III : Start-up Capital Requirements

**9 Hours**

Identifying Start-up capital resource requirements- estimating Start-up cash requirement – Develop financial assumptions – Constructing process Map- Positioning the venture in the value chain – Launch strategy to reduce risks- Start-up financing metrics- legal environment – approval for new ventures- taxes or duties payable for new ventures.

### Unit IV: Funding for Start-ups

**9 Hours**

Financing options available for startups – Equity financing – Debt Financing – Venture Capital financing – IPO – Crowd funding – Incubators- Mudra banks - Bootstrapping, angel investors, accelerators.

**Unit V : Start-up Survival and Growth****9 Hours**

Stages of growth in a new venture- Growing with the market- Growing within the industry – Venture life partner – Reasons for new venture failures – Scaling ventures – Preparing for change – Leadership succession- support for growth and sustainability for the venture- Preparation of Business Proposal

**Learning Resources:****Textbook(s):**

1. Amit Vohra & Rachit Dhingra , Setting up of business Entities and Closure, 6<sup>th</sup> Edition, Bharath Law house, New Delhi 2022.

**References:**

1. Daniel Sitarz, Sole proprietorship: Small Business Start-up Kit, 3<sup>rd</sup> Edition Nova Publishing, USA 2011.
2. Eric Ries, The Lean Start-up: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses, 1st Edition, Crown Publishing, 2011.
3. Peter Thiel & Blake Masters, Zero to One: Notes on Start Ups, or How to Build the Future, Random House, 2014.
4. Norman M. Scarborough & Jeffery R. Cornwall, Essentials of Entrepreneurship and Small Business Management, 9th Edition, Prentice Hall, 2018.
5. Madhukar Shukla, Social Entrepreneurship in India, 1st Edition, SAGE Publications India Pvt Ltd., 2020.

**Websites/ e- Learning resources:**

1. [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
2. <https://www.constructionplacements.com/top-business-skills-for-startups/>
3. <https://in.indeed.com/career-advice/career-development/what-is-venture-capital>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	1	1	1	2	2	2	1	1
<b>CO2</b>	3	3	1	2	1	2	2	3	2	2
<b>CO3</b>	3	3	2	3	2	1	2	3	2	2
<b>CO4</b>	3	3	2	3	2	2	3	3	2	2
<b>CO5</b>	3	3	2	3	2	2	3	2	2	2

<b>Average</b>	3	3	1.6	2.4	1.6	1.8	2.4	2.6	1.8	1.8
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**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT3602	Cost Accounting-II	Core	6	6

This course aims to enable the learners to impart knowledge of cost accounting standards and to familiarize them with the different forms of costing like contract, process, operational costing and standard costing.

### Course Outcomes:

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

**CO1:** differentiate between CAS and FAR Regulations

**CO2:** apply the knowledge of contract costing.

**CO3:** analyze the concepts of process costing.

**CO4:** prepare operating cost statement.

**CO5:** calculate variances.

### UNIT I: Job and Contract Costing

**18 Hours**

Job Costing – Definition – features – calculation of job costing- Contract Costing: Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c.

### UNIT II : Process Costing

**18 Hours**

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.

### UNIT III: Operation Costing

**18 Hours**

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

### UNIT IV : Standard Costing

**18 Hours**

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

**UNIT V : Cost Accounting Standards**

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards -Responsibility Accounting and Divisional Performance Measurement

**Learning Resources:****Textbook(s)**

1. Murthy, A. & Gurusamy, S., Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai,2014

**References:**

1. Jain, S.P. and Narang, K.L. Cost Accounting. Kalyani Publishers. New Delhi,2023
2. Khanna, B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi,2016
3. Dr. Maheswari, S.N., Principles of Cost Accounting, Sultan Chand publications, New Delhi,2023
4. Reddy, T.S. and Hari Prasad Reddy, Y., Cost Accounting, Margham publications, Chennai,2022
5. Iyengar, S.P., Cost Accounting, Sultan Chand Publications, New Delhi, 2023

**Websites/ e- Learning resources**

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	3
<b>CO2</b>	3	3	3	3	2	2	3	3	2	2
<b>CO3</b>	3	3	3	3	2	2	2	2	2	3
<b>CO4</b>	3	3	3	3	1	2	2	3	2	3
<b>CO5</b>	3	3	2	2	1	2	2	3	1	2
<b>Average</b>	3	3	2.6	2.6	1.6	2	2.2	2.8	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT3604	Income Tax Law and Practice -II	Core	6	6

The course will equip students to gain a deeper knowledge about the provisions relating to set off and carry forward of losses, and deductions from Gross Total Income. They will get familiar with the laws relating to, assessment of individuals, firms, association of persons, body of individuals, companies and understand the administration of the income tax.

### Course Outcomes:

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

**CO1:** recall the provisions relating to the clubbing of income and set off and carry forward of losses.

**CO2:** apply the knowledge relating to deductions from Gross Total Income

**CO3:** analyse the provisions regarding assessment of individuals and firms.

**CO4:** compute the total income of association of persons, body of individuals and companies.

**CO5:** understand the administration of Income Tax Act.

### Unit I: Clubbing of Income and Set Off & Carry Forward of Losses

**18 Hours**

Clubbing of Income – Concept – Deemed Income - Set-off and Carry Forward of Losses: Intra Head Set Off – Inter Head Set Off – Carry Forward of Losses – Order of Set Off

### Unit II: Deductions from Gross Total Income

**18 Hours**

Gross Total Income vs Total Income - Deductions from Gross Total Income - Deductions u/s 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U.

### Unit III: Assessment of Individuals and Firms

**18 Hours**

Assessment of Individuals: Meaning- Total Income of an Individual - Tax Rates- Computation of Total Income and Tax Liability of Individual (Old Tax Regime and New Tax Regime). Assessment of Firms - Meaning- Kinds of Partnership firms – Assessment as Firms - Computation of Total Income of a firm - Computation of Income of Partner from Firm.

**Unit IV: Assessment of Association of Persons, Body of Individuals and Companies** **18 Hours**

Assessment of Association of Persons and Body of Individuals: Meaning – Computation of PF AOP’S Business Income and Total Income- Computation of Tax Liability of Firm and AOP – Computation of Tax Liability of BOI. Assessment of 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 Companies.

**Unit V: Income Tax Authorities and Assessment Procedures** **18 Hours**

Income Tax Authorities: Introduction – Appointment – CBDT – Powers - Assessing Officer – Jurisdiction – Powers of Assessing Officer. Procedure for Assessment: Meaning – Types –Stages. Filing of Return: Meaning – Types – E-Filing of Return – Procedure - Due Dates of Filing - Permanent Account Number (PAN) – TDS – TCS – Advance Payment of Tax.

**Learning Resources:**

**Textbook(s)**

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

**References**

1. Vinod K Singhania. Students Guide to Income Tax , Taxman’s, New Delhi 2018, Relevant Assessment Year Edition
2. .Gaur, V.P, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. Relevant Assessment Year Edition
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. Relevant Assessment Year Edition

**Websites/ e-Learning Resources**

1. <https://www.icaai.org/post/19154>
2. <https://www.investopedia.com/terms/c/capitalgain.asp>
3. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>



**Mapping of Courses with PSOs**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>	<b>PSO8</b>	<b>PSO9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	2	2	2	2	1	3	1	2
<b>CO2</b>	3	3	3	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	2	2	2	2	3
<b>CO4</b>	3	3	3	3	1	2	2	3	2	3
<b>CO5</b>	3	3	2	2	1	2	1	3	1	2
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.6	2.8	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT3606	Project	CORE	6	6

To impart practical knowledge to the students about the research in various areas of commerce and information technology.

### Course Outcomes

After the completion of the project , the students will be able to

**CO1:** acquire balanced mix of commerce fundamentals and IT expertise.

**CO2:** get insights about commerce, finance and technological domains.

**CO3:** acquire hands-on experience with diverse facets of organizational behavior.

**CO4:** familiarize about business analysis to software development, and data analytics to e-commerce management.

**CO5:** improve business skills as well as technical skills.

### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	1	2	2	2	3
<b>CO2</b>	3	3	3	3	2	1	2	3	2	3
<b>CO3</b>	3	3	3	3	2	2	1	2	3	3
<b>CO4</b>	3	3	3	3	1	2	2	3	3	3
<b>CO5</b>	3	3	2	2	1	2	2	3	3	3
<b>Average</b>	3	3	2.6	2.6	1.6	1.6	1.8	2.6	2.6	3

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT3408	Financial Management	DSE	5	4

The objective of the course is to enable the students to apply the fundamental concepts and tools of finance in investment vision, financial decision and dividend decisions.

### Course Outcomes:

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

- CO1:** recall the concepts in financial management.
- CO2:** apply the various capital structure theories.
- CO3:** identify capital budgeting techniques to evaluate investment proposals.
- CO4:** determine dividend pay-outs.
- CO5:** calculate working capital of an organization.

### Unit I: Introduction

**15 Hours**

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.

### Unit II: Financial Decision

**15 Hours**

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.

### Unit III: Investment Decision

**15 Hours**

Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).  
Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index.

### Unit IV: Dividend Decision

**15 Hours**

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.

**UnitV: Working Capital Decision****15 Hours**

Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.

**Learning Resources:****Textbook(s):**

1. Dr. Maheshwari, S.N., Elements of Financial Management, Sultan Chand & Sons, New Delhi, 2019

**References:**

2. Khan, M.Y., and .Jain, P.K, Financial Management, McGraw Hill Education, Noida, 2018
3. Pandey, M., Financial Management, Vikas Publications, Noida, 2021
4. Dr. Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai, 2015
5. Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi, 2020

**Websites/ e- Learning resources**

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	2	1
<b>CO2</b>	3	3	3	3	2	2	1	3	3	2
<b>CO3</b>	3	3	3	3	2	2	1	2	3	2
<b>CO4</b>	3	3	3	3	1	2	2	3	3	2
<b>CO5</b>	3	3	2	2	1	2	2	3	2	1
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.6	2.8	2.6	1.6

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT3410	Indirect Taxation	DSE	5	4

To gain expert knowledge of the principles of the indirect taxes including goods and service tax, customs law, its relevant laws and rules.

### Course Outcomes

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

- CO1:** explain the Indirect tax laws
- CO2 :** identify the Challenges in Implementation of GST
- CO3:** apply provisions of CGST and IGST
- CO4:** summarise the procedures of GST
- CO5:** discuss various aspects of Customs Duty in India

### Unit I : Introduction to Indirect Tax

**12 Hours**

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

### Unit II : An Overview of Goods & Service Tax (GST)

**12 Hours**

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

### Unit III : CGST & IGST Act 2017

**12 Hours**

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

**Unit IV: Procedures under GST****12 Hours**

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

**Unit V: Customs Act 1962****12 Hours**

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

**Learning Resources:****Textbook(s):**

1. Reddy T.S. & Hariprasad Reddy .Y, Business Taxation, Margham Publications, Chennai, 2019

**References**

1. Datey V.S., All About GST, Taxmann Publications, New Delhi, 2015
2. Vinod K Singhanian, Indirect Taxes, Taxman's Publications, New Delhi, 2018
3. Mehrotra H.C & Agarwal V.P, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra, 2020
4. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi, 2018
5. Pushendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi, 2018

**Websites/ e- Learning resources**

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	3	2
<b>CO2</b>	3	3	3	3	2	2	2	3	3	3

<b>C03</b>	3	3	3	3	2	2	1	2	2	2
<b>C04</b>	3	3	3	3	1	2	2	3	3	3
<b>C05</b>	3	3	2	2	1	2	2	3	3	3
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.8	2.8	2.8	2.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credit
24CIT3312	Fundamentals of Costing	GE	4	3

The aim of this course is to familiarize students with the basics of cost accounting, examining different costing techniques, their advantages and their challenges.

**Course Outcomes:**

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

**CO1:** define the Concept of Cost Accounting

**CO2:** examine the material management, material level calculation and stores ledger preparation.

**CO3:** ascertain various systems of wage payment.

**CO4:** analyse the steps involved in allocation, apportionment and reapportionment of overheads.

**CO5:** prepare the cost statements.

**Unit I: Essentials of cost Accounting**

**12 Hours**

Introduction – Definition of cost accounting - Costing Accounting Vs. Financial accounting - Characteristics of cost Accountancy - Essentials of sound system of cost accounting - Advantages - limitations of Cost Accounting.

**Unit II: Classification of Costing**

**12 Hours**

Introduction - Methods of costing – cost classification, Element of cost – cost unit – cost centre- Role of cost elements in cost accounting-Cost Sheet(Simple problems in Cost Sheet).

**Unit III: Material Control**

**12 Hours**

Purchase of materials - stock levels- ABC analysis - Storekeeping - Bin Card - Material cost- Stores ledger (FIFO and LIFO)

**Unit IV: Labour Control**

**12 Hours**

Time keeping and Time Booking-Labour cost calculation, Time wage and Piece wage- Merits and demerits- Incentives bonus schemes – Halsey, Rowan and Taylor.

**Unit V: Control of Overheads**

**12 Hours**

Introduction to Overhead - Classification - Basis of apportionment and reapportionment -Absorption of overhead - Absorption rates.



**Learning Resources:****Textbook(s):**

1. Maheshwari S. N., Problems and Solutions in Cost Accounting, Sultan Chand & Sons, New Delhi, 2022.

**References**

1. Khan M. Y. & Jain P. K., Cost Accounting, McGraw Hill Publication, New Delhi, 2nd Edition, 2017.
2. Jain S.P., Narang K.L., Agrawal Simmi ,Cost & Management Accounting , 1st 2017 Rept. 2017, Kalyani Publishers
3. Nigam S. P. & Sharma B. M., Advanced Cost Accountancy, Himalaya Publishing House, Mumbai, 19th Edition, 2021.
4. Bhar B. K., Cost Accounting: Methods and Problems, Academic Publishers, Kolkata, 10th Edition, 2023.
5. Saxena V. K., Cost Accounting, Sultan Chand & Sons, New Delhi, 7th Edition, 2022

**Websites/ e- Learning resources**

1. [https://www.icsi.edu/media/webmodules/publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pd](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pd).
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
3. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005291333529297audh-COST-ACCOUNTING.pdf>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	2	2	2	2	2	2	2	1
<b>CO2</b>	3	3	3	3	2	2	3	2	2	2
<b>CO3</b>	3	3	3	3	2	2	3	2	2	2
<b>CO4</b>	3	3	3	3	1	2	3	1	2	2
<b>CO5</b>	3	3	3	3	1	1	3	1	1	1
<b>Average</b>	3	3	2.8	2.8	1.6	1.8	2.8	1.6	1.8	1.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credit
24CIT3314	Management Information System	GE	4	3

To introduce students to the fundamentals of Management Information System and to identify the issues in implementing and managing the information system.

**Course Outcomes:**

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

**CO1:** describe the fundamentals of Information Systems.

**CO2:** identify the Relationship between Decision-Making and MIS

**CO3:** analyse the reasons for the failure of MIS implementation.

**CO4:** classify Decision Support System

**CO5:** identify the sources of data.

**Unit-1: Management Information System**

**12 Hours**

Basic Concepts – Organization Structure – Business Functions – Role of MIS – MIS in Business - MIS Developing Process Models - Simon’s Model in Information System – Major Trends in Information Technology.

**Unit-2: Managerial Decision Making using MIS**

**12 Hours**

Decision Making Process – Relationship between Decision-Making and MIS –Group Decision Making - Integrating Managerial Levels and Functional areas by MIS-Components of MIS. System and Design; Systems Development Initiate

**Unit-3: MIS Implementation**

**12 Hours**

Meaning – essential elements required for successful implementation - Different Methodologies – System Life Cycle Design - Prototype Approach - System Implementation- Reason for failure of MIS implementation.

**Unit-4: Decision Support System (DSS)**

**12 Hours**

Definitions of DSS – Architecture of DSS - Scope of DSS - Characteristic and Capabilities of DSS - Components of DSS – Modules in DSS- Classification of DSS – Steps in Designing a DSS.

**Unit-5: Database Management System****12 Hours**

Meaning - Sources of Data – Key Features of DBMS- Architecture of DBMS - Data Models – Implementation - DGMS.

**Learning Resources:****Textbook(s):**

1. Ramesh Behl, James A. O'Brien & George M. Marakas, Management Information systems, Tata McGraw Hill Publishing Company Limited, 2019

**References**

1. James A O'Brien & George M Marakas, Management Information systems, Tata McGraw Hill Publishing Company Limited, 2022
2. Kenneth C. Laudon and Jane P Laudon, Management Information Systems – Managing the Digital Firm, 15<sup>th</sup> edition, 2018.
3. Panneerselvam. R, Database Management Systems, 3<sup>rd</sup> Edition, PHI Learning, 2018.
4. Robert Schultheis and Mary Sumner, Management Information Systems – The Manager' s View, Tata McGraw Hill, 2018.
5. Jawadekar, Management Information System, Tata McGraw Hill, 2008, 7th Edition, New Delhi.

**Websites/ e- Learning resources**

1. <https://www.coursera.org/articles/management-information-system>
2. <https://www.mtu.edu/business/what-is-mis/>
3. <https://industri.fatek.unpatti.ac.id/wp-content/uploads/2019/03/186-Management-Information-Systems-James-A.-O%E2%80%99Brien-George-M.-Marakas-Edisi-10-2010.pdf>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	2	2	2	3	2	2	2	2
<b>CO2</b>	3	3	3	3	2	3	2	2	2	2
<b>CO3</b>	3	3	3	3	1	3	1	2	1	2
<b>CO4</b>	3	3	3	3	2	3	2	2	2	2
<b>CO5</b>	3	3	3	3	1	3	1	1	1	1
<b>Average</b>	3	3	2.8	2.8	1.6	3	1.6	1.8	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk.	Credits
24CIT3266	Professional Competency Skill	SEC	3	2

Embarking on a career in commerce holds promising opportunities for steady growth and professional development. As a commerce graduate, it is essential to delve into the realms of financial information, transactions, economic value, trade, and accounting.

#### Course Outcomes:

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

**CO1:** impart Long-Term Planning Skills

**CO2:** exposed to various concepts of accounting and income tax.

**CO3:** identify various promotional tools and techniques

**CO4:** get insights about the Fundamentals of Information Technology and Data Base Management

**CO5:** familiarize the Basic Knowledge of programming languages.

#### Mapping of courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	1	2	2	2	1	1
<b>CO2</b>	3	3	3	3	1	1	2	2	2	2
<b>CO3</b>	3	3	3	3	1	1	2	2	2	1
<b>CO4</b>	3	3	3	3	1	1	2	3	2	2
<b>CO5</b>	3	3	2	2	1	1	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1	1.2	2	2.4	1.6	1.6

**3 – Strong, 2- Medium, 1- Low**

**Department of Commerce (Information Technology) (UG)****Value Added Courses  
w.e.f. 2024-2025**

<b>Sem</b>	<b>Course No.</b>	<b>Course Title</b>	<b>Hours/Wk</b>	<b>Credits</b>
2	24CIT122V	Social Media Marketing	2	2
3	24CIT221V	Digital Payments System	2	2
5	24CIT321V	Front Office management	2	2

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CIT122V	Social Media Marketing	Value Added Course	2	2

This course aims to familiarize students with the concept of Social media marketing and its current and future evolutions. It further aims to be able to equip students with the ability to understand and subsequently create strategic and targeted campaigns using digital media tools.

**Course Outcomes :**

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

**CO 1 :** Explain the features of Instagram Advertising

**CO 2 :** Identify best practices for setting up Facebook Business Pages

**CO 3 :** Create an Allstar LinkedIn Profile

**CO 4 :** Develop a Strategy for Business using Youtube

**CO 5 :** Enumerate the Importance of Blogging

**Unit I : Instagram Marketing**

**6 Hours**

Introduction to Instagram - Understanding the Instagram Algorithm - The Instagram Ecosystem - Developing Your Instagram Strategy - Best Practices for Setting Up Your - Instagram Profile - Instagram Content Strategy - Hash tags 101 - How to Gain More Followers - How to Increase Engagement on Instagram - Instagram Posting Strategy - Instagram Features Overview - Instagram Stories - Influencer Marketing - Instagram Advertising

**Unit II : Facebook Marketing**

**6 Hours**

Introduction to Facebook Understanding the Facebook Algorithm - Best Practices for Setting Up a Facebook Business Pages - Strategies for Leveraging - Facebook Groups for Growth - Facebook Ads Strategy - How to Setup the Facebook Pixel - Facebook Conversion Tracking - Facebook Audience Targeting - Facebook Ad Creation Best Practices - Facebook Ad Optimization - Facebook Account Management - Facebook Reporting & Insights.

**Unit III : Business & LinkedIn**

**6 Hours**

LinkedIn Strategy - Creating an Allstar LinkedIn Profile LinkedIn Company Page Leveraging - LinkedIn Search for Prospecting - LinkedIn Content Creation Best Practices - LinkedIn Advertising - LinkedIn Analytics.

**Unit IV : YouTube Marketing****6 Hours**

Introduction to Video-Based Social Media - Developing a Strategy For Business - Based Content - Determine Your Brand Image - YouTube Marketing - Paid Advertising.

**Unit V : Social Media Content Marketing: Blogs & Twitter****6 Hours**

Introduction to Content-Based Social Media - Developing a Strategy For Written Content - Determine Your Brand Image - Twitter Marketing - Importance of Blogging - Paid Advertising

**Learning Resources:****Text Books**

1. Kavita Kamath, Social Media Marketing Essentials You Always Wanted To Know, Vibrant Publishers, Mumbai, 2024

**References**

1. Puneet Bhatia, Fundamentals of Digital Marketing, First Edition, Pearson Publication, 2018
2. Ryan, D, Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited, 2014
3. Rob Stokes, e-Marketing: The Essential Guide to Digital Marketing, 5th edition, Quirk Education, 2014
4. Dave Chaffey, Fiona Ellis-Chadwick, Richard Mayer, Kevin Johnston, Internet Marketing: Strategy, Implementation and Practice, Prentice Hall, 2012
5. Vandana Ahuja, Digital Marketing, 1st edition, Oxford University Press, 2015

**Websites/ e-Learning Resources**

1. <https://later.com/training/instagram-marketing/>
2. <https://www.simplilearn.com/what-is-video-marketing-working-examples-strategies-article>
3. <https://www.spiceworks.com/marketing/content-marketing/articles/what-is-content-marketing-definition-types-best-practices-benefits-and-examples/amp/>

**CO – PO MAPPING TABLE**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	2	2	2	2	2	2	1	1
<b>CO2</b>	3	3	3	3	2	2	1	1	2	1
<b>CO3</b>	3	3	3	3	2	2	1	1	2	1
<b>CO4</b>	3	3	3	3	1	2	1	2	2	1
<b>CO5</b>	3	3	2	2	1	2	2	1	1	1
<b>AVERAGE</b>	3	3	2.6	2.6	1.6	2	1.4	1.4	1.6	1

**2 – Strong, 2- Medium, 1- Low**



Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CIT221V	Digital Payments System in Banking and Insurance	Value Added Course	2	2

This course enables the students to gain an understanding of the evolution of digital payments in India, digital payments trends in Fintech and the security aspects of banking transactions

**Course Outcomes:**

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

**CO1:** Explain the basics of payments, strategies of banks and evolution of banks payment systems

**CO2:** Examine the different modes of digital payments and its uses

**CO3:** Enumerate the concepts of Digital Insurance

**CO4:** Analyse the banking products like CASA and understand the risks in banks

**CO5:** Evaluate the security aspects of banking transactions

**Unit I : Introduction to Payments and Strategies of banks**

**6 Hours**

Definition of Payments, basics of payments, payments terminologies and acronyms, evolution of various payments systems in Indian banking sector, Strategies in Banking and Financial Sector at present

**Unit II : Digital Payments and trends in Fintech**

**6 Hours**

Digital Payments – types - Gpay, Phonepay, Amazon pay, mobile wallets, transfer from P2P, G2P, P2M, Merchant payment and POS Services, International Remittances. Current trends in digital payments with Fintech – EMV technology, AI, Contactless payments

**Unit III: Digital Insurance**

**6 Hours**

Overview of the insurance sector, regulatory framework, digital disruptions in the insurance sector, insurance products and channels

**Unit IV : Banking Products and Services and Banking Risk**

**6 Hours**

CASA DEPOSITS : Its Importance, features and Benefits, Role of CASA Sales Manager, Customer Segments for CASA, Types of customers – Individual and Non-Individual, Banking Regulations for Opening and Operation of Accounts, etc., Risk in Banks - KYC, AML and Account Opening Process, Banking Services to CASA Customers, Cross Sell Products Investments and Loans

**Unit V: Transaction Security**

**6 Hours**

Firewalls & N/W security, Types of firewall, security policies, Emerging firewall management issue, Transaction

security, Types of online transactions, Requirement for online transactions, Encryption & transaction security, Secret – key Encryption, Public key Encryption, Implementation & management issues.

### Learning Resources:

#### Text Books

1. Deive Mohan, The Financial Services Guide to Fintech: Driving Banking Innovation Through Effective Partnerships , Kogan publisher, New Delhi 2020

#### References

6. Lohana Sarika R., Digital Banking and Cyber Security. New Century Publications, New Delhi,2020
7. Rao K. Srinivasa., Changing Dimensions of Banking in India, Notion Press, Chennai, 2020
8. Theo Lynn , John G. Mooney, Pierangelo Rosati , Mark Cummins, Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Springer Nature Switzerland AG, 2018
9. Jagendra Rana , Life Insurance in Digital India, Notion Press, New Delhi, 2018
10. Agustin Rubini, Fintech in a Flash: Financial Technology Made Easy, Banking Innovations, 2017

#### Websites/ e-Learning Resources

1. <https://www.qualtrics.com/au/experience-management/customer/omnichannel-experience-design/>
2. <https://www.globalbankingandfinance.com/as-fintech-firms-become-increasingly-profitable-traditional-banks-counter-with-branded-digital-only-subsiaries/>
3. <https://www.globenewswire.com/news-release/2021/05/26/2236666/0/en/Capgemini-Press-Release-As-FinTech-firms-become-increasingly-profitable-traditional-banks-counter-with-branded-digital-only-subsiaries.html>

#### CO – PO MAPPING TABLE

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	2	2	2	2	2	1	1
<b>CO2</b>	3	3	3	3	1	2	2	1	2	1
<b>CO3</b>	3	3	3	2	1	2	2	1	2	1
<b>CO4</b>	3	3	3	2	2	2	1	2	2	1
<b>CO5</b>	3	3	2	2	1	2	1	1	1	1
<b>AVERAGE</b>	3	3	2.6	2.2	1.4	2	1.6	1.4	1.6	1

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CIT321V	Front Office management	Value Added Course	2	2

This course aims to impart the knowledge on the functions of front office and enhance the knowledge on the information system

### Course Outcomes

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

**CO1:** Explain the Front Office Operations and Responsibilities

**CO2:** Identify the Types of Reservation

**CO3:** Discuss about the types of registration and operating modes.

**CO4:** Describe about the Foreign Exchange Regulations with regard to Front Office management

**CO5:** Explain about the Front Office Information System

### Unit I: Introduction

**6 Hours**

Front Office Operations and Responsibilities – Guest Cycle – Front Office System – Front Desk Equipment – Computer Applications – Front Office Forms – Front Office Communications – Guest Relations – Front Office Security – Inter Departmental Communications

### Unit II: Front Office Functions

**6 Hours**

Meaning - Functions – Establishing Room Rate – Room Availability – Reservation- Reservation System - Types of Reservation –Group Reservation.

### Unit III: Office Registration

**6 Hours**

Registration – Receiving – Greeting Guests – Types of Registration – Documents Generated – Registration – Operating Modes – Room Procedures – Group Arrival

### Unit IV: Office Accounting

**6 Hours**

Meaning – Definition – salient features – Cash and Credit – Cashiers papers – handling Credit Cards – Cheques and Accounts – Banking and Deposits – Foreign Exchange Regulations

### Unit V: Office Information System

**6 Hours**

Meaning – Mail Service – Message – Keys – Local Information – Bell and Service – Layout Staff – Luggage Procedure – Door Care – Parking – Telephone Procedures – Telex

**Learning Resources:****Text Books**

1. Suvojit Ganguly , Sudipta Mukherjee, Front Office Operations and Management, Bharti Publications, Chandigarh, 2021

**References**

1. Ravi Aggarwal, Hotel Front Office- Systems and Procedures, Sublime Pub, Jaipur, 2010
2. S. Tewari, J. R., Hotel Front Office operations and Management, Oxford University Press, New Delhi, 2009
3. Bhatnagar. S.K., Front Office Management, Frank Bros and co. Pvt. Ltd. New Delhi, 2007
4. Suchi Garg, Front Office Management, Alpha Publications, New Delhi, 2006
5. M A Khan - Front Office Management, Anmol Publications Pvt Ltd, New Delhi, 2005

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1. [https://www.google.co.in/books/edition/Hotel\\_Front\\_Office\\_Management/FfhWPgAACAAJ?hl=en](https://www.google.co.in/books/edition/Hotel_Front_Office_Management/FfhWPgAACAAJ?hl=en)
2. [https://www.google.co.in/books/edition/Front\\_Office\\_Operations\\_and\\_Management/AhH5jwEACAAJ?hl=en](https://www.google.co.in/books/edition/Front_Office_Operations_and_Management/AhH5jwEACAAJ?hl=en)
3. [https://www.youtube.com/watch?v=3K9PsSA\\_XE4](https://www.youtube.com/watch?v=3K9PsSA_XE4)

**CO – PO MAPPING TABLE**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	2	2	2	2	2	1	2	1
<b>CO2</b>	3	3	3	3	2	2	2	2	1	1
<b>CO3</b>	3	3	3	2	1	2	2	2	1	1
<b>CO4</b>	3	3	3	2	2	2	1	2	2	1
<b>CO5</b>	3	3	2	2	1	2	2	1	1	1
<b>AVERAGE</b>	3	3	2.6	2.2	1.6	2	1.8	1.6	1.4	1

**3 – Strong, 2- Medium, 1- Low**