

MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI - 12

B.COM

BANKING & E-COMMERCE

SYLLABUS

(With effect from the Academic Year 2023-2024 onwards)

B.COM

BANKING & E-COMMERCE

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM BANKING &E-COMMERCE
Programme Code:	
Duration:	UG - 3 years
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse,</p>

interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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METHODS OF EVALUATION

Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks

METHODS OF ASSESSMENT

Remembering (K1)	<ul style="list-style-type: none"> • The lowest level of questions requires students to recalling formation from the course content • Knowledge questions usually require students to identify information in the textbook.
Understanding (K2)	<ul style="list-style-type: none"> • Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
Application (K3)	<ul style="list-style-type: none"> • Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.
Analyze (K4)	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have single right answers.
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills

B. Com Banking & E – Commerce (2023-24 onwards)

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper I– Financial Accounting I	5	5
Part III		Core Paper II- Principles of Management	5	5
Part III	Any one	Elective I –Business Communication Elective I- Indian Economic Development Elective I-Business Economics	3	4
Part IV	Any one	Skill Enhancement Course SEC –1 Digital Banking / MS Office	2	2
		Foundation Course FC - Fundamentals of Business Studies	2	2
		TOTAL	23	30
SECOND SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	4
Part III		Core Paper III – Financial Accounting II	5	5
Part III		Core Paper IV- Business Law	5	5
Part III	Any one	Elective–II-Introduction to Information Technology Elective II– E-commerce Elective II– International trade	3	4
Part IV	Select any Two	Skill Enhance Course SEC– 2 Skill Enhancement Course – SEC3 Internet and its Applications/ Stock Market Operation/ New venture Planning and Development	2 2	2 2
Part IV	Naan Mudhalvan	Cambridge English	2	2
		TOTAL	25	30

SECOND YEAR				
THIRD SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper V-Corporate Accounting I	5	5
Part III		Core Paper VI –Company Law	4	4
Part IV	Any One	Elective III –Web Design	4	3
		Elective III–Data Base Management Systems		
		Elective III– E-banking		
Part IV	Select any one	Skill Enhance Course SEC– 4	1	2
		Computerized Accounting System /		
		Clearing and Forwarding in Import and Export		
		E.V.S	2	2
	Naan Mudhalvan	*Goods and Service Tax	2	2
		TOTAL	24	30
FOURTH SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper VII –Corporate Accounting II	5	5
Part III		Core Paper VIII-Principles of Marketing	4	4
Part III	Any One	Elective IV–Python for Data Analytics	4	3
		Elective IV– Rural Banking		
		Elective IV-Java programming		
Part IV	Select any one	Skill Enhance Course SEC– 5	1	2
		Fundamentals of Fin Tech /		
		Filing of GST Returns		
		Value Education	2	2
Part IV	Naan Mudhalvan	*Working Capital Management	2	2
		TOTAL	24	30

*Applicable to the students who failed in Naan Mudhalvan. (Alternative Paper)

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange 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								15
IV	Accounting from Incomplete Records – Single Entry System 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.								15
V	Royalty and Insurance Claims 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 only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

CO	Course Outcomes
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.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management 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.								15
II	Planning 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.								15
III	Organizing 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.								15
IV	Staffing 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].								15

V	<p>Directing 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.</p> <p>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].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks may be used		
Web Resources		
1	http://www.universityofcalicut.info/sy1/management	
2	https://www.managementstudyguide.com/manpower-planning.htm	
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile								12
	TOTAL								60

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I**ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								12
II	Classification of Nations on the basis of Development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply								12
TOTAL									60

Course Outcomes	
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply
Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	NitinSinghania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravathy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles - Concept of Efficiency-Business Cycle: Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium								12

V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ	
2	https://www.icsi.edu/	
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Learning Objectives:

LO1:	To acquaint students with knowledge of Digital Banking Products.
LO2:	To enable the students to understand the knowledge of Digital Payment System
LO3:	To impart the students to understand the new concepts of Mobile and Internet Banking
LO4:	To enables the students to have depth knowledge in point of sale terminals
LO5:	To understand the ATM and cash deposit system

Course Outcomes:

After the successful completion of the course, the students will be able to:	
CO1:	Explain the need for digital banking products and the usage of cards.
CO2:	Classify the usage of various payment systems.
CO3:	Discuss the profitability, risk management and frauds of mobile and internet banking.
CO4:	Analyse the approval processes of POS terminals.
CO5:	Explain the product features and services of ATM and Cash Deposit Machine.

Unit I: Digital Banking Products

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards – New Technologies-Europay, Master and Visa Card(EMV)-Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products – Digital Lending–Digital Lending Process-Non-Performing-Asset(NPA).

Unit II: Payment System

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure – Immediate Payment Service (IMPS)–National Unified USSD Platform (NUUP)-

National Automated Clearing House (NACH)- Aadhaar Enabled Payment System(AEPS)– Cheque Truncation System (CTS) –Real Time Gross Settlement Systems(RTGS)– National Electronic Fund Transfer(NEFT)- Innovative Banking &Payment Systems.

Unit III: Mobile and Internet Banking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology-Types-Crypto currency and Bitcoins.

Unit IV: Point of Sale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.

Unit V: Automated Teller Machine and Cash Deposit Systems

Automated Teller Machine (ATM) – Cash Deposit Machine (CDM)& Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Recent Trends in Digital Banking

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

1. IIBF,2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. HimalayaPublishingHouse, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking.PacificBooksInternational,2016.
4. UppalR.K.2017 E-Banking: The IndianExperience.BhartiPublications,2017.

Supplementary Readings:

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai
4. Subba Rao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

Web Reference:

- 1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_A_ND_PRACTICE.pdf
- 2.<http://www.himpub.com/documents/Chapter1859.pdf>.

MS OFFICE TOOLS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

Learning Objectives:	
LO1:	To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spreadsheet
LO2:	To equip the students themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
LO3:	To engage the students themselves with advanced, MS excel functions and productivity tools to assist in developing work sheets and consolidation to summarize and report results from multiple work sheets
LO4:	To identify the names and functions of the Power Point interface and create a slide presentation that includes text, graphics, animation and transition
LO5:	To plan, design, create, manipulate and analyse and compile data in various ways.
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Acquire practical knowledge in MSWord
CO2:	Construct work sheet in MS Excel using basic functions
CO3:	Construct Excel sheets in MS Excel using advanced functions
CO4:	Prepare presentations in MS Power Point using various Templates
CO5:	Create a data base using Power point

Unit I: Microsoft Word -I

Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering

Unit II: Microsoft Word -II

Applying Templates - Formulating Tables – Editing tables –Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document -Mail Merge.

Unit III: Microsoft Excel-I

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and removing Rows and Columns, creating and copying formulae, changing column width sand row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression such as Add, Subtract, Multiply and Divide.

Unit IV: Microsoft Excel-II

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE – BAHT TEXT Text Function – LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

Unit V: Microsoft Power Point:

Applying the Auto-content wizard to Create and Store a presentation - Design template –Creating a Blank presentation – Opening a Previously-made presentation – Adjusting the Background – Choosing the Presentation Layout –Establishing the Presentation Style;

List of Practical

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class time table and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spread sheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous text, value, and date & time functions.

MS-POWERPOINT

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, Zoom In and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background colour, and incorporate word art to adjust font colour.

Text Books:

1. A First Course in computers Based on Windows 8 and MS Office 2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS,
3. Raman preet Kaur, Edition 2015, Kalyani Publishers Ludhiana
4. Excel 2019–All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications; 1st edition (1 January 2019); BPB Publication
5. Jordan Gold meter 2014 Advanced Excel Essentials Friend sofa Press USA

Supplementary Readings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use V lookup & Index Match function Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One); BPB Publication USA
4. .Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

Web Reference:

- 1 <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
- 2 <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
- 3 <https://www.educba.com/text-function-in-excel/>
- 4 <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

FOUNDATION COURSE (OR)
BRIDGE COURSE
FUNDAMENTALS OF BUSINESS STUDIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject. Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

FUNDAMENTALS OF BUSINESS STUDIES

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	To make the students familiar with the basic concepts of commerce, and Management Fields.
CO 2:	To encourage and motivate the Students for the commerce Education.
CO 3:	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.

Unit I Commerce-Introduction

Definition of Commerce -Importance's of Commerce -Meaning of barter system -- business-industry-trade-hindrances of trade-branches of Commerce.

Unit II Accounting-Introduction

Book-Keeping-Meaning -Definition -Objectives-Accounting-Meaning -Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

Unit III Marketing & Advertising

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer -Standardization and Grading -Pricing -Kinds of Pricing -AGMARK-ISI- Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

Unit IV Auditing & Entrepreneurial Development

Introduction of Auditing -Origin and Evolution -Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing -Basic Principles of Audit-Classification of Audit- Entrepreneurial Development- Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

Unit V: Income Tax Law and Practice

Tax history-Types -Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns-Residential Status.

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S. Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice -Vijay Nicole Imprints Private Limited, Chennai.

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such as Hire Purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts 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.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II 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.								15

V	Accounting Standards for financial reporting (Theory only) 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.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	
Course Outcome									
CO1	Explain the Objectives and significance of Mercantile law								
CO2	Understand the clauses and exceptions of Indian Contract Act.								
CO3	Explain concepts on performance, breach and discharge of contract.								

CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali EBWWPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE– II: INTRODUCTION TO INFORMATION TECHNOLOGY

Subject code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
	4				3	4	25	75	100	
Learning Objectives										
LO1	To recall the information technology and digital domain									
LO2	To explore the fundamentals of computers									
LO3	To identify the transmission of information									
LO4	To analyze the different computer networking									
LO5	to apply the internet architecture and network security									
Prerequisites: Should have studied Commerce in XII Std										
Unit	Contents								No. of Hours	
I	Introduction to Information Technology-Understanding the Digital Domain-Representing Numbers and text in Binary-binary code								12	
II	Fundamentals of Computers: Computer Hardware-Software-System. Software Application Software-Translators-MLL-HLL-ALL.								12	
III	Transmission of Information: Fundamentals of Communications-Fiber Optics-Wireless Communications-ISDN.								12	
IV	Computer Networking: Goals-Topologies-Local Area Networks-Wide Area Networks Communication Protocol								12	
V	Internet Architecture-Types of Network Security-Internet applications-Internet Address Domain Name-E-mail.								12	
TOTAL								60		
CO	Course Outcomes									
CO1	Describe the importance of information technology									
CO2	Analyze the computer hardware and software system									
CO3	Apply the transmission of information in communication system									
CO4	Discuss the computer networking and its applications									
CO5	Explore the internet architecture and the types of network security.									
Textbooks										
1	Introduction to Information Technology Pelin Aksoy, LauraDeNardis, Cengage Learning India Private Limited, First Indian Reprint 2008.									
2	M. Moris Mano, “Digital Logic and Computer Design”, First Edition, 2004, Pearson									

3.	Behrouz and Forouzan,2001, Introduction to Data Communication and Networking, 3rd Edition, MH.
Reference Books	
1.	V. Rajaraman, Introduction to Information technology, PHI Learning 2018
2.	Richard Fox, Information Technology, CRC Press
3.	Sanjay Saxena, Information technology, Vikas Publications Pvt Ltd, 2018
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.tutorialspoint.com/computer_fundamentals/index.htm
2	://www.tutorialspoint.com/basics_of_computers/index.htm
3	https://www.google.co.in/books/edition/Information_Technology/Y4bNBQAAQBAJ?hl=en&gbpv=1&dq=introduction+to+information+technology&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: E-COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to E-Commerce 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.								12
II	E-Commerce Business Models & Consumer Oriented E Commerce 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.								12
III	E-Commerce Marketing Concepts 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.								12
IV	Electronic Data Interchange & Security 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.								12

V	Ethics in E-Commerce 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.	12
TOTAL		60
CO	Course Outcomes	
CO1	Understand the role and features of world wide web	
CO2	Understand the Benefits and model of e-tailing	
CO3	Use the web enabled services	
CO4	Tackle the threats in internet security system	
CO5	Know about the Ethical principles Privacy and Information Rights	
Textbooks		
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi	
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi	
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London	
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida	
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai	
Reference Books		
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai	
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi	
3	Elias M Awad, Electronic Commerce: From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi	
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai	
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London	
NOTE: Latest Edition of Textbooks May be Used		
Web 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 WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAG E	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
TOTAL								60	
Course Outcomes									
CO1	Distinguish between the concept of internal and international trade.								
CO2	Define the various theories of international trade.								

CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	Bimal Jaiswal & Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and JatinderKaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
C01	3	2	3	2	2	2	2	2	2	3	2
C02	3	2	3	2	3	2	2	2	2	3	2
C03	3	2	3	2	3	2	2	2	2	3	2
C04	3	2	3	2	2	2	2	2	2	3	2
C05	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

INTERNET AND ITS APPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

Objective

This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of Accounting.

Unit I: Internet Concepts

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet.

Unit II: E-mail Concept

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

Unit III: Internet Services

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

Unit IV: Web Concepts and Browsers

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP – Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.

Unit V: Search Engines

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, Who where, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Techworld, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A.Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

REFERENCE BOOKS

1. Douglas E. Comer-Computer Networks and Internet, PHI (Addition Wesley Lonman), New Delhi, 2001.
2. Minoli Daniel – Internet & Internet Engineering , Tata McGraw Hill, New Delhi,

STOCK MARKET OPERATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Learning Objectives:

LO1:	To acquaint students with knowledge of Securities Market
LO2:	To enable the students to understand the knowledge of Practice Trading on Stock Market
LO3:	To impart the students to understand the legal frame work of securities Market
LO4:	To enables the students to have depth knowledge in different segment of stock exchange
LO5:	To understand the role of Demat Trading

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the basic concept of Securities Market
CO2:	Practice Trading on Stock Market
CO3:	Analyse the legal Frame work of Securities Market
CO4:	Explain different segment of Stock Exchange
CO5:	Perform Demat Trading

Unit I: Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO,FPO&OFS); Methods of Flootation-fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities.

Unit III : Secondary Market

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet – Based Trading and Settlement Procedure; Types of Brokers.

Unit IV: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI(Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit V: Dematerialization

Demat trading: Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate
 - a) Procedure of placing buying/selling order.
 - b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Recent Trends in Stock Market

Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

Text Books:

1. Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H.
4. Machiraju, H. R. 2019. Merchant Banking. New Delhi: New Age Publishers.

Supplementary Readings:

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Note: Latest edition of the books may be used

NEW VENTURE PLANNING & DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Learning Objectives:	
LO1:	To acquaint students with knowledge of Setting up a new Business
LO2:	To enable the students to understand the legal challenges in setting up Business
LO3:	To impart the students to search for entrepreneurial capital
LO4:	To enables the students to have depth knowledge in marketing aspects of new ventures
LO5:	To understand the role Business Plan Preparation for New Ventures
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Generate a business idea using different techniques and describe sources of innovative ideas
CO2:	Evaluate advantages of acquiring an ongoing venture with a case study;
CO3:	Present a comparative analysis of various government schemes which are suitable for the business idea;
CO4:	Develop a marketing plan for a business idea;
CO5:	Prepare and present a well-conceived Business Plan

Unit I:

Starting New Ventures New Venture: Meaning and features. Opportunity identification. The search for new ideas Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II: Legal Challenges in Setting up Business Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

Unit III: Search for Entrepreneurial Capital the Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Start up India, Stand Up India, Make in India, etc.

Unit IV: Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research Sales Forecasting. Evaluation. Pricing Decision.

Unit V: Business Plan Preparation for New Ventures Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an on going venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Recent Trends in New Venture Planning & Development
Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

Text Books:

1. Allen, K. R.(2015).Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning
2. Barringer, B. R., & Ireland ,R.D.(2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D.F., & Rao, T.V.(2012). Entrepreneurship: A South- Asian Perspective. Boston: Cengage Learning
4. Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA

Supplementary Readings:

- 1.Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture, Kogan Page Ltd, Great Brittan
- 2.David Butler 2006 Enterprise Planning and Development Routledge USA
- 3.David Butler 2014 Business Planning for New Ventures: A Guide to Startup, Routledge USA
- 4.Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA

Note: Latest edition of the books may be used

SECOND YEAR – SEMESTER - III
CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. 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.								15
III	Final Accounts 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								15

IV	<p>Valuation of Goodwill & Shares</p> <p>Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.</p> <p>Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.</p>	15
V	<p>Indian Accounting Standards</p> <p>International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – 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 – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)</p>	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Voll, S.Chand, New Delhi.	

5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat & Nozer Shroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web 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 WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

2 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	4	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Company law 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.								12
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								12
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								12
IV	Management & Administration 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.								12
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								12
TOTAL								60	

Course Outcomes	
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
Reference Books	
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web 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 WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE - III: WEB DESIGN

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 6/6	4				4	3	25	75	100

Learning Objectives

- LO1** Explaining the concept of Web design and its applications.
- LO2** Detailed description for Internet Domains and establishing Connectivity Internet.
- LO3** Structuring the HTML tags, Lists, Tables, Frames, Forms and Forms elements
- LO4** Emphasizing the DHTML Style Sheets, linking a Style Sheet and Web page designing
- LO5** Elaborating the concept of JavaScript Document Object Model and Cookies

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Internet: Basic Concepts – Communicating on Internet – Internet Domains – Internet Server Identities – Establishing Connectivity on the Internet	9
II	Introduction to HTML -Anchor Tag – Hyperlink - Head and Body Section – Heading - Horizontal Ruler – Paragraphs – Tags - Images and Picture – Lists – Tables – Frames - Forms and forms elements.	9
III	DHTML and Style sheets - Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing.	9
IV	Introduction to Java script - Advantage of JavaScript - Data type - Variable – Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes.	9
V	JavaScript Document Object Model - Event Handling - Form Object - Built in Object - User Defined Object-Cookies	9
	TOTAL	45

THEORY 20% & PROBLEMS 80%

CO	Course Outcomes
CO1	Demonstrate Internet Basic concepts and Internet Domains
CO2	Impart Lists, Frames and Table to the Forms and Forms Elements

CO3	Elaborate DHTML Style Sheets and Element of the Style
CO4	Representation of JavaScript Data types, Control and Looping and Functions.
CO5	Pointing out Form object, User Defined Object and Cookies
Textbooks	
1	Ivan Bayross, “Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP”, Fourth Edition, 2010, BPB Publications
2	Harvey M. Deitel, Paul J. Deitel, Tem R. Nieto, “Internet & World Wide Web – How to program”, Third Edition, 2002, Prentice Hall
3	Using HTML 4, XML & JAVA by Eric Ladd & Jim O’Donell (Platinum Edition) (PHI)
Reference Books	
1	Hirdesh Bharadwaj, Web designing, Paper Back, 2016
2	Brain D Miller, Principles of web design, Allworth Publications, 2022
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://books.google.co.in/books?id=BrASwbtAGGUC&pg=PA69&source=gbs_selected_pages&cad=2#v=onepage&q&f=false
2	https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&gbpv=1&dq=web%20design&pg=PA1977&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE III: DATABASE MANAGEMENT SYSTEMS

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
I	4				4	3	25	75	100
Learning Objectives									
LO1	To understand various kinds of database systems								
LO2	To analyse various models of relational data base systems								
LO3	To provide knowledge about various SQL specialities and calculus								
LO4	To apply basic character								
LO5	To identify the exception handler.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction - Database System - Characteristics of Database Management Systems - Architecture of Database Management Systems - Database Models - System Development Life Cycle - Entity Relationship Model								9
II	Introduction to Relational Database Model - Structure of Relational Model – Keys - Relational Algebra - Normalization: Functional Dependency - First Normal form - Second Normal Form-Third Normal form - Boyce-Code Normal Form - Fourth Normal Form.								9
III	SQL: Introduction-Data Retrieval - Single row function - Group function - Set Function - Sub query - Joins. Data Manipulation Language: Insert, Update and Delete Statements - Transaction Control Language – View – Sequence – Synonym – Index - Defining Constraints.								9
IV	PL/SQL: Introduction-PL/SQL Basic-Character Set- PL/SQL Structure-SQL Cursor Subprograms-Functions-Procedures.								9
V	Exception Handler Introduction - Predefined Exception - User Defined Exception – Triggers - Implicit and Explicit Cursors - Loops in Explicit Cursor.								9
TOTAL								45	
CO	Course Outcomes								
CO1	Recalling various concepts relating to data base management systems								
CO2	Analyze various models of relational data base systems								
CO3	Understanding SQL specialties and calculus								
CO4	Applying various database designs and normalization procedure								

CO5	Understanding the prospects of transaction management
Textbooks	
1	“Database System Concepts”, 6th Edition by Abraham Silberschatz, Henry F. Korth, S. Sudarshan, McGraw-Hill.
2	“Fundamentals of Database Systems”, 7th Edition by R. Elmasri and S. Navathe, Pearson
3	“An introduction to Database Systems”, C J Date, Pearson.
Reference Books	
1	“Modern Database Management”, Hoffer , Ramesh, Topi, Pearson
2	“Principles of Database and Knowledge – Base Systems”, Vol 1 by J. D. Ullman, Computer Science Press
3	An Introduction to Database Systems – C.J.Date – Addison – Wesley Publications – Seventh Edition 2000.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=T7AxM7Vqvaw
2	https://www.youtube.com/watch?v=kBdlM6hNDAE&list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y
3	https://www.youtube.com/watch?v=wjfeGxqAQOY&list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE - III: E-BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				4	3	25	75	100
Learning Objectives									
LO1	To provide students with the foundation of digital banking concepts								
LO2	To provide conceptual knowledge of online banking mechanism								
LO3	To provide students with up to date information about payment, clearing and settlement systems in banking industry								
LO4	To familiarise students about the risk associated with e-banking and relevance of banking solutions								
LO5	To expose students to the digital authentication techniques in the digital era								
Prerequisites: Should have studied Commerce in XII Std.									

UNIT	Contents	No. of Hours
I	Electronic Banking Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions - truncated cheque and Electronic cheque -Models for E-banking-complete centralized solution-features-CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking.	9
II	Online Banking Introduction –concept and meaning-the electronic delivery channels-need for computerization-Automatic Teller Machine (ATM) at home –Electronic Fund Transfer (EFT)-uses –computerization in clearing houses-Telebanking-Banking on home computers –Electronic Money Transfer -uses of EMT.	9
III	Updating Bank Saving Accounts Computer bank branches-Financial Transaction Terminals-(FTT)-E-Cheque Magnetic Inkb Character Recognition (MICR) and Cheques -E-Banking in India Procedure- Programmes - Components-How to go on net for Online Banking-advantages Limitations.	9
IV	E-Banking Security Introduction need for security –Security concepts -Privacy –Survey. Findings on security-Attack-Cybercrimes-Reasons for Privacy-Tampering-Encryption –Meaning The encryption process-may appear as follows -Cryptogram-Cryptanalyst Cryptography-Types of Cipher systems –Code Systems-Cryptography-Cipher-Decipher Jumbling-Asymmetric-Crypto System-Data Encryption Standard (DES).	9
V	E-Builder Solutions Digital certificate-Digital Signature &Electronic Signature-E-Security solutions— solutions providers-E-locking technique-E-locking services-Netscape security	9

	solutions-Pry Zone -E-software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-Inc –security devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction (SET).TEXT BOOK C.S. Rayudu, E-Business, Himalaya Publishing House.	
	Total	45
Course Outcomes		
CO1	Describe fundamental concepts of e-banking, compare and contrast traditional and e-banking	
CO2	Demonstrate online banking techniques	
CO3	Illustrate clearing and settlement mechanism in real time	
CO4	Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce	
CO5	Develop insights in to banking security solutions	
Textbooks		
1.	Digital Banking, Indian Institute of Banking and Finance, Taxmann	
2.	Agarwal, O.P, Modern banking of India, Himalaya publisher, Mumbai	
3.	Bishnupriya Mishra, R K Uppal , Modern Banking in India: Dimensions & Risks, <i>New Century Publications, New Delhi</i>	
4.	Chris Skinner, Digital Bank Strategies to Launch or become a Digital Bank, Marshall Cavendish International (Asia)Private The Limited, Singapore	
5.	LohnaSarika R, Digital Banking and Cyber Security, New Century Publications, New Delhi	
Reference Books		
1.	Singh Jaspal, Digital Payments in India: Background, Trends and Opportunities, New Century Publications, New Delhi	
2.	Rao K. Srinivasa, Changing Dimensions of Banking in India, Notion Press, Chennai	
3.	BhushanDewan, E-Commerce, S.Chand Limited, New Delhi	
4.	Roger Hunt& John Shelly, Computers and Common sense, Prentice-Hall,1979	
5.	C.S. Rayudu, E-Business, Himalaya Publishing House, Mumbai	
Web Resources		
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073	
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020	
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	3	3
CO 3	3	3	3	2	3	2	2	3	3	2	3
CO 4	3	3	2	3	3	3	3	2	3	3	2
CO 5	3	2	3	3	3	2	2	3	3	3	3
Total	15	13	14	14	14	13	13	13	15	14	14
Average	3	2.6	2.8	2.8	2.8	2.6	2.6	2.6	3	2.8	2.8

3 – Strong, 2- Medium, 1- Low

COMPUTERISED ACCOUNTING SYSTEM

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	2	50	50 (Internal Examiner)	100

Learning Objectives:	
LO1:	To educate the students to prepare spread sheets and its business applications.
LO2:	To enlighten the students on the fundamentals of Tally.
LO3:	To impart knowledge on preparing reports

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Understand what is spread sheet, and how to enter data, format, edit and take print out
CO2:	Prepare slides for presentations
CO3:	Prepare final accounts, preparation of ratios and to create backup files with help of computerised accounting system
CO4:	Prepare ratios with the help of computerized accounting
CO5:	Prepare functional budgets with computerized accounting

Unit I: Spreadsheet and its Business Applications

Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs. Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit II: Preparation for Presentations

Basics of presentations: Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

Unit III: Introduction to Accounting Package Tally

Financial accounting Packages- An Introduction – Introduction to Tally – Book keeping and Accounting – Starting Tally converses the Gateway & Menu – Creation of a Company – Account Groups and Ledger Creation – Setting of Company – Features and Configuration.

Unit IV: Ledger Creation and Voucher

Creation of ledger - stock categories, group, items. Vouchers - Concepts and Types of Vouchers – Voucher Advance Features – Bill by Bill details - Illustration to get on-screen results of various books of accounts.

Unit V: Reports

Generation of Reports - Preparation of Final Accounts - Configuring for Printing – diverse reports- Maintenance talks about backup – security passwords.

List of Practical:

1. Construct a graphical representation of frequency distribution table for ten employees Score by using Count if and Frequency Function in Spreadsheet.
2. Prepare a data set with Correlation and regression function in spreadsheet.
3. Prepare a poster presentation by inserting Tables, Images, texts and Symbols.
4. Create a Business Plan Presentation with the help of Slides, Fonts, Drawing, editing; Media; Design; Transition; Animation and Slideshow features.
5. Creating a new Company in Tally and creating groups and Ledger accounts.
6. Prepare Stock categories, Groups and Stock items in Tally.
7. Create Accounting Vouchers for the trading business transactions in Tally.
8. Creation of Trial Balance in Tally
9. Create an invoice (Purchase/Sales) in Tally.
10. Prepare Final Accounts with adjustment in Tally.

Note: 100% Practical for External

***Marks: Internal 50 & External 50**

Internal: 50 Marks

External: 50 Marks (Practical only)

- a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

i) Record Note	10 marks
ii) Program / Procedure writing	10 * 2 = 20 marks
iii) Debugging	5 * 2 = 10 marks
iv) Result	5 * 2 = 10 marks

Total

50 marks

- b) Practical examination should be conducted by both internal and external examiners.

Recent Trends in Computerised Accounting System

Faculty member will impart the knowledge on recent trends in Computerised Accounting System to the students and these components will not cover in the examination. about back up- Restoring, re-writing of books- security passwords- Bank Reconciliation.

Text Books:

- 1 Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai
- 2 Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai
- 3 Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi

Supplementary Readings:

- 1 Dewey D. 2018 Computerised Accounting, Tata Mc Graw Hill, New Delhi
- 2 Robert Hurt 2016 Accounting Information System Mc Graw Hill, New Delhi
- 3 Carol Yacht 2016 Computer Accounting Essentials, Susan V. Crosson, New Delhi
- 4 O'Leary T.J and O'Leary 2011 Computing essentials in Computer McGraw Hill, New Delhi
- 5 Ama G.A.N 2003 Fundamentals of Public sector Accounting and Finance, Amazons Publications, Nigeria

CLEARING AND FORWARDING IN EXPORT AND IMPORT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100
Learning Objectives:									
LO1:	To educate the students how the clearing and forwarding agents acted in Ports								
LO2:	To gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents								
LO3:	To acquire knowledge in import documentation								
LO4:	To know the how the freights are charged by the shipping and forwarding agents								
LO5:	To understand the Risk in Export and Import								
Course Outcomes:									
	After the successful completion of the course, the students will be able to:								
CO1:	Explain the role of clearing agents in ports								
CO2:	Discuss the export procedure and documentation								
CO3:	Explain the import documentation procedure								
CO4:	Equip Freight forwarding services								
CO5:	Discuss the determinants of Risk Management								

Unit I: Clearing and Forwarding

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory framework-Documents required for clearing and forwarding

Unit II: Export Procedure Documentation

Documents required for export- Commercial Invoice-Packing list -Certificate of Origin - GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

Unit III: Import Procedure Documentation

Import Documentation – Import Licence under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import

Unit IV: Freight Forwarding and Transportation

Freight Forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labeling and cargo handling requirements

Unit V: Risk Management

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

Recent Trends in Clearing and Forwarding in Export and Import
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Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination.

Text Books:

- 1 Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
- 2 Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
- 3 Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

Supplementary Readings:

1. Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi
2. Paras Ram , 2022, Nilkhil Garg Export : What, Where and How? Anupam Publishers, New Delhi
3. Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2
4. Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai

GOODS AND SERVICES TAX

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

Learning Objectives:

LO1:	To enable the students to understand the basic concept of indirect tax
LO2:	To provide the students to know the structure of GST
LO3:	To educate the students with registration process of GST
LO4:	To educate the students for Input Tax Credit
LO5:	To understand the filing of returns and payment procedure of GST and Refund process and assessment.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Comprehend the fundamentals of indirect tax and need for GST
CO2:	Understand the structure of GST and their schemes in practice
CO3:	Disseminate various modes of registration of GST
CO4:	Familiarize themselves with the adjustment of debit and credit notes
CO5:	Understand and apply the e-filing of GST in practice

Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV: Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: Returns, Payments, Refund Process and Assessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

Amendments in Goods and Services Tax made from Time to Time

Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination.

Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Reference:

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
II	Accounting of Banking Companies 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.								15
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15

	Consolidated Financial Statements	
IV	Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15
	Liquidation of Companies	
V	Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	
CO4	Give the consolidated accounts of holding companies	
CO5	Preparation of liquidator’s final statement of account	
Textbooks		
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.	
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.	
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.	
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai	

Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S. Chand, New Delhi
3	Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web 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 WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV

CORE PAPER VIII –PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	4	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution conceptualizations – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing. Market Segmentation Meaning and definition- Benefits–Criteria for segmentation –Types of segmentation – Geographic – Demographic – Psychographic – Behavioural - Targeting, Positioning &								12
II	Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.								12
III	Product & Price Marketing Mix —an overview of 4P’s of Marketing Mix– Product Introduction to Stages of New Product Development – Product Life Cycle—Pricing – Policies - Objectives – Factors Influencing Pricing – Kinds of Pricing.								12

IV	Promotions and Distributions Elements of promotion–Advertising – Objectives – Kinds of Advertising Media- Traditional vs Digital Media -Sales Promotion – types of sales promotion – Personal Selling – Qualities needed for a Personal seller - Channels of Distribution for Consumer Goods - Channel Members – Channels of Distribution for Industrial Goods	12
V	Competitive Analysis and Strategies Global market environment social responsibility – marketing – Recent trends in marketing – A basic understanding of E-marketing, M- marketing, E- tailing – CRM – Market Research – MIS and Marketing Regulation.	12
Total		60
Course Outcomes		
CO1	Develop an understanding on the role and importance of marketing	
CO2	Apply the 4p’s of marketing in their venture.	
CO3	Identify the factors determining pricing.	
CO4	Use the different Channels of distribution of industrial goods.	
CO5	Understand the concept of E-marketing and E-Tailing.	
Textbooks		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi.	
2	Dr. C. B. Gupta &Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai.	
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi	

5	Neeru Kapoor Principles Of Marketing, PHIL earning, New Delhi
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Reference Books	
1	Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloom bury Publishing, India.
NOTE: Latest Edition of Textbooks May be Used	
Web 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 WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV**ELECTIVE IV - PYTHON FOR DATA ANALYTICS**

	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				4	3	25	75	100
Learning Objectives									
LO1	To Understand fundamental programming concepts of Python programming and its Libraries								
LO2	To study basic programming concepts and packages for data analysis, modelling, and visualization in python language.								
LO3	To study about structure and LOOP								
LO4	To comprehend the Basics of NumPy Arrays								
LO5	To gain inputs in Data structure, plotting & visualisation								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.								9
II	Imperative programming: Python modules – Built-in-function: print function – eval function – user-defined function & assignments -parameter passing.								9
III	Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.								9
IV	NumPy Basics: Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays, File Input and Output with Arrays – Linear Algebra – Random Number Generation.								9
V	Pandas – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats- Data wrangling- Plotting and Visualization -Time Series – Financial and Economic Data applications.								9
	Total								45
CO	Course Outcomes								
CO1	Demonstrate the understanding of basic programming terminologies and packages of python language.								
CO2	Will gain knowledge on concepts and packages for data analysis, modelling, and visualization in python language.								
CO3	In depth understanding about structure and LOOP								
CO4	Analyze the time series data to design an optimized investment plan.								

CO5	Demonstrate financial and Economic
Textbooks	
1.	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Gravenstein Highway North, Sebastopol.
2.	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage, New Delhi
3.	Ch Satyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.
Reference Books	
1.	J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing.
2.	Ljubomir Periodic, "Introduction to Computing Using Python: An Application Development Focus", John Wiley & Sons, 2012 2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
3.	Wesley J. Chun, "Core Python Programming", Pearson Education.
Web Resources	
1.	https://onlinecourses.nptel.ac.in/noc20_cs46/preview
2.	https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERAGES	3	3	3	3	3	3	3	3	3	3	3

3- Strong, 2 – Medium, 1 - Low

ECOND YEAR – SEMESTER - IV**ELECTIVE - IV: RURAL BANKING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				4	3	25	75	100
Learning Objectives									
LO1	To provide students an in-depth knowledge about rural banking								
LO2	To create awareness about different schemes of the Government of India for setting up new enterprise								
LO3	To enrich students with the different sources of rural credit								
LO4	To comprehend the structure of credit planning								
LO5	To familiarise students about the institutional support for rural development								
Prerequisites: Should have studied Commerce in XII Std.									
UNIT	Contents								No. of Hours
I	Concept of rural banking – Need for rural banking – priority sector lending: terms & condition.								9
II	PMEGP (Prime Minister Employment Generation Programme) –Start up India Stand up India PM Mudra Yojana (PMMY) Digital India Mission.								9
III	Institutional sources of finance in rural areas: cooperative banks, commercial banks, regional rural banks – their Structure, policy, Functions, clientele, progress								9
IV	Credit planning at the gross root level: lead bank scheme, District credit plans and service area approach their bank features.								9
V	Institutions supporting rural development: Reserve Bank of India (RBI), National bank for Agriculture & Rural Development (NABARD), District Industries Centre (DIC) Khadi& Village Industries Commission (KVIC) and Voluntary Organization – their role.								9
Total								45	
Course Outcomes									
CO1	Outline the concept of rural banking								
CO2	Explain the application of welfare schemes in present scenario								
CO3	Identify the existence of different source of finance in rural area								
CO4	Explain the concept of credit planning								
CO5	Examine the importance of institutional support in rural development.								
Textbooks									
1.	Dhingra IC, Rural banking in India, sultan Chand & sons, New Delhi.								
2.	Bhat N.S., Aspects of Rural banking, Common wealth publishers, Delhi.								
3.	Dr.S. Sankaran, Rural banking, Margham Publications, Chennai								

4.	Basu.A.K, Fundamentals of Banking Theory and practices, Mukherjee & co., Kolkata.
5.	Ahmad, Rais, Rural Banking and Economic Development, Mittal Publications, New Delhi.
Reference Books	
1.	Desai S.S.M, Rural banking in India, Himalaya publishing house, Bombay.
2.	Sandhu B.S., Banking & Rural Development, Deep & Deep Publications, New Delhi.
3.	G C Mandal, Role of banks in Rural development, Rajat Publications, New Delhi
4.	Tanan.M.C, Banking law and practices, Lexis Nexis, New York.
5.	Rural Banking, Indian Institute of Banking and Finance, MacMillan Publisher India Limited, 1 st Edition 2012.
Web Resources	
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_eurpub_ckaa166.1191
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_13.2.147
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wber_lhv057

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3
CO 1	3	3	3	3	2	3	3	2	3	3	2
CO 2	3	2	3	2	3	3	2	3	3	3	2
CO 3	3	2	3	3	3	2	3	3	3	2	3
CO 4	3	3	2	3	2	3	3	2	3	3	2
CO 5	3	2	3	3	2	3	3	2	3	2	3
Total	15	12	14	14	12	14	14	12	15	13	12
Average	3	2.4	2.8	2.8	2.4	2.8	2.8	2.4	3	2.6	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV**ELECTIVE IV- JAVA PROGRAMMING**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	2		1		4	3	25	75	100
Learning Objectives									
C1	To get in-depth Knowledge about the evolution of java and its Features								
C2	Bring out the difference and similarities between C, C++ and java.								
C3	Develop programmers in Java with its special Features.								
C4	To apply the exception handling in Programming								
C5	Implementing the code in internet using Applet with AWT controls.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Java - Features of Java – Java Environment - Lexical Issues or tokens- Data Types - Variables - Arrays - Operators – Conditional Statements- Iterative Statements-General Structure of a Java Program.								9
II	Classes and Objects – Fields and Methods Declaration -Constructors – Method Overloading - Static keyword - Final keyword -String Class - String Buffer Class. Java Utilities: Scanner, Stack, Date, Vector, Enumeration. Inheritance: Keyword extends-Types of Inheritance– Keyword super- Overriding of methods Abstract class and methods.								9
III	User-Defined Packages: Creating and accessing Packages. Interface: Defining Interface-Keyword implements -Multiple Inheritance using Interface. Threads: Introduction- Thread States or life cycle of thread Creation of threads using Thread class and Runnable interface –Thread methods -Thread Priorities -Thread Synchronization.								9
IV	Exception Handling: Types of errors - Syntax of Exception handling code – Built-in Exceptions – Multiple catch statements – Nested try block – Finally statement- Throwing our own exception using throw – Method throwing exception using throws keyword - Managing Errors.								9
V	Applets: Difference between applet and application -Applet life cycle - Building Applet code using Applet tag – Passing parameters to Applets Drawing various shapes using Graphics Class. AWT Controls: Buttons, Labels, Text Field, Text Area, Choice, Check Box, List, Scroll Bar and Layout Managers.								9
TOTAL								45	

CO	Course Outcomes
CO1	Importance of Java comparing the other language.
CO2	Develop program using constructors and its types.
CO3	Implementing the concept Exception handling various application.
CO4	Analyzing different types of inheritance .
CO5	Life Build Applet code using AWT controls and Layout managers
Textbooks	
1	E. Balagurusamy, “Programming with Java”, Fourth Edition, 2010, Tata McGraw-Hill
2	P Radha Krishna, “Object Oriented Programming through Java”, Second Edition, 2007, Universities Press.
3	John R Hubbard, Programming with Java – Schuam’s Outline Series
Reference Books	
1	K. Arnold and J. Gosling, “The Java Programming Language”, Second Edition, 1996, Addison Wesley
2	P. Naughton and H. Schildt, “Java2 (The Complete Reference)”, Eight Edition, 2005, Tata McGraw Hill
3	Kathy Sierra and Bert Bates, “Head First Java”, Second Edition, 2003, Oreilly
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.tutorialspoint.com/java/java-quick-guide.htm
2	www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html
3	www.tutorialspoint.com/java/java_overview.htm

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

FUNDAMENTALS OF FIN TECH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

Learning Objectives:	
LO1:	To educate the students to introduce Fintech
LO2:	To gain knowledge in Financial Technology and Digital payments
LO3:	To acquire knowledge in Cryptocurrencies
LO4:	To know the knowledge in Block chin Technology
LO5:	To understand the effects of fintech on various sectors
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Identify the benefits of Fin Tech industry;
CO2:	Enable a better understanding of Financial Technology and Digital Payments
CO3:	Analyse the functioning of Cryptocurrency
CO4:	Explain the impact of Block Chain Technology
CO5:	Evaluate the effects of Fintech on various sectors

Unit I: Introduction to Fintech

Introduction – Meaning of FinTech - Definitions - The History and Evolution of the Fintech Industry - FinTech Ecosystem - Recent Developments – Fin Tech in India – Fin Tech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers - Challenges.

Unit II: Financial Technology and Digital Payments

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) — Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks.

Unit III: Crypto currencies

Cryptocurrencies - features, benefits, disadvantages- Outline of cryptocurrency – types wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies.

Unit IV: Blockchain Technology

Blockchain Technology in FinTech – An understanding of Blockchain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT in supply chain management.

Unit V: Effects of Fin-Tech on Various Sectors

Effects of Fin-tech on Payment Innovations – The Implications of Fintech on Real Estate, Insurance, Health, and Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin- tech trends - FinTech around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa.

Recent Trends in Fintech
Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination.

Text Books:

- 1 Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
- 2 Sanjay Phadke., 2020 Fintech Future : The Digital Dna Of Finance Paperback –
- 3 Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

Supplementary Readings:

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. Slava Gomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA
4. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website
Reference: [https://www.ibm.com/industries/banking-financial-markets/resources/omni channel banking-paper/](https://www.ibm.com/industries/banking-financial-markets/resources/omni_channel_banking-paper/).
<https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas>
5. Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuste

FILING OF GST RETURNS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	2	50	50 (Internal Examiner)	100

Learning Objectives:

LO1:	To understand the concept and importance of Goods and Services Tax
LO2:	To enable the students to prepare data for GSTR Forms
LO3:	To gain knowledge on Filing GST Returns
LO4:	To understand the steps involved in GST Filing
LO5:	To acquire knowledge on penalty for late filling of GST Returns

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Prepare the Students for filing of GST returns through Online
CO2:	Helps in filing up of GSTR forms (GSTR 1 – GSTR11)
CO3:	Explain the steps involved in GSTR filing
CO4:	Acquire knowledge on penalty for late filing GST Returns
CO5:	Understand the concept of interest on outstanding tax

Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR 2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return For Composition Dealers
9. GSTR5: Return For Non-Resident Taxable Persons
10. GSTR6: Return For Input Service Distributors
11. GSTR7: Return For Tax payers Deducting TDS
12. GSTR8: Return For E-Commerce Operators Collecting TCS
13. GSTR10: Return For Registered Person Whose GST Registration gets Cancelled
14. GSTR11: Return For UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C- Reconciliation Statement
18. GSTR9B– Filed by Electronic Commerce Operators

Recent Amendments in Filing of GST Returns

Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Reference:

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

WORKING CAPITAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				2	2	25	75	100
Learning Objectives									
LO 1	To explain working capital and interpret the cash conversion cycle								
LO 2	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.								
LO 3	To prepare a cash budget and comment on it								
LO 4	To assess the components of credit policy and its evaluation								
LO 5	To explain the inventory management techniques and calculate the Economic Ordering Quantity								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.								6
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.								6
III	Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.								6

IV	Receivables Management Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.	6
V	Inventory Management Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management - Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.	6
	TOTAL	30
THEORY 20% & PROBLEMS 80%		

CO	Course Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it
CO2	Classify the approaches to financing Currents Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the receivables management and credit policy evaluation
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, Sahitya Bhavan Publication, Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low