

Department of Commerce (Computer Applications)

Programme Specific Outcomes (PSOs)

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

PSO1 Disciplinary Knowledge	gain a strong understanding of commerce, law, management, along with the principles and practical application of computer languages, and software.
PSO2 Communication Skills	effectively communicate complex business and technical information to diverse audiences using techniques of communication including business correspondence, report writing, minutes preparation, emails and the like.
PSO3 Problem Solving	identify technical problems in business and apply the computer languages learnt in classroom into practice to offer solutions for the same.
PSO4 Analytical Reasoning	develop analytical abilities to design and implement solutions for real-life problems using computational tools while grasping concepts across areas of Commerce, Accounting and Computer Applications.
PSO5 Research Skills	display proficiency in computer applications, investigative techniques and their application in the context of commerce and accounting.
PSO6 Digital Literacy	improve digital literacy and its application in business by utilizing the latest version of Tally and advanced database management techniques.
PSO7 Leadership and Teamwork	demonstrate leadership qualities required to lead the diverse teams to achieve the common goals of the organization
PSO8 Moral and Ethical Awareness/Reasoning	acquire adequate knowledge about ethical business practices and ascertain unethical behaviour, falsification, and manipulation of information in business. This enables the students to be ethical and innovative professionals to sustain in the dynamic business world.
PSO9 Multicultural Competence	attain progressive understanding of socio-economic policies, dynamic eco-systems, taxation system and their implications for various stakeholders for mutual benefit.
PSO10 Self-directed & Lifelong Learning	become a lifelong learner by applying the knowledge acquired from the program to develop new approaches and to create new knowledge.

Department of Commerce (Computer Applications) (UG)

Learning Outcomes - Based Curriculum Framework (LOCF)

(w.e.f. 2024 - 2025)

Sem	Part	Course Code	Course Title	Hours/ Wk	Credi ts	Marks
1	I	24XXXNNNN	Tamil / Hindi / French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24CMC1501	Financial Accounting -I	5	5	75
	III CC	24CMC1403	Principles of Management	4	4	60
	III CC	24CMC1405	Business Communication	4	4	60
	III S	24XXXNNNN	<i>Offered by Department of BCA</i>	5	4	60
	IVNME	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/GNS/GMP /LIB/ACH	-	-	-
Total				30	25	375
2	I	24XXXNNNN	Tamil / Hindi / French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24CMC1502	Financial Accounting – II	5	5	75
	III CC	24CMC1404	Principles of Marketing	4	4	60
	III CC	24CMC1406	Auditing and Corporate Governance	4	4	60
	III S	24XXXNNNN	<i>Offered by Department of BCA</i>	5	4	60
	IV NME	24XXXNNNN	<i>Non-Major Elective - II</i>	3	2	30
	IV AEC	24CMC1200	Environmental Studies	3	2	30
	V	24XXXNNNN	NSS/NCC/PED/SLP/GNS/GMP /LIB/ACH	-	1	15
Total				30	25+1	375+15
3	I	24XXXNNNN	Tamil / Hindi / French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24CMC2501	Corporate Accounting - I	5	5	75
	III CC	24CMC2403	Business Law	4	4	60
	III CC	24CMC2405	Web Technology (PHP) (TeL)	4	4	60
	III CC	24CMC2307	Introduction to Visual Basic (TeL)	3	3	45

	III S	24XXXNNNN /24XXXNNNN	<i>Offered by Department of Mathematics / Commerce (CA) Department</i>	5	4	60
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course - I</i>	3	2	30
	V	24XXXNNNN	<i>NSS/NCC/PED/SLP/GNS/GMP /LIB/ACH</i>	-	-	-
Total				30	26	390
4	I	24XXXNNNN	Tamil / Hindi / French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24CMC2502	Corporate Accounting-II	5	5	75
	III CC	24CMC2404	Company Law	4	4	60
	III CC	24CMC2406	Management Accounting	4	4	60
	III CC	24CMC2308	Basics of Relational Database Management System (TcL)	3	3	45
	III S	24XXXNNNN/ 24XXXNNNN	<i>Offered by Department of Mathematics/ Commerce (CA) Department</i>	5	4	60
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course - II</i>	3	2	30
	V	24XXXNNNN	<i>NSS/NCC/PED/SLP/GNS/GMP /LIB/ACH</i>	-	1	15
Total				30	26+1	390+15
5	III CC	24CMC3601	Cost Accounting – I	6	6	90
	III CC	24CMC3603	Income Tax Law & Practice – I	6	6	90
	III CC	24CMC3605	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	24CMC3255	<i>Internship*</i>	-	2	30
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course - III</i>	3	2	30
Total				30	29	435
6	III CC	24CMC3602	Cost Accounting – II	6	6	90
	III CC	24CMC3604	Income Tax Law & Practice - II	6	6	90
	III CC	24CMC3606	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	24CMC3266	<i>Professional Competency Skill</i>	3	2	30

Total	30	27	405
Grand Total	180	158+2	2370+30

* Internship –Second Year Vacation (30 Hrs.)

Discipline Specific Elective (DSE)

Sem	Part	Course Code	Course Title	Hours/Wk	Credits	Marks
5	III	24CMC3407	Software Engineering	5	4	60
		24CMC3409	Practical Tally (TcL)			
6	III	24CMC3408	Financial Management	5	4	60
		24CMC3410	Indirect Taxation			

Supportive (Offered to BCA Department)

Sem	Part	Course Code	Course Title	Hours/Wk	Credits	Marks
1	III	24CMC1407	Principles of Accounting	5	4	60
4	III	24CMC2414	Cost And Management Accounting	5	4	60

Supportive (Offered to Commerce (Computer Applications) Department)

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
3	III	24CMC2409	Human Resource Management	5	4	60
4	III	24CMC2410	E-Commerce	5	4	60

Generic Elective (GE)

Sem	Part	Course Code	Course Title	Hours/Wk	Credits	Marks
5	III	24CMC3311	Digital Marketing	4	3	45
		24CMC3313	Securities Market			
6	III	24CMC3312	Creative Advertising	4	3	45
		24CMC3314	Consumer Behaviour			

Non – Major Elective (NME)

Sem	Part	Course Code	Course Title	Hours/Wk	Credits	Marks
1	IV	24CMC1207	Practical Banking	3	2	30
2	IV	24CMC1208	Green Marketing	3	2	30

Skill Enhancement Courses (SEC)

Sem	Part	Course Code	Course Title	Hours/Wk	Credits	Marks
3	IV	24CMC2211	E- Tailing	3	2	30
4	IV	24CMC2212	Event Management	3	2	30
5	IV	24CMC3215	Logistics Management	3	2	30

Mapping with POs

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

Mapping of Courses with PSOs

Course code	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
24CMC1501	3	3	3	3	2	2	1	3	2	1
24CMC1403	3	3	2	2	2	2	3	2	2	1
24CMC1405	3	3	3	3	2	2	2	2	2	1
24CMC1502	3	3	3	3	2	2	2	3	2	2
24CMC1404	3	3	2	2	2	2	3	2	2	2
24CMC1406	3	3	2	2	2	3	3	3	2	2
24CMC1200	3	3	3	2	1	1	3	3	2	1
24CMC2501	3	3	3	3	2	2	1	3	2	2
24CMC2403	3	3	2	2	1	2	2	3	2	2
24CMC2405	3	3	2	3	1	3	2	2	2	2
24CMC2307	3	3	2	3	1	3	1	2	2	2
24CMC2409	3	3	2	2	2	2	3	3	2	2
24CMC2502	3	3	3	3	2	2	1	3	2	2
24CMC2404	3	3	2	2	1	2	2	3	2	2
24CMC2406	3	3	3	3	2	2	1	3	2	2
24CMC2308	3	3	2	2	1	3	2	2	2	2
24CMC2410	3	3	2	2	2	3	2	2	2	2
24CMC3601	3	3	3	3	2	2	2	3	2	2
24CMC3603	3	3	3	3	2	2	2	3	2	2
24CMC3605	3	3	3	2	2	2	2	3	2	2
24CMC3407	3	3	2	2	1	3	2	2	2	2

24CMC3255	3	3	3	3	2	1	2	2	2	2
24CMC3602	3	3	3	3	2	2	1	3	2	2
24CMC3604	3	3	3	3	2	2	1	3	2	2
24CMC3606	3	3	3	3	1	1	2	2	2	2
24CMC3408	3	3	2	2	2	2	2	2	2	2
24CMC3266	3	3	3	3	1	1	2	2	2	2
Average	3	3	2.5	2.5	1.6	2	1.9	2.5	2	1.8

Mapping of Courses with POs

Courses	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
24CMC1207	3	3	3	3	2	2	2	2	2	2
24CMC1208	3	3	1	1	2	2	3	3	2	2
24CMC2211	3	3	3	2	2	3	1	2	1	2
24CMC2212	3	2	3	3	1	1	3	2	2	1
24CMC2414	3	3	3	2	2	3	1	2	1	2
24CMC3311	3	3	2	2	1	3	1	2	2	2
24CMC3313	3	2	1	2	1	3	1	2	1	1
24CMC3255	3	3	3	3	1	1	2	2	2	2
24CMC3215	3	2	2	2	1	2	2	1	1	1
24CMC3312	3	3	2	2	2	3	2	2	1	1
24CMC3314	3	1	2	2	2	1	1	2	1	1
Average	3	2.5	2.2	2.1	1.5	2.1	1.7	2	1.4	1.5

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC1501	Financial Accounting - I	Core	5	5

This course enables 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: remember 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 Loss of Profit).

Learning Resources:**Textbook(s)**

1. Reddy, T.S. & Dr. Murthy, A., Financial Accounting - I, 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., Grewal, T.S., and Gupta, M.P., Advanced Accounts, Volume 1, S. Chand and Sons, New Delhi, 2022.
4. Radhaswamy, M., and Gupta, R.L., 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
CO1	3	3	2	2	2	2	2	3	1	1
CO2	3	3	3	3	2	2	1	3	2	1
CO3	3	3	3	3	2	2	1	2	2	2
CO4	3	3	3	3	1	2	1	3	2	1
CO5	3	3	2	2	1	2	2	3	1	2
Average	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1.4

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC1403	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 – 360-degree 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**

1. Ganesan, K.P., K.Natrajan, 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, 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
CO1	3	3	1	2	1	2	3	2	1	1
CO2	3	3	2	2	2	2	3	3	2	1
CO3	3	3	1	2	2	1	3	2	2	2
CO4	3	3	2	2	2	2	2	3	2	1
CO5	3	3	2	2	1	1	2	2	1	1
Average	3	3	1.6	2	1.6	1.6	2.6	2.4	1.6	1.2

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC1405	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 favourable outside the firm environment, as well as an effective internal communication program.

Course Outcomes:

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

CO1: Identify various structures of a business letter and the occasions for drafting letters such as an enquiry about the product; provide an offer, order and status enquiries.

CO2: Paraphrase sales letters, collection letters and reminders, complaints, claims and adjustments.

CO3: Appraise applications for situation vacant.

CO4: Diagnose different Modern Communication methods.

CO5: Prepare corporate correspondence, minutes, reports and office notes.

Unit I: Introduction to Business Communication: 12 Hours

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

Unit II: Business Letter: 12 Hours

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

Unit III: Application Letters and Memos: 12 Hours

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

Unit IV: Electronic Communication: 12 Hours

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

Unit V: Corporate Correspondence:**12 Hours**

Correspondence with Shareholders and Debenture Holders Relating to Dividends and Interest - Transfer and Transmission - Internal Memos - Office Circulars - Office Orders - Office Notes - Communication with Regional / Branch Offices -Drafting of Minutes – Drafting of Reports and Office Notes.

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 Publication, New Delhi, 2022.
2. Singha, K.P., Business Communication, Taxmann, New Delhi, 2023.
3. Pillai, R. S. N., and Bagavathi, S., Commercial Correspondence, S. 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 Om Prakash, 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
CO1	3	3	2	2	2	3	2	2	1	1
CO2	3	3	3	3	2	3	2	2	2	2
CO3	3	3	3	3	2	2	1	2	2	2
CO4	3	3	3	3	1	2	2	3	2	1
CO5	3	3	2	2	1	2	2	3	1	1
Average	3	3	2.6	2.6	1.6	2.4	1.8	2.4	1.6	1.4

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC1407	Principles of Accounting	Supportive	5	4

To understand the basic accounting concepts and standards and to familiarize with the accounting treatment of depreciation. It helps to learn the methods of calculating profit for single entry system. Students also gain knowledge on the accounting treatment of insurance claims.

Course Outcomes:

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

CO1: remember the basic concept of Accounting

CO2: application of the principles double entry system

CO3: learn the meaning and types of Subsidiary Books

CO4: analyse the various methods of providing depreciation

CO5: evaluate the methods of calculation of profit

Unit I: Financial Accounting Overview

15 Hours

Meaning of Financial Accounting– Scope - Limitations – Nature - Role - Differences Between Financial Accounting and Management Accounting - Accounting Concepts and Conventions.

Unit II: Fundamentals of Accounting

15 Hours

Meaning and application of double entry system, Books of Accounts, Journal – Ledger Posting - Trial Balance.

Unit III: Subsidiary Books

15 Hours

Meaning – Types of Subsidiary Books– Cash book - Purchases book - Sales book - Purchases return or return outwards book - Sales return or return inwards book - Bills receivable book - Bills payable book - Journal proper.

Unit IV: Financial Statements

15 Hours

Meaning and Components of Financial statements, Preparation of Financial Statements, Trading Account, Profit and loss Account, Meaning and Purpose of Balance Sheet -Preparation of Final accounts.

Unit V: Depreciation accounting

15 Hours

Meaning of depreciation - Methods of providing depreciation - Fixed percentage on original cost - Fixed percentage on diminishing balance (including change in the method of depreciation).

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

1. Reddy, T.S. & Dr. Murthy, A., Advanced Accountancy, Margham Publications, Chennai, 2016.

References:

1. Maheswari, S.N., Financial Accounting, Vikas Publications, New Delhi. 2018
2. Gupta, R.L. and Gupta, V.K., Financial Accounting, Sultan Chand, New Delhi.2021
3. Charumathi, B. and Vinaykam, N., Financial Accounting, S. Chand and Sons, New Delhi.2004

Websites/ e-Learning Resources:

1. <https://ncert.nic.in/textbook/pdf/keac101.pdf>
2. <https://slidemodel.com/templates/financial-statements-powerpoint-template/>
3. <https://slideplayer.com/slide/7075121/>

Mapping of Courses with POs

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

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC1207	Practical Banking	NME	3	2

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

Course Outcomes:

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

CO1: recite the relationship between the banker and the customer

CO2: paraphrase the banking system in India

CO3: relate the legal provisions related to Pass Book, Bank Loans and Advances

CO4: handle Cheque in a proper manner with crossing and endorsement

CO5: evaluate the various E-banking Services

Unit I: Banker and Customer:

6 Hours

Introduction and definition of banking - General and special relationship between banker and customer - Special types of customers.

Unit II: Banking system in India:

6 Hours

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

Unit III: Pass book:

6 Hours

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

Unit IV: Cheques:

6 Hours

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

Unit V: Value Added Banking Services:

6 Hours

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

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

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

References:

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

Websites/ e-Learning Resources

1. <https://www.scribd.com/presentation/161074860/505-Banker-Customer-Relationship>
2. <https://www.paisabazaar.com/banking/>
3. <https://www.pw.live/exams/bank-jobs/modern-banking-system/>

Mapping of Courses with POs

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

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC1502	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: understand the accounting treatment for admission and retirement in Partnership

CO4: know Settlement of accounts at the time of dissolution of a firm.

CO5: explain the objectives and uses of Financial Statements

Unit I: 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 Accounting, Margham Publications, Chennai, 2024

References

- 1 Gupta, R. L., Radhaswamy, M., Advanced Accounting, Sultan Chand, New Delhi, First Edition, 2013.
- 2 Shukla, M.C., Grewal, T.S., 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. second edition, 2016.
- 4 Jain, S. P. and Narang, K. L., Financial Accounting - I, Kalyani Publishers, New Delhi. 2016.
- 5 Reddy, T.S. & Murthy, A., Financial Accounting, Margam 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
CO1	3	3	2	2	2	2	2	3	1	2
CO2	3	3	3	3	2	2	2	3	2	2
CO3	3	3	3	3	2	2	1	2	2	2
CO4	3	3	3	3	1	2	1	3	2	1
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	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk	Credits
24CMC1404	Principles of Marketing	Core	4	4

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

Course Outcomes:

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

CO1: define the importance of marketing and market segmentation.

CO2: explain a new product development and the advantages of packaging.

CO3: predict the price of a product.

CO4: examine the need of sales promotional techniques.

CO5: appraise the use of e-marketing and consumer protection.

Unit I: Introduction to Marketing

12 Hours

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

Unit II: Product

12 Hours

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

Unit III: Price

12 Hours

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

Unit IV: Promotion and Distributions

12 Hours

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

Unit V: Retail Marketing and Consumerism

12 Hours

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

Learning Resources:**Textbook**

- 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, Shashi Bhawan 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
CO1	3	3	1	2	2	2	3	2	1	1
CO2	3	3	2	2	1	2	3	3	2	3
CO3	3	3	1	2	2	1	3	2	2	2
CO4	3	3	2	2	2	2	2	3	2	1
CO5	3	3	2	2	2	1	2	2	1	2
Average	3	3	1.6	2	1.8	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
24CMC1406	Auditing and Corporate Governance	Core	4	4

The course enables students to understand process of auditing and its classification. It imparts knowledge on internal check and internal control. The students will be able to illustrate the role of auditors in company. It helps students understand the framework, theories and models of Corporate Governance. And provides insight into the concept of Corporate Social Responsibility

Course Outcomes:

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

CO1: define auditing and its process

CO2: compare and contrast essence of internal check and internal control

CO3: identify the role of auditors in companies

CO4: define the concept of Corporate Governance

CO5: appraise the implications of Corporate Social Responsibility

Unit I: Introduction to Auditing

15 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 For-Profit enterprises and Non–profit Organizations.

Unit II: Audit Procedures and Documentation

15 Hours

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

Unit III: Company Auditor

15 Hours

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.

Unit IV: Introduction to Corporate Governance

15 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. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors.

Unit V: Corporate Social Responsibility**15 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 (Section 135 schedule – VII). – CSR Policy Rules.

Learning Resources**Textbook(s)**

- 1 Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, NewDelhi, 2018

References

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., Practical Auditing, S. Chand & Sons New Delhi, 2014
2. Dr. Sharma, T.R., Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra, 2022
3. Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
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
CO1	3	3	1	2	2	3	3	3	1	2
CO2	3	2	2	1	2	3	2	3	2	2
CO3	3	3	2	2	2	3	3	2	2	2
CO4	3	3	2	1	2	3	3	3	2	2
CO5	3	3	2	2	1	3	3	3	1	1
Average	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
24CMC1208	Green Marketing	NME	3	2

The course is designed to understand the importance of Green Marketing on consumer satisfaction and environmental safety. Green revolution, going green, environment protection, and sustainable development have become the buzz words today. Consumers are gradually becoming conscious buying eco-friendly products.

Course Outcomes:

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

CO1: understand the Meaning of Green Marketing and its Importance

CO2: learn the concepts of Green Products & Green Price

CO3: describe about Green Place & Green Promotion

CO4: identify the ways to manage E-waste

CO5: understand the Environmental, Technological & Legal Aspects of Green marketing

Unit I: Green marketing:

6 Hours

Meaning – Evolution- Importance of green marketing – Difference between Marketing and Green marketing- Green Products - Benefits of Green Marketing -Adoption of Green marketing - Green Marketing Strategies - Green Marketing Mix.

Unit II: Green Products & Green Price:

6 Hours

Green Products: Meaning – Production of Green products – Eco-friendly raw materials – Sustainable production process – Environmental benefits - Consumer attitude – Challenges and opportunities.

Green Price: Meaning – Cost ascertainment – Price fixation strategies for green products – Premium price – Revenue and Profit - Challenges and opportunities.

Unit III: Green Place & Green Promotion:

6 Hours

Green Place: Meaning – Conception – Brick and mortar storefronts – Online stores – Carbon emissions – Green distribution channel.

Green Promotion: Meaning – Branding –Advertising – Public relations – Personal selling – Consumer and trade promotion – social media & Digital marketing.

Unit IV: Green waste management:**6 Hours**

Meaning - Reduce - Reuse - Recycle –Rethink – Redesign - Measure and Track Waste - Recycling Programs - Sustainability Certified.

Unit V: Environmental, Technological & Legal Aspects:**6 Hours**

Manufacturing industry: Energy consumption and GHG emissions, Green Technologies are Relevant in Manufacturing. Products that have eco-friendly packaging, Products that are not tested on animals, Products made from chemicals that have been approved, Products that are reusable and bio-degradable, Emission Laws, Waste Water Management Laws, etc.

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

1. Robert Dahlstrom, Green Marketing Management by, Cengage Learning India, 2010

References:

1. Thangasamy Esakki, Green Marketing and Environmental Responsibility in Modern Corporations, IGI Global, 2017.
2. Ottman, J. A., Green Marketing: Challenges and Opportunities for the New Marketing Age, NTC Business Books, 2018.
3. Ottman, J. A., The New Rules of Green Marketing, Berrett-Koehler Publishers, 2011
4. Meera, M., Green Marketing - Concepts, Literatures and Examples, Evinco Publishing, 2021.

Websites/ e-Learning Resources

1. <https://www.investopedia.com/terms/g/green-marketing.asp>
2. <https://studynotesexpert.com/process-of-green-marketing/>
3. <https://www.sciencedirect.com/science/article/pii/S2352484719305517>

Mapping of Courses with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	2	2	3	3	1	3
CO2	3	3	2	2	1	2	2	2	2	2
CO3	3	3	2	1	2	2	3	2	2	1
CO4	3	3	1	2	1	2	3	3	2	2
CO5	3	3	1	2	2	2	3	3	1	2
Average	3	3	1.4	2	1.6	2	2.8	2.6	1.6	2

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC1200	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: interpret the importance of environmental studies and methods of conservation of natural resources.

CO2: describe the structure and function of an ecosystem and explain the values and Conservation of bio diversity.

CO3: predict 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.

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 over grazing, 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 naturalresources-Equitableuseofresourcesforsustainablelifestyles.

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, Bio-geographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical,

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

Unit III: Environmental Pollution:

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.

Web 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

Mapping of Courses with PSOs

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

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2501	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**

1. Reddy, T.S., 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, 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
CO1	3	3	2	2	2	2	2	3	1	3
CO2	3	3	3	3	2	2	1	3	2	2
CO3	3	3	3	3	2	2	1	2	2	2
CO4	3	3	3	3	1	2	1	3	2	2
CO5	3	3	2	2	1	2	2	3	1	2
Average	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	2.2

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2403	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
3. 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
CO1	3	3	2	2	1	2	2	3	1	2
CO2	3	3	2	2	2	2	2	3	2	2
CO3	3	3	2	2	1	2	2	3	2	1
CO4	3	3	1	2	1	2	2	3	2	2
CO5	3	3	2	2	2	2	2	3	1	2
Average	3	3	1.8	2	1.4	2	2	3	1.6	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2405	Web Technology (PHP) (TcL)	Core	4	4

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.

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, 5th Edition.
3. Lynn Beighley and Michael Morrison, Head First PHP & MySQL: A Brain-Friendly Guide, 2009

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 'John' 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

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

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2307	Introduction to Visual Basic (TcL)	Core	3	3

The objective of the course is to introduce the students, the basic of visual programming using Visual Basic. The course deals with GUI concepts, various Controls, Menus, Dialog boxes and creating of active X Controls in Visual Basic. This course will enhance students to explore Apps relating to marketing, gaming and others.

Course Outcomes:

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

CO1: illustrate visual basic anatomy and philosophy of VB.

CO2: apply operators, constants and arrays in VB

CO3: compile of event-driven program execution flow control in visual basic programming, understand loops to do repetition.

CO4: devise intrinsic controls for form design

CO5: develop application using menus and popup menus, understanding of database access and manage databases.

UNIT I: Introduction

9 Hours

Introduction to Visual Basic - Features of Visual Basic - The Visual Basic Philosophy - The integrated development environment – The anatomy of Form – Project Types.

UNIT II: Variables and Arrays

9 Hours

Dealing with Data – Operators – Variables- Declaring Variables- Types of Variables - Datatypes - Constant Arrays-Declining Arrays - Specifying Arrays - Multi dimensional Arrays-Dynamic Arrays - Array of arrays.

UNIT III: Functions and Control Flow Structures

9 Hours

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

UNIT IV: Introduction to VB control

9 Hours

Creating an application using controls: What is on the tool bar -Text box Control -Picture Box -Image Box - Label Box - Frame - List Box - Option Button - Combo Box Command Button -Check Box - Drive, Directory, File List Controls – Line & Shape Control – Scroll Box – Data –Timer.

UNIT V: Menu**9 Hours**

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

Learning Resources:**Textbook(s)**

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

References

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

Web Sites:

1. <https://www.w3schools.com/vb.net/>
2. <https://www.tutlane.com/tutorial/visual-basic>
3. <http://www.tutorialpoint.com/vb.net>

Mapping of Courses with PSOs

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

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2409	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: Organizational 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**

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.
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

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	2	2	2	3	3	1	1
CO2	3	3	2	2	2	2	2	2	2	2
CO3	3	3	1	2	1	2	3	2	2	2
CO4	3	3	1	2	1	2	3	3	2	2
CO5	3	3	2	2	2	2	3	3	1	2
Average	3	3	1.6	2	1.6	2	2.8	2.6	1.6	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2211	E- Tailing	SEC	3	2

This course provides an in-depth understanding on E-tailing. It aims at creating awareness about the techniques, opportunities and security issues in E-Tailing and provide a full-fledged exposure to the students about developing and running an E-Business.

Course Outcomes:

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

CO1: identify the foundation of E-Tailing

CO2: explain the meaning and components of E-Tail marketing mix

CO3: recognize the various E-Tailing Channels

CO4: trace the Order and Payment processes in E-Tailing

CO5: analyse the issues related to E-Tailing

Unit I: Introduction to E-Tailing

9 Hours

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

Unit II: E-Tail Marketing Mix

9 Hours

E-Tail marketing mix: E-product – E-price – E-place – E-promotion - Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues.

Unit III: E-Tailing Channels

9 Hours

Channels: Meaning – Need – Types: Website Marketing, Social Media Marketing, E-Mail Marketing, Marketing through Mobile Applications, Push Marketing, Search Engine Optimization (SEO), Pay-Per-Click (PPC) – Building the platforms – Challenges.

Unit IV: Order and Payment processing

9 Hours

Customer order: Meaning – Ordering procedure – Order tracking system – Execution of an order. Payment: Meaning – Payment procedure – Types: Debit Card, Credit Card, Net Banking, E-Wallets, Unified Payment Interface (UPI), Equated Monthly Instalments (EMI) – Buy-Now-Pay-Later (BNPL) – Cash on Delivery (COD) – Pros and Cons.

Unit V: Key Players and Issues in E-Tailing**9 Hours**

Key Players: Top 10 E-tailers in India – Factors contributing to success in E-tailing. Security Issues: Meaning –Types: Malware and website hacking, Payment processing issues, Credit card skimming, Sensitive data exposure, Insufficient transaction security, Lack of PCI compliance - Tips to avoid threats.

Learning Resources:**Textbook(s)**

1. Gupta, S. L., Ramesh Mittal, Ruchi Nayyar, Retailing & E Tailing, International Book House Pvt. Ltd., 1st Edition, 2012.

References

1. Mickey Kosloski, Sharon R. Davis, Retailing and E-tailing, Good Heart – Wilcox Publications, Text Edition, 2015.
2. Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson Education Pvt. Ltd, Noida, 2019.

Websites/ e-Learning Resources

1. <https://www.investopedia.com/terms/e/electronic-retailing-e-tailing.asp>
2. <https://egyankosh.ac.in/bitstream/123456789/72104/1/Unit-13.pdf>
3. <https://www.outsourceaccelerator.com/articles/e-commerce-security-issues/>

Mapping of Courses with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	1	3	1	1	1	1
CO2	2	3	3	2	2	2	1	2	2	2
CO3	3	3	2	3	3	3	2	2	1	2
CO4	3	2	3	3	1	3	1	2	1	2
CO5	3	3	3	2	1	3	1	2	2	2
Average	2.8	2.8	2.6	2.2	1.6	2.8	1.2	1.8	1.4	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2502	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., 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.C., and Gupta, S.C., Advanced Accounts VolII,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
CO1	3	3	2	2	2	2	2	3	1	2
CO2	3	3	3	3	2	2	1	3	2	2
CO3	3	3	3	3	2	2	1	2	2	2
CO4	3	3	3	3	1	2	1	3	2	1
CO5	3	3	2	2	1	2	2	3	1	2
Average	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2404	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 – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – 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. N D Kapoor, 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 (Wolters Kluver), 2013
3. Kapoor, N.D. on Company Law, Charles Wild and Stuart Weinstein Smith and Keenan, Company Law, Pearson Longman, 2009
4. Gaffoor & Thothadri, 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
CO1	3	3	2	2	1	2	2	3	1	2
CO2	3	3	2	2	2	2	2	3	2	2
CO3	3	3	2	2	1	2	2	3	2	2
CO4	3	3	1	2	1	2	2	3	2	2
CO5	3	3	2	2	2	2	2	3	1	1
Average	3	3	1.8	2	1.4	2	2	3	1.6	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2406	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: value 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., 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
CO1	3	3	2	2	2	2	2	3	1	1
CO2	3	3	3	3	2	2	1	3	2	3
CO3	3	3	3	3	2	2	1	2	2	2
CO4	3	3	3	3	1	2	1	3	2	1
CO5	3	3	2	2	1	2	2	3	1	1
Average	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1.6

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2308	Basics of Relational Database Management System (TcL)	Core	3	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, S. Sudarshan, Database System Concepts, McGraw Hill, 2019

References:

1. Elmasri Ramez, Navathe Shamkant, Fundamentals of Database Systems, Pearson Publications 2017.
2. Sumathi, S., Esakkirajan, S., 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

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	1	2	1	3	1	1	1	1
CO2	3	3	2	2	1	3	2	2	2	2
CO3	3	3	1	2	1	3	2	2	2	2
CO4	3	3	2	2	2	3	1	1	1	1
CO5	3	3	2	2	2	3	3	1	2	1
Average	3	3	1.6	2	1.4	3	1.8	1.4	1.6	1.4

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2410	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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	2	2	3	2	2	1	2
CO2	3	2	2	1	2	3	2	1	2	2
CO3	3	3	1	2	1	3	1	2	2	1
CO4	3	3	2	2	2	3	2	2	2	2
CO5	3	3	1	2	1	3	1	2	1	2
Average	3	2.8	1.6	1.8	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
24CMC2212	Event Management	SEC	3	2

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

Course Outcomes:

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

CO 1: identify the importance of event management.

CO2: get an exposure to a new profession.

CO3: gain a in depth knowledge about the event management.

CO4: analyse the event planning process.

CO5: identify their career in event management.

UNIT I: Introduction to event management

9 Hours

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

UNIT II: Event Process

9 Hours

Meaning- Need and Benefits of a process - steps for creating process - Determining the purpose of an event - Types of events for a business, Goals of an event -Understanding event's audience-Feasibility- Legal compliance.

UNIT III: Event marketing and promotion

9 Hours

Nature of event marketing- Marketing mix- Promotion: Image- Branding- Advertising- publicity- Public relation- Staging- Staffing.

UNIT IV: Event planning process

9 Hours

Creation of concept - budgeting of event - budget line – drafting a budget- activating a budget- Cash flow in the event- keeping a budget on track- creation of blue print, event calendar, creation of check list, event flow, time frames and deadlines.

UNIT V: Crowd management**9 Hours**

Logistic- safety and security- crowd management- Major risks- emergency planning- evacuation- monitoring - controlling - evaluation - importance - types –working with vendors–negotiating-accountability and responsibility- career in changing environment- job opportunities.

Learning Resources:**Textbook(s)**

1. Harichandan, C.P. & Adam Musgrave, Event Management, Global Vision Publishing House, 2017

References

1. Lynn Van Der Wegen, Brenda R. Carols, Event Management for tourism, culture Business and sporting events, Pearson publishers, 2001
2. Judy Allen, Event Planning Ethics and Etiquette, John Wiley & Son Publication, New York, 2010.
3. Cindy Lemaire, Mardi Foster and Walker, Start and Run and Business, Self-Counsel Press, Canada, 2012.
4. Cherly Kimball, Start Your Own Event Planning Business, Your Step-by-Step Guide to Success, Entrepreneur Press Publication, California, 2012.
5. Goyal, K., Event Management, Event management, Adhyayan Publisher, New Delhi, 2013.

Websites/ e- Learning resources

1. <https://affine.pro/blog/15-types-events-event-management-categories-examples>
2. <https://www.thinkorion.com/blog/event-management-process#:~:text=Every%20type%20of%20event%20requires%20planning%20to%20reduce,Plan%20Step%204%3A%20Securing%20Event%20Vendors%20and%20Suppliers>
3. <https://themewinter.com/event-budget-planning/>

Mapping of Courses with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	3	2	2	2
CO2	2	3	3	2	3	1	3	2	2	2
CO3	2	3	3	3	2	2	3	3	1	1
CO4	3	1	3	3	1	3	2	2	2	2
CO5	3	3	3	2	1	2	3	1	2	1
Average	2.6	2.4	3	2.6	1.8	1.8	2.8	2	1.8	1.6

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC2414	Cost and Management Accounting	Supportive	5	4

This course enables the students to acquire knowledge and familiarize with Cost and Management Accounting by studying the techniques of ordering levels, marginal costing and analyzing various financial statements.

Course Outcomes:

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

CO1: identify the concept of cost and management accounting.

CO2: apply the knowledge in preparing inventory records.

CO3: analyse the various methods of overheads.

CO4: evaluate financial statements through cash flow and ratio analysis.

CO5: determine the Break Event Point and prepare the Budgets.

Unit I: Introduction of Cost and management Accounting

15 Hours

Cost Accounting: Definition, Meaning and objectives - Distinction between Cost and Financial Accounting. Management Accounting – Definition and objectives – Distinction between management and financial accounting.

Unit II: Material Control

15 Hours

Stores Record - Purchase Order – Goods Received Note - Inventory Control - ABC Analysis - Economic Ordering Quantity - Maximum, Minimum and Reordering levels – Pricing of Issues (FIFO and LIFO).

Unit III: Cost Sheet

15 Hours

Unit Costing - Cost Sheet - Factory, Administration, Selling and Distribution overheads - Classification - Preparation of Cost Sheet – Quotations.

Unit IV: Ratio Analysis

15 Hours

Ratio Analysis: Utility and limitations of Accounting Ratios - calculation of Accounting Ratios - Ratio Analysis for Liquidity, Solvency, Profitability and Leverage. (Simple problems only)

Unit V: Marginal Costing and Budgeting

15 Hours

Marginal Costing: Concept. Break Even Analysis - Importance and assumptions - Profit Volumes Ratio. Budget and Budgetary Control: Procedure and Utility - Types of Budgets – cash budget and Flexible Budget.

Learning Resources:**Textbook(s)**

1. Reddy, T.S. & Hari Prasad Reddy, Y., Cost and Management Accounting, Margham Publications.

References

1. Dr. Mehta, B. K., Cost And Management Accounting, SBPD Publications, 2021.
2. Arora, M.N., Cost Accounting: Principles & Practice, Vikas Publishing House, 2015.
3. Dr. Maheshwari, S.N., Dr. Suneel K. Maheshwari, Mr. Sharad K. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons, 2021.
4. Colin Drury, Cost and Management Accounting, Cengage Learning, 2018.

Websites/ e-Learning Resources

1. NPTEL & MOOC courses titled Cost and Management Accounting.
2. <https://pakaccountants.com/courses/managementaccounting/>
3. <https://www.reed.co.uk/courses/diploma-in-cost-and-management-accounting/238067>

Mapping of Courses with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	1	3	1	1	1	1
CO2	2	3	3	2	2	2	1	2	2	2
CO3	3	3	2	3	3	3	2	2	1	2
CO4	3	2	3	3	1	3	1	2	1	2
CO5	3	3	3	2	1	3	1	2	2	2
Average	2.8	2.8	2.6	2.2	1.6	2.8	1.2	1.8	1.4	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3601	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 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://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

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

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3603	Income Tax Law & 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

18 Hours

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 Hariprasad Reddy, Y., Income Tax Law and Practice, Margham Publications, Chennai, 2024.

References:

1. Gaur, V.P., Narang, Puja Gaur, and Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers, New Delhi, 2024.
2. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi, 2024.
3. Mehrotra, H.C., Dr. Goyal, S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra, 2024.
4. Srinivasan, T., Income Tax & Practice, Vijay Nicole Imprints Private Limited, Chennai, 2024.
5. Hariharan, N., Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2024

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
CO1	3	3	2	2	2	2	2	3	1	2
CO2	3	3	3	3	2	2	1	3	2	2
CO3	3	3	3	3	2	2	1	2	2	1
CO4	3	3	3	3	1	2	1	3	2	2
CO5	3	3	2	2	1	2	2	3	1	2
Average	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3605	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.

Unit V: 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., 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
CO1	3	3	3	2	2	2	2	3	1	2
CO2	3	3	2	2	2	2	2	2	2	2
CO3	3	3	3	2	2	2	2	2	2	3
CO4	3	3	3	2	2	2	2	3	2	3
CO5	3	3	2	2	2	3	2	3	1	3
Average	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
24CMC3407	Software Engineering	DSE	5	4

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

12 Hours

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

Mapping of Courses with PSOs

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	1	2	1	3	2	1	1	3
CO2	3	3	2	2	1	3	2	2	1	2
CO3	3	3	1	2	1	3	2	2	1	2
CO4	3	3	2	1	2	3	1	1	2	3
CO5	3	3	2	2	2	3	2	1	2	3
Total	15	15	8	9	7	15	9	7	7	2.6
Average	3	3	1.6	1.8	1.4	3	1.8	1.4	1.4	3

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3409	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
2. https://help.tallysolutions.com/seriesa/rel-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 breakup 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

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

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3311	Digital Marketing	GE	4	3

This course helps the students to strengthen their knowledge and enhanced their presumption towards the digital world

Course Outcomes:

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

CO 1: identify the importance of digital marketing.

CO 2: analyse the significance of social media marketing.

CO 3: examine the content of search engine optimization in digital marketing

CO4: determine the role mobile marketing in digital world.

CO5: elucidate the recent trends of email marketing.

Unit- I: Introduction to digital marketing

12 Hours

Definition – Evolution - Importance – Benefits - Traditional vs Digital marketing- Need for digital marketing - Types of digital marketing - Threats in digital marketing.

Unit II - Social media marketing

12 Hours

Introduction- importance- Platforms: Youtube, whatsapp, facebook, Instagram, LinkedIn- Branding strategy- pros and cons of social media marketing.

Unit III- Search engine optimization

12 Hours

Website-creating website- planning and analysis- trends in website development-tools & techniques- content management system-AI in website marketing- chatbots, predictive analytics, content optimization, personalization and pay per click advertising, and ad targeting.

Unit IV: Mobile marketing strategies

12 Hours

Mobile marketing- meaning-benefits- methods of mobile marketing- mobile marketing strategies: SMS marketing- location based marketing- proximity marketing- in app marketing and its types- advantages and disadvantages of mobile marketing.

Unit V: Email marketing

12 Hours

Definition - Importance- E-Mail marketing platforms: Mailchimp, Hubspot, Brevo, AWeber - constant contact-design effective email campaign- measurement of email marketing.

Learning resources:**Textbook(s)**

1. Vibrant - DIGITAL MARKETING - Essentials you always want to know, Vibrant publishers, 22 July 2020

References:

1. Puneet Singh Bhatia, Fundamentals of digital marketing, second edition, Pearson education publishers, 30 June 2019.
2. Damian Ryan, Calvin Jones, Marketing Strategies For Engaging the Digital Generation, Kogan Page,
3. Suresh Babu, A step-by-step Guide to Modern Digital Marketing, Web Marketing Academy publishers,2021

Websites/e-Learning Resources

1. <https://staenz.com/free-digital-marketing-pdf-books-download/>
2. <http://www.gbv.de/dms/zbw/865712123.pdf>
3. <https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to-Modern-Digital-Marketing.pdf>

Mapping of Courses with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	1	2	3	1	3	2	2
CO2	3	3	3	1	2	2	2	2	2	2
CO3	3	2	2	3	1	3	1	2	2	2
CO4	3	3	3	2	1	3	1	2	3	2
CO5	3	3	2	1	1	3	1	1	1	1
Average	3	2.8	2.2	1.6	1.4	2.8	1.2	2	2	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3313	Securities Market	GE	4	3

The objective of the course is to make the student aware of the basic concepts of securities and investment environment in Indian securities market. The course also aims to make the student to understand fundamental stock market operations.

Course Outcomes:

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

CO1: explain the Indian financial markets and securities.

CO2: identify the functions of new issues markets (NIM).

CO3: differentiate Primary market and secondary markets.

CO4: examine the players of Indian money market.

CO5: analyze the Indian stock exchange and regulatory frame work of SEBI.

Unit I: Financial markets

12 hours

Financial markets: Definition - Role – Functions – Constituents - Financial Instruments - Indian Financial Market - Global Financial Market - Capital market - Evolution and Growth - Capital Market Instruments – Types: Preference shares- Equity shares - Fixed deposits - Debentures and Bonds.

Unit II: Primary market

12 hours

Primary market: Meaning – Functions – Methods - Intermediaries - Listing – Agreement - Benefits of non-listing. Underwriting: Definition - Types - Benefits - Recent Trends in primary markets.

Unit III: Secondary market

12 hours

Secondary market: Meaning- Nature - Functions – Primary vs Secondary market –Stock exchange: Regulatory framework for stock exchange in India - Defects in Indian stock exchanges.

Unit IV: Money market

12 hours

Money market: Meaning - Characteristics – Players in Indian money market - Functions- Components - Institutions – Instruments - Reforms of Indian money markets.

Unit V: Stock exchange and SEBI

12 hours

Stock exchange and SEBI: Meaning-functions - traders - steps in stock trading -BSE and NSE. Stock Exchange Board of India (SEBI): Functions - settlements - Recent trends in stock exchanges.

Learning resources**Textbook(s):**

1. Gordon, E., and Natarajan, K., Financial Market and Services, Himalaya Publishing House, New Delhi, 2020.

References:

1. Avadhani, V.A., Marketing of Financial Services, Himalaya Publishing House, Mumbai, 2018
2. Shanmugham, R. Financial Services, Wiley India, New Delhi, 2017.
3. Bharti V. Pathak, The Indian Financial System, Pearson Education, New Delhi, 2011

Websites/ e-Learning Resources:

1. www.globalcapitalmarket.com
2. www.indiancapitalmarket.com

Mapping of Courses with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	1	1	1	1	2	2
CO2	3	3	1	1	1	3	1	2	1	1
CO3	3	3	1	1	1	3	1	2	1	1
CO4	3	3	1	1	1	3	1	2	1	1
CO5	3	1	1	3	2	3	2	2	2	1
Average	3	2.4	1	1.6	1.2	2.6	1.2	1.8	1.4	1.2

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3255	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
CO1	3	3	2	2	2	2	2	2	1	1
CO2	3	3	3	3	2	1	2	2	2	2
CO3	3	3	3	3	2	1	2	2	2	1
CO4	3	3	3	3	3	1	2	3	2	2
CO5	3	3	2	2	3	1	2	3	1	1
Average	3	3	2.6	2.6	2.4	1.2	2	2.4	1.6	1.6

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3215	Logistics Management	SEC	3	2

This main aim of this course is to gain an understanding of Logistics Principles and provide opportunities for the discussion of Key Contemporary Issues and Problems in Logistics Management.

Course Outcomes

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

CO1: explain the various Principles of Logistics Management

CO2: find the logistics activities involved in customer service

CO3: analyze the objectives of integrated logistics and its barriers

CO4: develop the role of information technology on logistics management

CO5: identify the appropriate forecasting techniques

UNIT I: Logistics Management

9 Hours

Meaning – Definition – Objectives - Concepts – Types - Evolution - Role of Logistics in an Economy - Logistics vs. Supply Chain Management - Logistics Mix - Logistics in Organized Retail Market in India – Problems Faced.

UNIT II: Logistics Activities

9 Hours

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

UNIT III: Integrated Logistics

9 Hours

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

UNIT IV: Inventory Ownership

9 Hours

Meaning – Role of Information Technology - Knowledge Transfer Capability: Process – Types - Components. Performance Cycle: Logistics - Manufacturing Support – Procurement.

UNIT V: Demand Forecasting

9 Hours

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

Learning resources**Textbook(s)**

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

References

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

Websites/ e-Learning Resources

1. <https://www.slideshare.net/slideshow/logistics-management-74927805/74927805>
2. <https://studymafia.org/logistics-management-ppt-with-pdf-free-to-download/>

Mapping of Courses with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	1	1	2	1	2	1
CO2	3	3	3	2	1	2	2	2	1	2
CO3	3	1	2	2	1	3	2	1	1	2
CO4	3	2	3	3	2	3	1	2	1	2
CO5	2	2	1	2	1	1	2	1	1	1
Average	2.8	2.2	2.4	2.2	1.2	2	1.8	1.4	1.2	1.6

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3602	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: 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

18 Hours

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 Delhi2023

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
CO1	3	3	2	2	2	2	2	3	1	2
CO2	3	3	3	3	2	2	1	3	2	2
CO3	3	3	3	3	2	2	1	2	2	2
CO4	3	3	3	3	1	2	1	3	2	3
CO5	3	3	2	2	1	2	2	3	1	3
Average	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	2.4

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3604	Income Tax Law & 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**

1. Reddy, T.S. and Hariprasad Reddy, 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.icai.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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	2	2	2	2	2	3	1	2
CO2	3	3	3	3	2	2	1	3	2	2
CO3	3	3	3	3	2	2	1	2	2	2
CO4	3	3	3	3	1	2	1	3	2	1
CO5	3	3	2	2	1	2	2	3	1	2
Average	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3606	Project	Core	6	6

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

Course Outcomes:

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
CO1	3	3	2	2	1	2	2	2	1	1
CO2	3	3	3	3	1	1	2	2	2	2
CO3	3	3	3	3	2	1	2	2	2	1
CO4	3	3	3	3	2	1	2	3	2	2
CO5	3	3	2	2	1	1	2	3	1	1
Average	3	3	2.6	2.6	1.4	1.2	2	2.4	1.6	1.6

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3408	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:

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

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	2	2	1	1	1	3	1	2	1
CO2	3	3	3	2	1	1	2	1	2	2
CO3	3	3	3	2	2	2	1	2	2	2
CO4	3	2	1	2	2	2	1	2	2	1
CO5	3	2	2	1	1	2	2	1	2	1
Average	3	2.4	2.2	1.6	1.4	1.6	1.8	1.4	2	1.4

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3410	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.

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 included in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

Unit III: CGST and 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 and Exemptions.

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 Singhania, Indirect Taxes, Taxman's Publications, New Delhi, 2018
3. Dr. Mehrotra, H.C. & Prof. V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra, 2020
4. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi, 2018
5. CA. Pushpendra 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>
1. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

Mapping of Courses with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	1	3	2	1	1	2	2	1
CO2	3	3	3	3	1	1	1	2	3	2
CO3	3	2	3	2	1	2	1	2	2	2
CO4	3	2	2	3	2	2	1	2	2	2
CO5	3	3	3	2	2	1	2	2	2	2
Total	15	13	12	13	8	7	6	10	11	9
Average	3	2.6	2.4	2.6	1.6	1.4	1.2	2	2.2	1.8

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3312	Creative Advertising	GE	4	3

This course aspires to give students, basic competency on the theoretical foundations on marketing communications and creative strategy of advertising.

Course Outcomes:

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

CO1: identify the role of advertising in marketing.

CO2: develop an advertising plan.

CO3: trace the effectiveness of advertisements.

CO4: analyse various media for creative advertising.

CO5: evaluate advertising agency and effectiveness of advertisement.

Unit I: Introduction to Advertising

12 Hours

Meaning - History - Purpose - Functions - Important - Types - Pros and cons for advertising - Economic, Social and ethical aspects of advertising.

Unit II: Advertisement Effectiveness

12 Hours

Marketing strategy and situation analysis - Advertising plan – Objectives -Advertising Regulations, Issues and Ethics -Advertising campaign - Planning process.

Unit III: Creative Strategy in Advertising

12 Hours

Dynamics of Creativity in Advertising: Meaning and objectives of Creativity –Creative Advertising - Copywriting - Advertising copy testing - Creativity in communication - Motivational approaches - Types of appeals used in advertising - Advertising budget process.

Unit IV: Advertising Media Strategy

12 Hours

Role of Media - Types of media - Advantages and disadvantages - Media planning, selection & scheduling strategies.

Unit V: Advertising Agency

12 Hours

Role of agencies - Types and functions of ad agencies - Client and Agency relationship - Selection and coordination of advertising agency - Successful advertising agencies in India – Effectiveness of Advertisement – Reach and frequency.

Learning Resources:**Textbook(s)**

1. Sethia, K.C., Chunawalla, S.A., Foundations Of Advertising Theory And Practice, Himalaya Publishing House, 2011

References

1. Georgia – Zozeta Miliopoulou, Creative Advertising Concept and Copy, A Practical, Multidisciplinary Approach, Routledge, 2024.
2. Kevin Lane Keller, Philip Kotler, Marketing Management, Kindle Edition, 2014.
3. Gupta Ruchi, Advertising Principles and Practice, S Chand, 2014.
4. Bly, Robert W, The Copywriter's Handbook: A Step-by-Step Guide to Writing Copy That Sells. New York: St. Martin's Press, 2005.
5. Strunk, William, and White, E.B.. The Elements of Style. 4th ed. Upper Saddle River, N.J.: Pearson Education. 2000.

Websites/ e-Learning Resources

1. <https://www.slideshare.net/slideshow/creativity-in-advertising-16451542/16451542>
2. <https://www.scribd.com/presentation/475858910/creative-advertising-ppt>

Mapping of Courses with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	1	3	1	3	2	2
CO2	2	2	3	3	2	3	2	3	1	2
CO3	3	3	3	3	3	3	2	2	1	1
CO4	3	3	2	1	3	3	1	2	2	1
CO5	2	2	1	1	2	3	2	2	1	2
Average	2.6	2.6	2.2	1.8	2.2	3	1.6	2.4	1.4	1.6

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3314	Consumer Behaviour	GE	4	3

The Objective of the course is to acquaint the students with the concepts of Consumer Behavior. The Course also makes the student understand decision making process based on various factors, Factors influencing consumer behaviour and Marketing Strategies.

Course Outcomes:

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

CO1: explain the concept of consumer behaviour and its changing trend.

CO2: identify the factors influencing consumer behaviour.

CO3: discuss the theories in consumer behaviour

CO4: develop the knowledge of buyer behaviour to enhance strategic decision making

CO5: apply the various Marketing Strategies on the basis of consumer behaviour in the business.

UNIT I: Consumer Behaviour

12 Hours

Introduction - Meaning - Definition – Evolution – Scope –Nature – Need to Study Consumer Behaviour – Market Segmentation and Consumer Behaviour – Changing Trends in Consumer Behaviour – Classification of Indian Consumers - Rights and Responsibilities of consumer.

UNIT II: Factors Influencing Consumer Behaviour

12 Hours

Factors influencing consumer behaviour – External factor – culture, subculture, social class, reference group, family - internal factors – needs, motivation, perception, personality lifestyle, values, learning, memory, beliefs and attitudes.

UNIT III: Theories in Consumer Behaviour

12 Hours

Consumer Needs and Buying Motives – personal motives and social motives – Theories of Consumer Needs: Maslow's hierarchy of needs, Alderfer's ERG Theory, Herzberg's Two-Factor Theory & McClelland's Theory of Needs – Buying Roles – Buying Pattern.

UNIT IV: Consumer Decision Making Process

12 Hours

Consumer Decision Making Process: Stages – Problem recognition, Information search, Alternative Evaluation, Purchase Decision & Post-Purchase Evaluation – Values and attitudes – Stages involved in Customer Buying Behaviour in Digital Environment.

UNIT V: Consumer Behaviour Analysis and Marketing Strategy

12 Hours

Marketing Strategy – Introduction – Consumer Behaviour and Product Strategy – Consumer Behaviour and Pricing Strategy – Consumer Behaviour and Distribution Channel Strategy – Consumer Behaviour and Promotion Strategy. Consumer Protection Act Amendments 2019 – E-Commerce and Consumer Rights.

Learning Resources:**Textbook(s)**

1. Dr. Dharmendra Kumar, Basics of Consumer Behaviour, Sahitya Bhavan Publication, New Delhi, Jan 2023.

Reference Books:

1. Jain, P.C & Monika Bhatt, Consumer Behaviour, Sultan Chand, New Delhi, 2013.
2. Gupta S.L., Pal Sumitra, All Indian perspective Consumer Behaviour, Sultan Chand & Sons, New Delhi , 2011.
3. Dr. Punitha, R. & Poornima, G. Consumer Behaviour, Charulatha Publication.

Websites/ e-Learning Resources

1. <https://www.slideshare.net/slideshow/consumer-behaviourunit1ppt/252295691>
2. https://www.clootrack.com/knowledge_base/major-factors-influencing-consumer-behavior
3. <https://www.studocu.com/in/document/apj-abdul-kalam-technological-university/consumer-behaviour/unit-3-notes/23606305>
4. https://www.tutorialspoint.com/consumer_behavior/consumer_behavior_marketing_strategies.htm
5. <https://www.vedantu.com/commerce/consumer-awareness>

Mapping of Courses with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	2	1	1	3	1	2
CO2	3	1	2	1	3	1	3	1	2	1
CO3	3	1	1	1	1	1	3	2	1	2
CO4	2	1	3	2	1	3	1	3	1	1
CO5	3	1	2	2	1	1	1	3	1	2
Average	2.8	1.2	1.8	1.6	1.6	1.4	1.8	2.4	1.2	1.6

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CMC3266	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: familiarize the Basic Knowledge of Taxes & investment.

CO3: exposed to Team Management and Leadership techniques

CO4: get insights about the Fundamentals of Laws and Ethics

CO5: identify various promotional tools and techniques

Mapping of Courses with PSOs

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

3 – Strong, 2- Medium, 1- Low