

**MANONMANIAMSUNDARANARUNIVERSITY**  
**TIRUNELVELI - 12**

**B.COMBANKING & E-COMMERCE**

**SYLLABUS**

**(With effect from the Academic Year 2024-2025 onwards)**

## B.COMBANKING&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.

<b>TANSCHEREGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDERGRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.COMBANKING&amp;E-COMMERCE</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>UG-3 years</b>
<b>Programme Outcomes:</b>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> 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><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyses 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><b>PO4: Problem solving: Capacity</b> 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><b>PO5: Analytical reasoning:</b> 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><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyses,</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.

<b>Programme Specific Outcomes:</b>	<p><b>PSO1– Placement:</b> To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2-Entrepreneur:</b> 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><b>PSO3–ResearchandDevelopment:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4 – Contribution toBusiness World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO5 –Contributiontothe Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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## METHODS OF EVALUATION

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

## METHODS OF ASSESSMENT

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

**B.Com Banking&E –Commerce(2024-25 onwards)**

<b>Part</b>	<b>Course Code</b>	<b>TitleoftheCourse</b>	<b>Credits</b>	<b>Hours</b>
<b>FIRSTYEAR</b>				
<b>FIRSTSEMESTER</b>				
PartI		Language–Tamil	3	6
PartII		English	3	6
PartIII		CorePaperI– <b>FinancialAccountingI</b>	5	5
PartIII		CorePaper II– <b>Principles ofManagement</b>	5	5
PartIII	Any one	Elective I–Business Communication ElectiveI-IndianEconomicDevelopment Elective I-Business Economics	3	4
PartIV	Any one	SkillEnhancementCourseSEC–1 Digital Banking / MS Office	2	2
		FoundationCourseFC- Fundamentals of Business Studies	2	2
		<b>TOTAL</b>	<b>23</b>	<b>30</b>
<b>SECONDSEMESTER</b>				
PartI		Language–Tamil	3	6
PartII		English	3	4
PartIII		CorePaperIII– <b>FinancialAccountingII</b>	5	5
PartIII		CorePaper IV– <b>BusinessLaw</b>	5	5
PartIII	Any one	Elective–II–IntroductiontoInformation Technology Elective II– E-commerce ElectiveII–Internationaltrade	3	4
PartIV	Selectany Two	Skill Enhance Course SEC–2 Skill Enhancement Course – SEC3 Internet and its Applications/Stock Market Operation/ New venture Planning and Development	1 1	2 2
PartIV	Naan Mudhalvan	Cambridge English	2	2
		<b>TOTAL</b>	<b>23</b>	<b>30</b>

<b>SECONDYEAR</b>				
<b>THIRDSSEMESTER</b>				
PartI		Language-Tamil	3	6
PartII		English	3	6
PartIII		CorePaperV-CorporateAccountingI	5	5
PartIII		CorePaperVI-CompanyLaw	4	4
PartIV	Any One	ElectiveIII-Web Design ElectiveIII-DataBaseManagementSystems Elective III- E-banking	4	3
PartIV	Selectany one	Skill Enhance Course SEC- 4 Computerized Accounting System/ Clearing and Forwarding in Import and Export	1	2
		E.V.S	2	2
	Naan Mudhalvan	*Goods and Service Tax	2	2
		<b>TOTAL</b>	<b>24</b>	<b>30</b>
<b>FOURTH SEMESTER</b>				
PartI		Language-Tamil	3	6
PartII		English	3	6
PartIII		CorePaper VII-CorporateAccounting II	5	5
PartIII		CorePaper VIII-Principles of Marketing	4	4
PartIII	Any One	ElectiveIV-Python for Data Analytics Elective IV- Rural Banking ElectiveIV-Java programming	4	3
PartIV	Selectany one	Skill Enhance Course SEC-5 Fundamentals of Fin Tech / Filing of GST Returns	1	2
PartIV	Naan Mudhalvan	Value Education *Working Capital Management	2	2
		<b>TOTAL</b>	<b>24</b>	<b>30</b>

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

## FIFTH SEMESTER

Semester	Part I/II/ III/IV/V	Subject Status	Subject Title	Credit	Contact Hours Perweek
V	III	Core 9	Cost Accounting	4	5
	III	Core 10	Banking Law and Practice	4	5
	III	Core 11	Income Tax Law & Practice	4	5
	III	Core 12	Cyber Security Law/*Project with viva-voce.	3	5
	III	Discipline Specific Elective 1/2	Development Banking/*Research methodology. (Any one)	3	4
	IV	Discipline Specific Elective 3/4	Logistic Finance/ Entrepreneurship Development (Any One)	3	4
	IV	Naan Mudhalvan Scheme	Agricultural Economy of India	2	2
			Internship/Industrial visit/Field visit/ Knowledge Upgradation Activity	2	-
			Sub Total	25	30
*A set of Project and Research Methodology should be selected.					

## SIXTH SEMESTER

Semester	Part I/II/ III/IV/V	Subject Status	Subject Title	Credit	Contact Hours Perweek
VI	III	Core 13	Special Accounts	4	6
	III	Core 14	Management Accounting	4	6
	III	Core 15	E-Commerce Technology	4	6
	III	Discipline Specific Elective 1/2 (Any One)	Customer Relationship Management/ Business Taxation	3	5
	III	Discipline Specific Elective 3/4 (Any One)	Credit & Risk Management/ Auditing & Corporate Governance	3	5
	IV	Naan Mudhalvan Scheme	Personal Investment	2	2
	V		Extension Activity	1	-
			Sub Total	21	30
			<b>Grand Total</b>	<b>140</b>	<b>180</b>

**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	<b>Fundamentals of Financial Accounting</b> 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	<b>Final Accounts</b> 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	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Unit of Production Method–Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> 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	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount–Average clause (Loss of Stock only)	15
<b>TOTAL</b>		<b>75</b>

**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 Maybe Used**

### **Web Resources**

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

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	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
	<b>5</b>				<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>

**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	<b>Introduction to Management</b> 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.	<b>15</b>
II	<b>Planning</b> 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.	<b>15</b>
III	<b>Organizing</b> 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.	<b>15</b>
IV	<b>Staffing</b> 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].	<b>15</b>

V	<b>Directing</b> 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. <b>Co-ordinationandControl</b> Co-ordination–Meaning -TechniquesofCo-ordination. Control- Characteristics-Importance–Stagesinthe ControlProcess - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	<b>15</b>		
<b>Total</b>		<b>75</b>		
<b>Course Outcomes</b>				
<b>CO1</b>	Demonstrate the importance of principles of management.			
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.			
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.			
<b>CO4</b>	Enumerate the various methods of Performance appraisal			
<b>CO5</b>	Demonstrate the notion of directing, co-ordination and control in the management.			
<b>Textbooks</b>				
1	Gupta.C.B.,-Principles of Management-L.M.Prasad,S.Chand& Sons Co.Ltd,New Delhi.			
2	Dinkar Pagare, 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.			
<b>Reference Books</b>				
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	Griffin, 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.			
<b>NOTE: Latest Edition of Textbooks may be used</b>				
<b>Web Resources</b>				
1	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>			
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>			
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>			

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

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

3– Strong, 2-Medium, 1-Low

**FIRST YEAR – SEMESTER –**

**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	<b>Introduction to Business Communication</b> 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	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	12
III	<b>Banking &amp; Insurance Correspondence</b> 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	<b>Secretarial Correspondence</b> 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	<b>Interview Preparation</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile	12
	<b>TOTAL</b>	60

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

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

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

3– Strong, 2–Medium, 1–Low

**FIRST YEAR – SEMESTER -**

**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	<b>Economic Development and Growth</b> 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	<b>Classification of Nations on the basis of Development</b> Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	12
III	<b>National Income</b> 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	<b>Public Finance</b> 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 Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits-Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	<b>Money Supply</b> 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
<b>TOTAL</b>		60

<b>Course Outcomes</b>	
<b>CO1</b>	Elaborate the role of State and Market in Economic Development
<b>CO2</b>	Explain the Sectorial contribution to National Income
<b>CO3</b>	Illustrate and Compare National Income at constant and current prices.
<b>CO4</b>	Describe the canons of public expenditure
<b>CO5</b>	Understand the theories of money and supply
<b>Textbooks</b>	
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	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeeverma, The Indian Economy, unique publication, Shimla.
<b>Reference Books</b>	
1	Ghatak Subrata: Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoy Chakravarthy: 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, Michael P: Economic Development in the third world, Orient Longman, Hyderabad
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.jstor.org">http://www.jstor.org</a>
2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>
3	<a href="http://www.epw.in">http://www.epw.in</a>

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

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

3– Strong, 2–Medium, 1–Low

**FIRST YEAR – SEMESTER –**

**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**

<b>LO1</b>	To understand the approach to economic analysis
<b>LO2</b>	To know the various determinants of demand
<b>LO3</b>	To gain knowledge on concept and features of consumer behaviour
<b>LO4</b>	To learn the laws of variable proportions
<b>LO5</b>	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	<b>Introduction to Economics</b> 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, Recessions, Recovery, Reflation and Deflation,	12
II	<b>Demand &amp; Supply Functions</b> 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	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Co-ordinal 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	<b>Theory of Production</b> 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	<b>MarketStructure</b> 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 FirmMonopolisticCompetition–Oligopoly–Meaning– features, “KinkedDemand” Curve	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Explain the positive and negative approaches in economic analysis	
<b>CO2</b>	Understood the factors of demand forecasting	
<b>CO3</b>	Know the assumptions and significance of indifference curve	
<b>CO4</b>	Outline the internal and external economies of scale	
<b>CO5</b>	Relate and apply the various methods of pricing	
<b>Textbooks</b>		
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.	
<b>Reference Books</b>		
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	Ramsingh and Vinay Kumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>		
<b>Web Resources</b>		
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>	
2	<a href="https://www.icsci.edu/">https://www.icsci.edu/</a>	
3	<a href="https://www.yourarticlerepository.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlerepository.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>	

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAGE</b>	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:**

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

### **Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain the need for digital banking products and the usage of cards.
<b>CO2:</b>	Classify the usage of various payment systems.
<b>CO3:</b>	Discuss the profitability, risk management and frauds of mobile and internet banking.
<b>CO4:</b>	Analyze the approval processes of POS terminals.
<b>CO5:</b>	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 – Blockchain Technology-Types-Cryptocurrency and Bitcoins.

## **UnitIV:Point ofSale 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.

## **UnitV:AutomatedTellerMachineandCashDepositSystems**

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 LabelATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

### **RecentTrendsin DigitalBanking**

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. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4. Uppal R.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 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 and Khanna P.L 2014 Principles and Practice of Bank Management, Himalaya Publishing House, Mumbai.

#### **Web Reference:**

- 1 [https://ebooks.lpu.edu.in/commerce/bcom/term\\_4/DCOM208\\_BANKING THEORY AND PRACTICE.pdf](https://ebooks.lpu.edu.in/commerce/bcom/term_4/DCOM208_BANKING THEORY AND PRACTICE.pdf)
2. <http://www.himpub.com/documents/Chapter1859.pdf>.

## MSOFFICE TOOLS

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

<b>Learning Objectives:</b>	
<b>LO1:</b>	To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spreadsheet
<b>LO2:</b>	To equip the students themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
<b>LO3:</b>	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
<b>LO4:</b>	To identify the names and functions of the PowerPoint interface and create a slide presentation that includes text, graphics, animation and transition
<b>LO5:</b>	To plan, design, create, manipulate and analyse and compiled data in various ways.
<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Acquire practical knowledge in MS Word
<b>CO2:</b>	Construct work sheet in MS Excel using basic functions
<b>CO3:</b>	Construct Excel sheets in MS Excel using advanced functions
<b>CO4:</b>	Prepare presentations in MS PowerPoint using various Templates
<b>CO5:</b>	Create a database 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 and 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.

## **UnitIV:MicrosoftExcel-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.

## **UnitV:MicrosoftPowerPoint:**

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;

### **ListofPractical**

#### **MS-WORD**

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: emboldening, 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-Databy 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 spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excelsheet 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: To top 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 Office2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS,
3. RamanpreetKaur,Edition2015, KalyaniPublishers Ludhiana
4. Excel2019—All-in-one by Lokesh Lalwani, Edition 2019,BPBPublications;1<sup>st</sup> edition(1January2019); BPB Publication
5. JordanGoldmeter2014AdvancedExcelEssentialsFriendsofa Press USA

**Supplementary Readings:**

1. Sterling Libs Fcca2016 Advanced Excel: How to useV lookup & Index Match function Straight Publications USA
2. ChrisUrban2016AdvancedExcelforProductivity USA
3. LokeshLalwani2019Excel2019AllinOne);BPBPublicationUSA
4. .RituArora2018AdvancedExcel2016BPBPublicationsNewDelhi

**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 Schoollevel 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 coresubject. Bridge courses are the tool to help students to success in their graduate level studies. It is also a prerequisite 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.
CO2:	To encourage and motivate the Students for the commerce Education.
CO3:	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,2022S.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 Higher 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	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	15
II	<b>Branch and Departmental Accounts</b> 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	<b>Partnership Accounts-I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.	15
IV	<b>Partnership Accounts-II</b> 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	<b>Accounting Standards for financial reporting (Theory only)</b> 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.	<b>15</b>		
	<b>TOTAL</b>	<b>75</b>		
<b>THEORY 20% &amp; PROBLEMS 80%</b>				
<b>Course Outcomes</b>				
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems			
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts			
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership			
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.			
<b>CO5</b>	To elaborate the role of IFRS			
<b>Textbooks</b>				
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.			
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, SChand Publishing, New Delhi.			
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.			
4	SP Jain and K.L. Narang: Financial Accounting - I, Kalyani Publishers, New Delhi.			
5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.			
<b>Reference Books</b>				
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. Grawhills, India.			
5	Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.			
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>				
<b>Web Resources</b>				
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>			
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>			
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>			

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	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

**FIRSTYEAR-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	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> 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	<b>Performance Contract</b> 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	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	15
IV	<b>Bailment and Pledge</b> 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 Pawnee and Pawnee.	15
V	<b>Sale of Goods Act 1930:</b> 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
	<b>TOTAL</b>	<b>75</b>

**Course Outcome**

<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.

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

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3– Strong, 2–Medium, 1–Low**

## **FIRSTYEAR– SEMESTER– II**

### **ELECTIVE-II:INTRODUCTIONTOINFORMATION TECHNOLOGY**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
	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

<b>Unit</b>	<b>Contents</b>	<b>No.of Hours</b>
I	Introduction to Information Technology-Understanding the Digital Domain-Representing Numbers and text in Binary-binary code	<b>12</b>
II	Fundamentals of Computers: Computer Hardware-Software-System. Software Application Software-Translators-MLL-HLL-ALL.	<b>12</b>
III	Transmission of Information: Fundamentals of Communications-Fiber Optics-Wireless Communications-ISDN.	<b>12</b>
IV	Computer Networking: Goals-Topologies-Local Area Networks-Wide Area Networks Communication Protocol	<b>12</b>
V	Internet Architecture-Types of Network Security-Internet applications- Internet Address Domain Name-E-mail.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>

#### **Course Outcomes**

- CO1** Describes the importance of information technology
- CO2** Analyzes the computer hardware and software system
- CO3** Applies the transmission of information in communication system
- CO4** Discusses the computer networking and its applications
- CO5** Explores the internet architecture and the types of network security.

#### **Textbooks**

1	Introduction to Information Technology Pelin Aksoy, Laura De Nardis, Cengage Learning India Private Limited, First Indian Reprint 2008.
2	M. Morris Mano, "Digital Logic and Computer Design", First Edition, 2004, Pearson

3.	BehrouzandForouzan,2001,IntroductiontoDataCommunicationandNetworking,3rdEdition, MH.
<b>ReferenceBooks</b>	
1.	V.Rajaraman, IntroductiontoInformationtechnology,PHILearning 2018
2.	RichardFox,InformationTechnology,CRCPress
3.	SanjaySaxena,Information technology,VikasPublicationsPvtLtd,2018
<b>NOTE:LatestEditionofTextbooks MaybeUsed</b>	
<b>WebResources</b>	
1	<a href="http://www.tutorialspoint.com/computer_fundamentals/index.htm">http://www.tutorialspoint.com/computer_fundamentals/index.htm</a>
2	<a href="http://www.tutorialspoint.com/basics_of_computers/index.htm">http://www.tutorialspoint.com/basics_of_computers/index.htm</a>
3	<a href="https://www.google.co.in/books/edition/Information_Technology/Y4bNBQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=introduction+to+information+technology&amp;printsec=frontcover">https://www.google.co.in/books/edition/Information_Technology/Y4bNBQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=introduction+to+information+technology&amp;printsec=frontcover</a>

#### MAPPINGWITHPROGRAMMEOUTCOMESANDPROGRAMMESPECIFICOUTCOMES

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

**3– Strong,2-Medium,1-Low**

## **FIRSTYEAR-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	<b>Introduction to E-Commerce</b> 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	<b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b> 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	<b>E-Commerce Marketing Concepts</b> 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	<b>Electronic Data Interchange &amp; Security</b> 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	<b>Ethics inE-Commerce</b> 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.	<b>12</b>		
	<b>TOTAL</b>	<b>60</b>		
<b>CO</b>	<b>Course Outcomes</b>			
<b>CO1</b>	Understandthe roleandfeaturesof worldwideweb			
<b>CO2</b>	Understandthe Benefitsandmodelof e-tailing			
<b>CO3</b>	Usethewebenabledservices			
<b>CO4</b>	Tacklethethreatsininternetsecuritysystem			
<b>CO5</b>	KnowabouttheEthicalprinciplesPrivacyandInformationRights			
<b>Textbooks</b>				
1	KennethC.Laudon,E-Commerce:Business,Technology,Society,4theEdition, Pearson Education Limited, New Delhi			
2	S.J.Joseph,E-Commerce:anIndianperspective,PHILearningPvt. Ltd.,New Delhi			
3	DavidWhitley,E-Commerce-Strategy,Technologies&Applications,TMI, McGraw-Hill, London			
4	KamleshK.Bajaj,E-Commerce-Thecuttingedgeofbusiness,TMH,McGraw-Hill, Noida			
5	WClarke,E-CommercethroughASP-BPB,WroxPublisher, Mumbai			
<b>ReferenceBooks</b>				
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's andHow'sofE-Commerce,McMillanPublisherIndiaPvt.Ltd., Chennai			
2	RaviKalkota,FrontiersofE-Commerce,TM,PearsonEducationLimited,New Delhi			
3	EliasMAwad,ElectronicCommerce:FromVisiontoFulfillment.PHILearning Pvt. Ltd., New Delhi			
4	MathewReynolds,BeginningE-CommercewithVisualBasic,ASP,SQLServer 7.0&MTS,WroxPublishers, Mumbai			
5	J.ChristopherWestIandTheodoreH.KClarkGlobalElectronicCommerce- Theory and Case Studies, The MIT Press, Cambridge, London			
<b>NOTE:LatestEditionofTextbooks MaybeUsed</b>				
<b>WebResources</b>				
1	<a href="https://www.investopedia.com/terms/e/ecommerce.asp">https://www.investopedia.com/terms/e/ecommerce.asp</a>			
2	<a href="https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/">https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/</a>			
3	<a href="https://techbullion.com/the-importance-of-ethics-in-ecommerce/">https://techbullion.com/the-importance-of-ethics-in-ecommerce/</a>			

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAGE</b>	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 - Immaculating 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
	<b>TOTAL</b>	<b>60</b>

**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

<b>CO4</b>	Appraise the role of IMF and IBRD.
<b>CO5</b>	Define the workings of WTO and with special reference to India.
<b>Textbooks</b>	
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
<b>Reference Books</b>	
1	Dr.T.Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran, International Trade, Margham Publication, Chennai
5	CB Gupta, International Business, S Chand Publishing, New Delhi
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>	
<b>Web Resources</b>	
1	<a href="https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/">https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/</a>
2	<a href="https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644">https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644</a>
3	<a href="https://www.wto.org/english/thewto_e/countries_e/india_e.htm">https://www.wto.org/english/thewto_e/countries_e/india_e.htm</a>

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

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

3- Strong, 2-Medium, 1-Low

## **INTERNET AND ITS APPLICATIONS**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External (Practical)</b>	<b>Total</b>
					1	2	25	75	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 – URLs 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 – News and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teams, 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 (Addison Wesley Longman), New Delhi, 2001.
2. Minoli Daniel – Internet & Internet Engineering, Tata McGraw Hill, New Delhi,

## STOCKMARKET OPERATIONS

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	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 framework of securities Market
- LO4:** To enable the students to have depth knowledge in different segments 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 framework of Securities Market
- CO4:** Explain different segments 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 Floatation-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; SME IPOs 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](http://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 McGrawHill, New Delhi.
3. Damodaran Asath 2016, Investment Valuation: Tools and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L. M 2015, Financial Institutions and Markets Tata McGrawHill Publishing Company Ltd, New Delhi

Note: Latest edition of the books may be used

## NEWVENTURE 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 enable 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 describes 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 describes sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing 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).LaunchingNewVentures:AnEntrepreneurialApproach.Boston: Cengage Learning
2. Barringer,B.R.,&Ireland,R.D.(2015).Entrepreneurship:SuccessfullyLaunching New Ventures. London: Pearson.
3. Kuratko,D.F.,&Rao,T.V.(2012).Entrepreneurship:A South- Asian Perspective. Boston: Cengage Learning
4. DonaldFKuratkoandJeffreySHonsby2021NewVentureManagement Routledge, USA

**Supplementary Readings:**

1. ColinBarrowPaulBarrowRobertBrown2015TheBusinessPlanWorkBook:APractical Guide to New Venture, Kogan Page Ltd, Great Brittan
2. DavidButler2006EnterprisePlanningandDevelopmentRoutledgeUSA
3. DavidButler2014BusinessPlanningforNewVentures:AGuidetoStartup,RoutledgeUSA
4. RobertNLussierJoelCorman2014EntrepreneurialNewVentureSkillsRoutledgeUSA 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**

<b>LO1</b>	To understand about the pro-rata allotment and Underwriting of Shares
<b>LO2</b>	To know the provisions of Companies Act regarding Issue and Redemption of Preference shares and debentures
<b>LO3</b>	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
<b>LO4</b>	To examine the various methods of valuation of Goodwill and shares
<b>LO5</b>	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	<b>Issue of Shares</b>  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	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b>  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	<b>Final Accounts</b>  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	<b>Valuation of Goodwill&amp;Shares</b>  Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.  Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	15
V	<b>Indian Accounting Standards</b>  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. <b>(Theory Only)</b>	15
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwriters	
<b>CO2</b>	Assess the accounting treatment of issue and redemption of preference shares and debentures	
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments	
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability	
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and INDAS	
<b>Textbooks</b>		
1	S.P.Jain and N.L.Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L.Gupta and M.Radhawamy, Advanced Accounts Vol II, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta - Advanced Accounts Vol II, S.Chand, New Delhi.	

5	M.C.Shukla,AdvancedaccountingVolI,S.Chand,NewDelhi.
<b>ReferenceBooks</b>	
1	T.S.Reddy,A.Murthy–CorporateAccounting- MarghamPublication, Chennai.
2	D.S.Rawat&NozerShroff,StudentsGuideToAccountingStandards,Taxmann,NewDelhi
3	Prof.Mukeshbrambhatt, Devi,CorporateAccountingI,AhilyaPublication, Madhya Pradesh
4	AnilKumar,Rajeshkumar,CorporateaccountingI,HimalayaPublishinghouse,Mumbai.
5	PrasanthAthma,CorporateAccounting I,HimalayaPublishinghouse,Mumbai.

**NOTE:LatestEditionofTextbooks MaybeUsed**

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

**MAPPINGWITHPROGRAMMEOUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	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**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>5</b>				<b>4</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

**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.

<b>Unit</b>	<b>Contents</b>	<b>No.of Hours</b>
I	<p><b>Introduction to Company law</b>  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.</p>	<b>12</b>
II	<p><b>Formation of Company</b>  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.</p>	<b>12</b>
III	<p><b>Meeting</b>  Meeting and Resolution – Types – Requisites – Voting &amp; Poll – Quorum – Proxy - Resolution – Ordinary &amp; Special - Audit &amp; Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -</p>	<b>12</b>
IV	<p><b>Management &amp; Administration</b>  Management &amp; 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.</p>	<b>12</b>
V	<p><b>Winding up</b>  Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.</p>	<b>12</b>
	<b>TOTAL</b>	<b>60</b>

<b>Course Outcomes</b>	
<b>CO1</b>	Understand the classification of companies under the act
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the working of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyse the modes of winding up
<b>Textbooks</b>	
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
<b>Reference Books</b>	
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R.Sreenivasan, Business Laws, Margham Publications, Chennai
3	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAGE</b>	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
<b>Discipline Specific Elective6/6</b>	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 Form 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 Stylesheets - 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 Javascript - 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
	<b>TOTAL</b>	<b>45</b>

**THEORY 20% & PROBLEMS 80%**

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

<b>CO3</b>	Elaborate DHTML StyleSheets and Element of the Style
<b>CO4</b>	Representation of JavaScript Datatypes, Control and Looping and Functions.
<b>CO5</b>	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 HTML4, XML & Java by Eric Ladd & Jim O'Donnell (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 Maybe Used**

#### **Web Resources**

1	<a href="http://books.google.co.in/books?id=BrASwbtAGGUC&amp;pg=PA69&amp;source=gbs_selected_pages&amp;cad=2#v=onepage&amp;q&amp;f=false">http://books.google.co.in/books?id=BrASwbtAGGUC&amp;pg=PA69&amp;source=gbs_selected_pages&amp;cad=2#v=onepage&amp;q&amp;f=false</a>
2	<a href="https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=web%20design&amp;pg=PA1977&amp;printsec=frontcover">https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=web%20design&amp;pg=PA1977&amp;printsec=frontcover</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
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
<b>TOTAL</b>	15	12	12	10	13	10	13	13	14	10	12
<b>AVERAGE</b>	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 SYSTEM**

**S**

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 database 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-Codd 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
	<b>TOTAL</b>	<b>45</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Recalling various concepts relating to database management systems	
<b>CO2</b>	Analyze various models of relational data base systems	

<b>CO3</b>	Understanding SQL specialties and calculus
<b>CO4</b>	Applying various database designs and normalization procedure
<b>CO5</b>	Understanding the prospects of transaction management
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=T7AxM7Vqvaw">https://www.youtube.com/watch?v=T7AxM7Vqvaw</a>
2	<a href="https://www.youtube.com/watch?v=kBdlM6hNDAE&amp;list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y">https://www.youtube.com/watch?v=kBdlM6hNDAE&amp;list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y</a>
3	<a href="https://www.youtube.com/watch?v=wjfeGxqAQOY&amp;list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn">https://www.youtube.com/watch?v=wjfeGxqAQOY&amp;list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn</a>

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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



**SECONDYEAR-SEMESTER-**

**III ELECTIVE - III:E-BANKING**

SubjectCode	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 familiarize 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	<b>Electronic Banking</b> 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	<b>Online Banking</b> 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	<b>Updating Bank Saving Accounts</b> Computer bank branches-Financial Transaction Terminals-(FTT)-E-Cheque Magnetic Ink Character Recognition (MICR) and Cheques -E-Banking in India Procedure-Programmes - Components-How to go on net for Online Banking-advantages Limitations.	9
IV	<b>E-Banking Security</b> 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 Ciphersystems–Code Systems-Cryptography-Cipher-Decipher Jumbling-Asymmetric-Crypto System-Data Encryption Standard(DES).	9
V	<b>E-Builder Solutions</b> 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)-FirewallsSecureLedger-(FSL)-SecureElectronicTransaction(SET).TEXTBOOK C.S.Rayudu,E-Business,Himalaya Publishing House.	
	<b>Total</b>	<b>45</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Describe fundamental concepts of e-banking, compare and contrast traditional and e-banking	
<b>CO2</b>	Demonstrate online banking techniques	
<b>CO3</b>	Illustrate clearing and settlement mechanisms in real time	
<b>CO4</b>	Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce	
<b>CO5</b>	Develop insights into banking security solutions	
<b>Textbooks</b>		
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, New Century Publications, New Delhi	
4.	Chris Skinner, Digital Bank Strategies to Launch or become a Digital Bank, Marshall Cavendish International (Asia) Private The Limited, Singapore	
5.	Lohna Sarika R, Digital Banking and Cyber Security, New Century Publications, New Delhi	
<b>Reference Books</b>		
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.	Bhushan Dewan, E-Commerce, S. Chand Limited, New Delhi	
4.	Roger Hunt & John Shelly, Computers and Commonsense, Prentice-Hall, 1979	
5.	C.S. Rayudu, E-Business, Himalaya Publishing House, Mumbai	
<b>Web Resources</b>		
1.	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073">https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073</a>	
2.	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020">https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020</a>	
3.	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003">https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
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	(Internal Examiner)	100

### **Learning Objectives:**

**LO1:** To educate the students to prepare spreadsheets 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:
<b>CO1:</b>	Understand what is spreadsheet, and how to enter data, format, edit and take print out
<b>CO2:</b>	Prepares slides for presentations
<b>CO3:</b>	Prepare final accounts, preparation of ratios and to create backup files with help of computerised accounting system
<b>CO4:</b>	Prepare ratios with the help of computerized accounting
<b>CO5:</b>	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.

## **UnitV: 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 Countif and Frequency Function in Spreadsheet.
2. Prepare a dataset 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 marks 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 examinations 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 McGrawHill, New Delhi
- 2 Robert Hurt 2016 Accounting Information System McGrawHill, 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, Amazon 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
<b>Learning Objectives:</b>									
<b>LO1:</b>	To educate the students how the clearing and forwarding agents act in Ports								
<b>LO2:</b>	To gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents								
<b>LO3:</b>	To acquire knowledge in import documentation								
<b>LO4:</b>	To know the how the freights are charged by the shipping and forwarding agents								
<b>LO5:</b>	To understand the Risks in Export and Import								
<b>Course Outcomes:</b>									
	After the successful completion of the course, the students will be able to:								
<b>CO1:</b>	Explain the role of clearing agents in ports								
<b>CO2:</b>	Discuss the export procedure and documentation								
<b>CO3:</b>	Explain the import documentation procedure								
<b>CO4:</b>	Equip Freight Forwarding services								
<b>CO5:</b>	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

## **UnitV:Risk Management**

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

### **Recent Trends in Clearing and Forwarding in Export and Import**

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, Snowwhite Publications, Mumbai
- 2 Natarajan L, 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
- 3 Rathor B. Sand 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, Snowwhite Publications, Mumbai Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snowwhite Publications, Mumbai

## GOODSANDSERVICESTAX

SubjectCode	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 direct 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:
<b>CO1:</b>	Comprehend the fundamental of direct tax and need for GST
<b>CO2:</b>	Understand the structure of GST and their schemes in practice
<b>CO3:</b>	Disseminate various modes of registration of GST
<b>CO4:</b>	Familiarize themselves with the adjustment of debit and credit notes
<b>CO5:</b>	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.

**TextBooks:**

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. Anand Day Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwal 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, Edu creation 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 –**

**IVCORE–VII:CORPORATEACCOUNTING-II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>LO1</b>	To know the types of Amalgamation, Internal and external Reconstruction								
<b>LO2</b>	To know Final statements of banking companies								
<b>LO3</b>	To understand the accounting treatment of Insurance company accounts								
<b>LO4</b>	To understand the procedure for preparation of consolidated Balance sheet								
<b>LO5</b>	To have an insight on modes of winding up of a company								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents							No.of Hours	
I	<b>Amalgamation, Internal &amp; External Reconstruction</b> 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). <b>Internal &amp; External Reconstruction</b> Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction							15	
II	<b>Accounting of Banking Companies</b> 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	<b>Insurance Company Accounts:</b> 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	

	<b>IV</b>	<b>Consolidated Financial Statements</b>  Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	<b>15</b>
	<b>V</b>	<b>Liquidation of Companies</b>  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.	<b>15</b>
	<b>TOTAL</b>		<b>75</b>
	<b>THEORY 20% &amp; PROBLEMS 80%</b>		
	<b>Course Outcomes</b>		
	<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction	
	<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	
	<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format	
	<b>CO4</b>	Give the consolidated accounts of holding companies	
	<b>CO5</b>	Preparation of liquidator's final statement of account	
	<b>Textbooks</b>		
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, SChand & Sons, New Delhi.		
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai		

<b>ReferenceBooks</b>	
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	Anilkumar,Rajeshkumar,Advanced Corporate Accounting,Himalaya Publishing house, Mumbai.
5	Prasanth Athma,Corporate Accounting, Himalaya Publishinghouse,Mumbai.

  

<b>NOTE: Latest Edition of Textbooks Maybe Used</b>	
<b>WebResources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

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

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

SubjectCode	L	T	P	S	Credits	Inst.Hours	Marks		
							CIA	External	Total
	5				4	4	25	75	100

#### **Learning Objectives**

<b>LO1</b>	To know the concept and functions of marketing
<b>LO2</b>	To understand the importance of market segmentation
<b>LO3</b>	To examine the stages of new product development
<b>LO4</b>	To gain knowledge on the various advertising medias
<b>LO5</b>	To analyse the global market environment

#### **Prerequisite: Should have studied Commerce in XII Std**

Unit	Contents	No.ofHours
I	<b>Introduction to Marketing</b> Meaning–Definition and Functions of Marketing– Evolution conceptualizations – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing. <b>Market Segmentation Meaning and definition</b> -Benefits–Criteria for segmentation–Types of segmentation–Geographic–Demographic– Psychographic – Behavioural - Targeting, Positioning &	12
II	<b>Repositioning</b> -Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour—Motives. Freud's Theory of Motivation.	12
III	<b>Product &amp; Price Marketing Mix</b> —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	<b>Promotions and Distributions</b> 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	12

	Consumer Goods- Channel Members – Channel of Distribution for Industrial Goods	
V	<b>Competitive Analysis and Strategies</b> 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
	<b>Total</b>	60
<b>Course Outcomes</b>		
<b>CO1</b>	Develop an understanding on the role and importance of marketing	
<b>CO2</b>	Apply the 4Ps of marketing in their venture.	
<b>CO3</b>	Identify the factors determining pricing.	
<b>CO4</b>	Use the different channels of distribution of industrial goods.	
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing.	
<b>Textbooks</b>		
<b>1</b>	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi.	
<b>2</b>	Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
<b>3</b>	Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai.	
<b>4</b>	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi	
<b>5</b>	Neeru Kapoor Principles of Marketing, PHI Learning, New Delhi	

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

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

3– Strong, 2–Medium, 1–Low

**SECOND YEAR – SEMESTER –**

**IVELECTIVEIV-PYTHONFOR DATAANALYTICS**

	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				4	3	25	75	100

**Learning Objectives**

<b>LO1</b>	ToUnderstandfundamentalprogrammingconceptsofPythonprogrammingandits Libraries
<b>LO2</b>	Tostudybasicprogrammingconceptsandpackagesfordataanalysis,modelling, and visualization in python language.
<b>LO3</b>	Tostudyabout structureand LOOP
<b>LO4</b>	TocomprehendtheBasicsofNumPy Arrays
<b>LO5</b>	TogaininputsinDatastructure,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–Pythonstandard 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 MultidimensionalArrayObject–DataProcessingusingArrays,File InputandOutputwithArrays–LinearAlgebra–RandomNumber Generation.	9
V	Pandas – Data Structure – Essential Functionality – Handling Missing Data– Hierarchical Indexing –Dataloading,Storageand Fileformats– Dataragling–PlottingandVisualization –TimeSeries–Financialand Economic Data applications.	9
	<b>Total</b>	<b>45</b>
<b>CO</b>	<b>Course Outcomes</b>	

<b>CO1</b>	Demonstrate the understanding of basic programming terminologies and packages of python language.
<b>CO2</b>	Will gain knowledge on concepts and packages for data analysis, modelling, and visualization in python language.
<b>CO3</b>	In-depth understanding about structure and LOOP
<b>CO4</b>	Analyze the time series data to design an optimized investment plan.
<b>CO5</b>	Demonstrate financial and Economic
<b>Textbooks</b>	
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 Jagadish - Python Programming - Cengage, New Delhi.
<b>Reference Books</b>	
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.
<b>Web Resources</b>	
1.	<a href="https://onlinecourses.nptel.ac.in/noc20_cs46/preview">https://onlinecourses.nptel.ac.in/noc20_cs46/preview</a>
2.	<a href="https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf">https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf</a>

#### Mapping with Programmes Outcomes & Programmes Specific Outcomes:

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	15	15	15	15	15	15	15	15	15	15	15
<b>AVERAGES</b>	3	3	3	3	3	3	3	3	3	3	3

**3-Strong, 2 –Medium, 1-Low**

## **SECOND 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
	<b>Total</b>	<b>45</b>

#### **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 sources of finance in rural areas
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.
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2.	BhatN.S.,AspectsofRuralbanking,Commonwealthpublishers, Delhi.
3.	Dr.S.Sankaran,Ruralbanking,MarghamPublications,Chennai
4.	Basu.A.K,FundamentalsofBankingTheoryandpractices,Mukherjee&co., Kolkata.
5.	Ahmad,Rais,RuralBankingandEconomicDevelopment,MittalPublications, New Delhi.
<b>ReferenceBooks</b>	
1.	DesaiS.S.M,Ruralbankingin India, Himalayapublishinghouse, Bombay.
2.	SandhuB.S.,Banking&RuralDevelopment,Deep&DeepPublications,New Delhi.
3.	GCMandal,RoleofbanksinRuraldevelopment,RajatPublications,New Delhi
4.	Tanan.M.C,Bankinglawand practices,LexisNexis,New York.
5.	RuralBanking,IndianInstituteofBankingandFinance,MacMillanPublisherIndia Limited, 1 <sup>st</sup> Edition 2012.
<b>WebResources</b>	
1.	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_eurpub_ckaa166.1191">https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_eurpub_ckaa166.1191</a>
2.	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_13.2.147">https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_13.2.147</a>
3.	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wber_lhv057">https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wber_lhv057</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3
<b>CO 1</b>	3	3	3	3	2	3	3	2	3	3	2
<b>CO 2</b>	3	2	3	2	3	3	2	3	3	3	2
<b>CO 3</b>	3	2	3	3	3	2	3	3	3	2	3
<b>CO 4</b>	3	3	2	3	2	3	3	2	3	3	2
<b>CO 5</b>	3	2	3	3	2	3	3	2	3	2	3
<b>Total</b>	15	12	14	14	12	14	14	12	15	13	12
<b>Average</b>	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 –**

**IVELECTIVEIV-JAVAPROGRAMMING**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>ElectiveIV</b>	<b>2</b>		<b>1</b>		<b>4</b>	<b>3</b>	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.	<b>9</b>
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.	<b>9</b>
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.	<b>9</b>
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.	<b>9</b>
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.	<b>9</b>

	TOTAL	<b>45</b>		
<b>CO</b>	<b>Course Outcomes</b>			
<b>CO1</b>	Importance of Java comparing the other language.			
<b>CO2</b>	Develop program using constructors and its types.			
<b>CO3</b>	Implementing the concept Exception handling various application.			
<b>CO4</b>	Analyzing different types of inheritance.			
<b>CO5</b>	LifeBuild Applet code using AWT controls and Layout managers			
<b>Textbooks</b>				
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			
<b>Reference Books</b>				
1	K. Arnold and J. Gosling, "The Java Programming Language", Second Edition, 1996, Addison Wesley			
2	P. Naughton and H. Schildt, "Java 2 (The Complete Reference)", Eighth Edition, 2005, Tata McGraw Hill			
3	Kathy Sierra and Bert Bates, "Head First Java", Second Edition, 2003, O'Reilly			
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>				
<b>Web Resources</b>				
1	<a href="http://www.tutorialspoint.com/java/java_quick_guide.htm">www.tutorialspoint.com/java/java_quick_guide.htm</a>			
2	<a href="http://www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html">www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html</a>			
3	<a href="http://www.tutorialspoint.com/java/java_overview.htm">www.tutorialspoint.com/java/java_overview.htm</a>			

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	2	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	3	2	3	2	2

<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	13	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2.4	2	3	2	3	2	2

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

### FUNDAMENTALSOFFINTECH

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 chain 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 FinTech industry;
- CO2:** Enable a better understanding of Financial Technology and Digital Payments
- CO3:** Analyze the functioning of Cryptocurrency
- CO4:** Explain the impact of BlockChain 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.

### **UnitIII:Cryptocurrencies**

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

### **UnitIV: BlockchainTechnology**

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.

### **UnitV:EffectsofFin-TechonVariousSectors**

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.

#### **RecentTrendsinFintech**

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 Vand 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 1ST Edition 2020  
**Website Reference:** <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 & Schuster

### FILING OF GST RETURNS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	2	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 filing of GST Returns

#### **Course Outcomes:**

- |             |  |
|-------------|--|
|             | After the successful completion of the course, the students will be able to: |
| <b>CO1:</b> | Prepare the Students for filing of GST returns through Online                |
| <b>CO2:</b> | Help in filing up of GSTR forms (GSTR1 – GSTR11)                             |
| <b>CO3:</b> | Explain the steps involved in GSTR filing                                    |
| <b>CO4:</b> | Acquire knowledge on penalty for late filing GST Returns                     |
| <b>CO5:</b> | 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. Anand Day Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj C.A., Agarwal 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, Edu creation 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

<b>LO 1</b>	To explain working capital and interpret the cash conversion cycle
<b>LO 2</b>	To know whether the company maintains a large size of inventory for efficient and smooth production and sales operations.
<b>LO 3</b>	To prepare a cash budget and comment on it
<b>LO 4</b>	To assess the components of credit policy and its evaluation
<b>LO 5</b>	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	<b>Introduction</b> 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	<b>Financing Current Assets</b> 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	<b>Cash Management</b>  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	<b>Receivables Management</b>  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	<b>Inventory Management</b>  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
	<b>TOTAL</b>	<b>30</b>

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Construct the factors influencing working capital requirements and estimate it
<b>CO2</b>	Classify the approaches to financing Current Assets
<b>CO3</b>	Determine the importance of cash management and cash budgeting
<b>CO4</b>	Formulate the receivables management and credit policy evaluation
<b>CO5</b>	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
<b>Textbooks</b>	
1	V.K.Bhalla, Working Capital Management, SChand, 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
<b>Reference Books</b>	

1	JamesSSagner,WorkingCapitalManagement, ApplicationandCases,Wiley,New Jersey
2	Dr.SPGupta,ManagementofWorkingCapital,Sahitya BhavanPublication,Agra
3	M.K.Rastogi,Working CapitalManagement,LaxmiPublication, Chennai
4	HrishikesBhattacharya,WorkingCapitalManagement,PHIPublication,New Delhi
<b>NOTE:LatestEditionofTextbooks MaybeUsed</b>	
<b>WebResources</b>	
1	<a href="http://onlinecourses.nptel.ac.in">http://onlinecourses.nptel.ac.in</a>
2	<a href="https://www.iifl.com">https://www.iifl.com</a>
3	<a href="http://ebooks.lpuude.in">http://ebooks.lpuude.in</a>

### MAPPINGWITHPROGRAMMEOUTCOMESANDPROGRAMMESPECIFIC OUTCOMES

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

3-Strong,2-Medium,1-Low

**IIIB.COMBANKINGANDE-COMMERCE(VSEMESTER)-UNDERCBCS PART  
III - MAJOR CORE -9  
COST ACCOUNTING**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					5	4	25	75	100

**Objectives:**

1. To keep the student conversant with the ever
2. Enlarging frontiers of Cost Accounting Knowledge.

**UnitI**

Cost accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost – Preparation of Cost Sheet and Tender

**UnitII**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory - Stock Levels – Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

**UnitIII**

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and apportionment of overhead – Primary and secondary distribution of overhead – absorption of overhead – overhead absorption rate – under or over absorption of overhead.

**UnitIV**

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain (Excluding inter process profits and equivalent production)

**UnitV**

Operating Costing – Transport costing – Contract costing – Reconciliation of Cost and Financial accounts

**PROBLEM:80 THEORY:20**

**Text books:**

1. S.P.Jain and K.L.Narang, "Cost Accounting", Kalyani publications, New Delhi, Edn. 2011
2. R.S.N. Pillai and V. Bhagavathi, "Cost Accounting", S chand and company ltd., New Delhi, Edn. 2004.
3. T.S. Reddy and Dr. Y.Hari prasad reddy, "Cost Accounting", Margam publications, Chennai – 600 017, 7th Revised Edition 2009.

**Outcomes:**

1. To explain the elements of cost.
2. To adapt appropriate method for material control.
3. To understand the different types of overheads.
4. To apply the process costing.
5. To debate about the variances of various costing.

**III B.COM BANKING AND COMMERCE(VSEMESTER)–UNDER CBCS PART III -**

**MAJOR CORE -10**

**BANKING LAW AND PRACTICE**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>6</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To help the students understand various provisions of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and functions								
<b>LO3</b>	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
<b>Unit</b>	<b>Contents</b>								<b>No.of Hours</b>
I	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks-Banking System-Branch Banking-Unit Banking-Universal Banking-Financial Inclusion								<b>18</b>
II	<b>Central Bank and Commercial Bank</b> Central Banking: Definition - Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								<b>18</b>

III	<p><b>Banking Practice</b></p> <p>Types of Accounts CASA – Types of Deposits – Opening Bank Account – JanDhan Yojana – Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers – KYC norms.</p> <p>Loans &amp; Advances – Lending Sources – Lending Principles – Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate &amp; Reverse Repo Rate - securities of lending – Factors influencing bank lending.</p>	18
IV	<p><b>Negotiable Instruments Act</b> Negotiable Instruments – Meaning &amp; Definition – Characteristics - Types of negotiable instruments.</p> <p>Crossing of Cheques – Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.</p> <p>Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank - Effect of endorsement - Rules regarding Endorsement.</p> <p>Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment.</p> <p>Duties of Collecting Banker-Statutory protection under section 131- Collecting bankers' duty – RBI instruction – Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.</p>	18
V	<p><b>Digital Banking</b></p> <p>Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking</p> <p>Mobile banking – Anywhere Banking- Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money- Meaning- Categories-Meritsof-e-money-National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	18
	<b>TOTAL</b>	90
<b>Course Outcomes</b>		
<b>CO1</b>	Aware of various provisions of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and functions	
<b>CO3</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
<b>Textbooks</b>		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata	

4	Gajendra, ATextonBankingTheoryLaw&Practice, VrindaPublication, Delhi
5	KPKandasami,SNatarajan&Parameswaran,BankingLawandPractice,SChand publication, New Delhi

#### **ReferenceBooks**

1	B.Santhanam,Banking&FinancialSystem,MargamPublication,Chennai
2	<u>KataitSanjay</u> ,Banking TheoryandPractice,LambertAcademic Publishing,
3	HenryDunningMacleod,The TheoryAndPracticeOfBanking,HardPress Publishing, Old New Zealand
4	WilliamAmasaScott,MoneyAndBanking:AnIntroductionToTheStudyOf Modern Currencies, Kesinger publication, USA
5	NektariosMichail,Money,Credit, andCrises:UnderstandingtheModernBanking System, Palgrave Macmillan, London

#### **NOTE:LatestEditionofTextbooks MaybeUsed**

#### **WebResources**

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

### **MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

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

**3– Strong, 2-Medium,1-Low**

**IIIB.COMBANKINGANDE-COMMERCE(VSEMESTER)-UNDERCBCS PART****III - MAJOR CORE -11****INCOMETAXLAW & PRACTICE**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					5	4	25	75	100

**Objectives:**

1. To understand the basic concepts of income tax.
2. To enable the students to know the provisions of the income tax law.

**Unit I**

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

**Unit II**

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary.

**Unit III**

House property – basis of charge – determination of GAV and NAV – income from let out property – deductions – computation of House property income

**Unit IV**

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income - Income from Capital Gains – Income from other sources

**Unit V**

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

**PROBLEM:80 THEORY:20****TextBooks:**

1. Dr. Vinod K. Singhania, Taxmen's Direct Tax Law & Practice, Taxman Publications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.
3. Dr. T. S. Reddy & Dr. Hariprasad, Income Tax Law and Practice, Margam Publications, Chennai.

**Outcomes:**

1. To know the residential status and tax exemptions.
2. To compute the taxable salary.
3. To calculate house property income.

4. To identify the income from other sources
5. To understand the provisions for filing the return of income

### **IIIB.COMBANKINGANDE-COMMERCE(VSEMESTER)-UNDER CBCS**

#### **PART III - MAJOR CORE -12 (SELECT ANY ONE)**

##### **CYBERSECURITY LAW**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					5	3	25	75	100

#### **Objectives:**

1. To enlighten the student's knowledge in the basics of Cyber law.
2. To establish knowledge about cyber crime and cyber offences.

#### **UNIT I**

Cyber law- Introduction-cyber law in India- salient provisions- jurisprudence of cyber law. Cyber space-salient features of cyberspace-netizen, Cyber law in India: Need for enactment of the Information Technology Act 20001 - An overview of Information Technology Act 2000

#### **UNIT II**

Electronic record-Attribution of electronic records- Acknowledgement of receipt-Time & place of dispatch and receipt of E- record- On line contracts- Contract under Indian Contract Act 1872- Time & place of formation of E-contract. Certifying authority3 - Cross Certification-Role of the certifying authority. Subscriber-Procedure-Duties-Compromise of Digital Signature Certificate.

#### **UNIT III**

Cryptography, encryption techniques & algorithms and digital signature & electronic signature:  
 - problems in electronic record- Requirements for an electronic record- Digital signature- Electronic signature- Difference between Digital signature & Electronic signature4 - Secure electronic record & secure digital signature- Privacy of online data information. Intellectual property rights- International scenario.

#### **UNIT IV**

Cybercrime- Introduction-Classification-Prevention-Cybercrimes existing in the society- cyber contraventions under information technology Act 2000- Cyber offences under the information technology Act 2005

## **UNITV**

Patent issues in digital medium- Introduction-scope-Requirement-features- International law relating to patent-International convention for the protection of new varieties of plants 1961- Patent cooperation treaty 1970- Patent law in India. Trademark issues in digital medium- Meaning- Functions attributes - Registrable & non registrable trade mark - International law relating to trade mark- Indian law relating to trade mark.

### **TextBooks:**

1. Jyoti Rattan Cyber Law& Information Technology (unit-II, III, IV, V) Bharat Law House 8th Edition 2016
2. Pandey U.S. Sayrabh Shukla Er. E-commerce& Mobile commerce Technologies (unit I)S. Chand 4th Edition 2010

### **Outcomes**

1. Explain laws governing cyberspace and analyze the role of Internet Governance in framing policies for Internet security.
2. Illustrate the legal issues with online trading, applicable e-contracting and taxation regulations.
3. Identify the laws related to cyber crime, patent, trademark and international convention.

## **IIIB.COMBANKING AND COMMERCE(VSEMESTER)-UNDER CBCS PART III**

### **- MAJOR CORE -12 (SELECT ANY ONE)**

#### **PROJECT WITH VIVA-VOCE**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					5	3	50	50	100

### **Objectives**

1. To impart knowledge and develop understanding of research methodology and its applications
2. To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

### **Guidelines for group project**

1. The topics should be subject related.
2. Each group should consist of a maximum number of 5 students

3. The project report should have minimum 50 pages.
4. Each group must have a guide/project supervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed), bibliography.
7. Evaluation will be based on the project report, presentation and viva voce.

**IIIB.COMBANKING AND COMMERCE(VSEMESTER)-UNDER CBCS  
DISCIPLINE SPECIFIC ELECTIVE ½ (SELECT ANY ONE) – 1  
DEVELOPMENT BANKING**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					4	3	25	75	100

**Objectives:**

1. To know the role and progress of development banks in India.
2. To identify medium and long term finance to business units.
3. To recognize more exports and encourage import substitution.

**Unit I**

Development banks – Concepts – Objectives – Functions. Difference between Commercial banking and Development banking – role of development banks in developing the economy of India.

**Unit II**

Development banking in India – Commercial banks in the development of agriculture and industry – schemes and implementation.

**Unit III**

National Bank for Agriculture and Rural Development (NABARD) – objectives and functions. Financial, developmental and supervisory role of NABARD in the development of rural India.

**Unit IV**

National level development banks – IFCI, SIDBI, EXIM Bank and NHB – Organization – Objectives – functions – role in the development of the India.

## **Unit V**

State level development banks – State Finance Corporation, Small Industries Development Corporation – TIIC – organization – objectives – functions – role in the Industrial development in the states.

### **TextBooks:**

1. Corporation Finance in India by S.C. Kuchal, Chaithanya Publishing House.
2. Development Banking in India by Kaushal Kumar Arora, Atlantic Publishers and Distributors.
3. Development Banking by Vasant Desai, Himalaya Publishers.

### **Outcomes:**

1. To know the role of development banks in developing the Indian economy.
2. To know the concept of development banking in India.
3. To understand NABARD
4. To know the role of National level development banks.
5. To know the role of State level development banks.

## **III B.COM BANKING AND COMMERCE(VSEMESTER)–UNDER CBCS**

### **DISCIPLINE SPECIFIC ELECTIVE 1/2 (SELECT ANY ONE) – 2**

#### **RESEARCH METHODOLOGY**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					4	3	25	75	100

### **Objectives**

1. To understand the basic concepts of research and its methodologies.
2. To organize and conduct research in a more appropriate manner.

### **Unit I:**

Introduction to Research – Types of Research – Significance of Research – Research methods vs. Methodology – Research – Research process – Criteria of Good Research

### **Unit II:**

Research Design – Meaning of Research design – need for research design – features of a good design – different research designs.

### **Unit III:**

Design of sample surveys – sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.

### **Unit IV:**

Data Collection and preparation – Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

**UnitV:**

Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing – different steps in writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report.

**Text/Reference Books**

1. C.R.Kothari,GauRavGarg,“ResearchMethodologymethodsandtechniques”,New International Publishers.
2. P.Ravilochanan,“ResearchMethodology”,MarghamPublications.P.Saravanavel, “Research Methodology”, Kidap Publications.

**Outcomes:**

1. To know the criteria for good research.
2. To recognise the various research designs.
3. To analyse the different types of sampling designs.
4. To know about the various elements of data collection.
5. To differentiate the questionnaire and schedule.
6. To identify the mechanics of research report writing

**IIIB.COMBANKINGANDE-COMMERCE(VSEMESTER)-UNDERCBCS  
DISCIPLINE SPECIFIC ELECTIVE ¾ (SELECT ANY ONE)  
LOGISTIC FINANCE**

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					4	3	25	75	100

**Objective:**

To make the students aware of different concepts and techniques involved in financing foreign trade in India.

**Unit I:**

Foreign Trade – Meaning – Need for Foreign Trade – Balance of Trade – Methods of Foreign Trade – Instruments of Foreign Trade.

**Unit II:**

Exchange controls – Meaning, need for exchange controls – Methods of exchange control measures in India.

**Unit III:**

Import Finance (Documentary credit) – Finance Exports (pre and post shipment)

**Unit IV:**

Project Exports – Meaning and importance – Methods of finance project exports

**Unit V:**

Role of commercial banks and Exim Bank of India in financing India's foreign trade

**TextBooks:**

1. ChaudhuriB.K&AgarwalO.P.ATextBookofForeignTradeandForeignExchange, Himalaya Publishing House, Mumbai.

**ReferenceBooks:**

1. Jeevanandam,C,ForeignExchange—Practice,ConceptsandControl,SultanChand& Sons, New Delhi.
2. JhinganM.L,Money,Banking&International Trade,KonarkPublications,New Delhi.
3. FrancisCherunilam,InternationalTradeandExportManagement,HimalayaPublishing House, Mumbai.
4. Prabhakar,J.V.&RangandhacharyA.V.InternationalBusiness(InternationalTrade& Finance), Kalyani Publishers, Ludhiana.

**Outcomes:**

1. To understand the basics of foreign trade.
2. To know the methods of exchange control measures in India.
3. To know about the Import Finance and Finance Exports.
4. To understand the concept of project exports.
5. To evaluate the role of commercial banks and EXIM banks in foreign trade.

**IIIB.COMBANKING AND COMMERCE(VSEMESTER)—UNDER CBCS PART IV DISCIPLINE SPECIFIC ELECTIVE 3/4 (ANY ONE) ENTREPRENEURSHIP DEVELOPMENT**

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					4	3	25	75	100

Learning Objectives									
<b>LO1</b>	To know the meaning and characteristics of entrepreneurship								
<b>LO2</b>	To identify the various business opportunities								
<b>LO3</b>	To understand the process of setting up an enterprise								
<b>LO4</b>	To gain knowledge in the aspects of legal compliance of setting up of an Enterprise								
<b>LO5</b>	To develop an understanding of the role of MSME in economic growth								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No.of Hours

I	<b>IntroductiontoEntrepreneur</b> Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	15
II	<b>DesignThinking</b> Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	15
III	<b>Settingup ofanEnterprise</b> Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	15
IV	<b>BusinessModelCanvasandFormulationofProjectReport</b> Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	15
V	<b>MSME'sandSupportInstitutions</b> Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB, Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	15

<b>TOTAL</b>	75
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<b>Course Outcomes</b>	
<b>CO1</b>	Identify the various traits of an entrepreneur
<b>CO2</b>	Turn ideas into business opportunities
<b>CO3</b>	Do feasibility study before starting a project
<b>CO4</b>	Identify the sources of funds for funding a project
<b>CO5</b>	Develop an understanding about the Government schemes available for women entrepreneurs

<b>Textbooks</b>	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications, Chennai.
2	Dr. C. B. Gupta & Dr. S. S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.

5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
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#### Reference Books

1	Anilkumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai.
2	Dr. A. K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R. K. Singal, Entrepreneurial development and management, S. K. Kataria publishers, New Delhi.
4	Dr. M. C. Garg, Entrepreneurial Development, New Delhi.
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

#### NOTE: Latest Edition of Textbooks Maybe Used

#### Web Resources

1.	<a href="https://www.interaction-design.org/literature/topics/design-thinking">https://www.interaction-design.org/literature/topics/design-thinking</a>
2.	<a href="https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/">https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/</a>
3.	<a href="http://www.msme.gov.in/">http://www.msme.gov.in/</a>

#### MAPPING WITH PROGRAMME OUTCOME AND SPECIFIC PROGRAMME OUTCOME

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2 – Medium, 1 – Low

#### IIIB.COMBANKING AND COMMERCE(VSEMESTER)–UNDER CBCS NAAN

#### MUDHALVAN SCHEME

#### AGRICULTURAL ECONOMY OF INDIA

The main objectives of this course are to:

1. To know the agricultural economy of India
2. To understand the condition of agricultural labours
3. To acquire knowledge on land reforms
4. To aware about Agricultural Marketing

5. To identify the availability of agricultural finance

<b>Expected Course Outcomes:</b>		
On the successful completion of the course, student will be able to:		
1	Understand the Agricultural Economy of the India and measure the development of agriculture in India	K2
2	Identify the problems and prospects of Indian agriculture and importance of green revolution.	K2
3	Study the agricultural marketing, pricing and their effect marketing system	K2
4	Outline the land tenure and land ceiling system in India	K1
5	Understand the role of agricultural banks for rural economic development	K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Unit:I**

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture: Special Features and – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

**Unit:II**

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Income of labour assure to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

**Unit:III**

Agricultural Marketing and Pricing: Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

**Unit:IV**

Land Tenure system in India – Need for land Reform – abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure: Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure the security of Tenure – Importance of Land Reforms – Various Measures.

**Unit:V**

Agricultural Finance: Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance: Co-operative banks and commercial banks – NABARD.

**Text Books:**

Indian Agriculture: Problems, Progress and Prospects - By Sankaran S. Indian Economy - By Ruddar Dutt and Sundaram.

**III.B.COMBANKINGANDE-COMMERCE(VISEMESTER)-UNDERCBCS PART III**  
**- MAJOR CORE -13**  
**SPECIAL ACCOUNTS**

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					6	4	25	75	100

**Objective**

- To impart knowledge on corporate accounting methods
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- The students will gain the knowledge about accounting standards and companies accounts.

**Unit I Holding Companies:**

Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly –owned Subsidiary Companies- Preparation of consolidated Balance Sheet - Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities- Unrealised Profit-Current Accounts-Bonus Shares-Treatment of Dividend- Debentures of Subsidiary Company-Preference Shares in Subsidiary Company- Share Premium-Preliminary Expenses-Sales of Shares (except intercompany holdings and chain holding).

**Unit II Account of Banking Companies**

Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans  
 - Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit – Preparation of Profit and Loss Account-Balance Sheets as per the III schedule u/s 29 of the Banking Regulation Act-Money at Call and Short Notice-Advances-Acceptance Endorsements etc.,  
 - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

**Unit III Account of Insurance Companies**

Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts

**Unit IV Double Accounting System**

Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on

Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

### **UnitV Accounting Standards**

Accounting Standards – Indian and International Accounting Standards – Indian Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting Simple Problems only.

### **PROBLEM:80 THEORY:20**

#### **TextBook:**

1. Reddy,T.S.andMurthy,A.2015.Corporate Accounting,Revised Edn.Margham Publications, Chennai.
2. Pillai.R.S.N,Bagavathi and Uma.S,Fundamentals of Advanced Accounting,Third Revised Edition 2014, S. Chand & Company Private Limited, New Delhi.

#### **Outcomes:**

1. To identify the processes of Holding companies.
2. To recognize the Banking company accounts.
3. To understand the basic principles of Company Insurance.
4. To know the final accounts of public sector undertakings.
5. To equip with different accounting standards knowledge.

### **IIIB.COMBANKING AND COMMERCE(VISEMESTER)–UNDER CBCS PART III**

#### **- MAJOR CORE -14**

#### **MANAGEMENT ACCOUNTING**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					6	4	25	75	100

#### **Objective:**

To enable the students to know the importance of management accounting and its concepts.

#### **Unit I**

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

#### **Unit II**

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

### **Unit III**

Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

### **Unit IV**

Standard costing – Meaning, Advantages and its Limitations - Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.

### **Unit V**

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

### **PROBLEM:60 THEORY:40**

#### **TextBooks**

1. Management accounting by S.N. Maheswari – Sultan Chand & Sons publications, New Delhi
2. Management accounting by Sharma and Gupta, Kalyani Publishers, Chennai.
3. Management accounting by R. Ramachandran and R. Srinivasan – Sriram publication, Trichy.

#### **Outcome**

1. To understand the basic concepts of management accounting and types of ratios can be applied for evaluating the performance and financial position of a firm.
2. To evaluate the performance of a firm using fundflow cashflow statement.
3. To prepare various budgets and understand the features and importance of budgets
4. To identify the significance of standard costing, use marginal costing techniques for optimizing cost and profit.
5. To Understand the Capital Budgeting Importance and various Appraisal methods for evaluating and performance of firm.

**IIB.COMBANKINGANDE-COMMERCE(VISEMESTER)-UNDERCBCS PART  
III – MAJOR CORE -15  
E-COMMERCE TECHNOLOGY**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					6	4	25	75	100

**Course Objectives:**

1. To acquire the basic concept of E-Commerce
2. To enable the students on network security and firewall
3. To impart knowledge on electronic payment systems

**UNIT- 1**

E-Commerce-Framework-Classification of electronic commerce-Anatomy of E-Commerce Applications-Components of the Iway-Network Access Equipment-Internet Terminology.

**UNIT- 2**

Electronic Data Interchange-Benefits-EDI Legal, Security & privacy issues-EDI software implementation- Value added networks-Internal Information Systems-Work flow automation and Coordination-Customization and Internal Commerce.

**UNIT- 3**

Network security and firewalls-Client Server Network Security-Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web Security and the web.

**UNIT- 4**

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective-Mercantile Models from the Merchants Perspective.

**UNIT- 5**

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system

**TEXT BOOK**

Ravi Kalakota & Andrew b. Whinston, "Frontiers of Electronic Commerce", Dorling Kindersley (India) Pvt. Ltd-2006

Bharat Bhasker, "Electronic Commerce", Tata McGraw Hill Publishing Co Ltd, New Delhi- 2006.

## **ReferenceBooks**

DanielMinoli,EmmaMinoli“WebCommerceTechnologyHandbook”,TataMcGrawHill Publishing, New Delhi.

Dr.C.S.Rayudu,“E-Commerce&E-Business”,HimalayaPublishingHouse,NewDelhi, 2004.

### **CourseOutcomes:**

- Understandthebasic conceptofE-Commerceandits applications
- Togaintheknowledgeon EDI
- Analyseseconomyandthe web
- Togainknowledgeonconsumer aspectsinE-Commerce

## **IIIB.COMBANKINGANDE-COMMERCE(VISEMESTER)–UNDERCBCS PART III**

### **– DISCIPLINE SPECIFIC ELECTIVE ½ (ANY ONE) CUSTOMERRELATIONSHIPMANAGEMENT**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					5	3	25	75	100

### **Objectives**

1. To impart skill based knowledge of Customer Relationship Management
2. To understand the concepts and principles of CRM
3. To understand the need and importance of maintaining a good customer relationship
4. To gain knowledge of strategic customer acquisition and retention techniques in CRM
5. To teach the conceptual aspects of service quality

### **UNIT I Understandingcustomers:**

Customer information Database – Customer Profile Analysis – Customer perception - Expectations – Customer life time value – Selection of Profitable customer segments

### **UNITII CRM structures:**

Elements of CRM – CRM Process – Strategies for Customer acquisition – Models of CRM – CRM road map for business applications.

### **UNITIII CRM Planning and Implementation:**

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers.

#### **UNIT IV Service quality:**

Concept of Quality – Meaning and Definition of Service Quality - Types of Service Quality – Service Quality Dimensions - Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

#### **UNIT V Trends in CRM:**

CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management.

#### **Learning Outcome:**

After the completion of the course, the students must be able to:

1. Gain skill based knowledge of Customer Relationship Management
2. Understand the concepts and principles of CRM
3. Gain knowledge on the need and importance of maintaining good customer relationship
4. Gain knowledge of strategic customer acquisition and retention techniques in CRM
5. Describe the conceptual aspects of service quality

#### **References:**

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Catheart, (2016), The Eight Competencies of Relationship Selling, Macmillan India
3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing
4. Shainesh, Jagdish, N. Sheth, (2015), Customer Relationships Management Strategic Perspective.

**IIIB.COMBANKING AND COMMERCE(VISEMESTER)–UNDER CBCS  
PART III – DISCIPLINE SPECIFIC ELECTIVE ½ (SELECT ANY ONE)  
BUSINESS TAXATION**

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	3	25	75	100

#### **Objectives**

1. To provide a basic knowledge about GST.
2. To expose the students with the latest development in GST.
3. To develop an understanding on customs law.

#### **Unit I:**

Indirect taxes – Meaning and Nature – Special features of Indirect Taxes – Contribution to government revenues – Taxation under the Constitution – Advantages and Disadvantages of Indirect Taxes.

## **Unit II Good and Service Tax Introduction**

Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

## **Unit III Levy and Collection**

Levy and Collection under SGST/CGST Acts - Concept of supply – Composite and Mixed supplies - Composition Levy - Time of supply of goods and services - Value of Taxable supply - Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST- Registration procedure under GST- Concept of e-way Bill - Filing of Returns.

## **Unit IV Integrated GST**

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra-State supply- Place of Supply of Goods or Services - zero-rated supply.

## **Unit V Customs Laws in India**

Introduction to Customs Laws in India – The Customs Act 1962 -The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty – Customs procedures for import and export - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty draw back.

### **Books for Reference:**

1. Indirect Taxes-V.S.Datey.Taxmann Publication(p)Ltd.New Delhi
2. Indirect Taxes: GST and Customs Laws- R. Parameswaran and P. Viswanathan-Kavin Publications-Coimbatore
3. Glimpse of Goods and Service Tax-Sathpal Puliana
4. Handbook of GST-Law and Practice-Gaurav Gupta
5. GST Law and Practice-SSGupta
6. Indirect Taxation-V.Balachandran.Sultan Chand & Co.New Delhi

### **Outcomes**

1. To understand basic concept and importance of indirect taxes.
2. To understand the various concepts and types of Goods and Service Tax.
3. To understand and make use of knowledge of GST in taking managerial decision in various tax related matters.
4. To get familiar with the Integrated Goods and Services Tax Act 2017.
5. To know the Customs procedures for import and export

**IIB.COMBANKINGANDE-COMMERCE(VISEMESTER)-UNDERCBCS PART**  
**III – DISCIPLINE SPECIFIC ELECTIVE ¾ (SELECT ANY ONE) CREDIT &**  
**RISK MANAGEMENT**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					5	3	25	75	100

**Objectives**

1. To know the different forms of credit management.
2. To understand the basic concepts for principle of lending.

**Unit I:**

Definition of Credit – Forms of credit: Consumer credit, Commercial credit, Export credit, Banking credit, Agriculture credit.

**Unit II:**

Principles of lending – The 7C's of Credit – Fair practice code – Various types of Borrowers

**Unit III:**

Benefits and dangers in using credit, understanding consumer rights and obligations

**Unit IV:**

Credit Policy: Definition – Role and use of the policy – Basic contents of the policy

**Unit V:**

Credit Risk Management: Meaning and significance, Lending policies and procedures, Types of credit facilities: funded and non-funded facilities, Steps in lending process, Credit information and role of credit information Bureau; and management of credit portfolio

**Text Books**

1. Credit Management by Ed. Vol – Oscar Publication.
2. Credit Planning and Management by Krishna Gupta – Purana Books.

**Reference Books**

1. Credit Management Handbook by Cecil J. Bond
2. Risk Management, IIBF, Macmillan, New Delhi.
3. Credit Appraisal, Risk Analysis and Decisionmaking – Mukherjee
4. Credit Risk Management, Andrew Fight.

**Outcomes**

1. To know about various forms of credit
2. To understand the concept of lending
3. To know about customer rights and obligations

**IIIB.COMBANKINGANDE-COMMERCE(VISEMESTER)-UNDERCBCS PART  
III – DISCIPLINE SPECIFIC ELECTIVE ¾ (SELECT ANY ONE) AUDITING  
AND CORPORATE GOVERNANCE**

<b>Subject code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Inst. Hours</b>	<b>Credit</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total marks</b>
					5	3	25	75	100

**Objective:**

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

**Unit 1: Introduction**

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

**Unit 2: Audit of Companies**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

**Unit 3: Special Areas of Audit**

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

**Unit 4: Corporate Governance**

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

**Unit 5: Corporate Social Responsibility (CSR):**

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

**Text Books:**

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning

2. Aruna Jha, Auditing. Taxmann Publication.
3. A.K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.

### **Outcomes:**

1. To understand Basic Principles of Auditing, Internal Control, Vouching and verification
2. To understand the Positions and status of Statutory Auditors under the Companies Act 2013.
3. To know about special Areas of Audit and Recent Trends in Auditing.
4. To understand the Conceptual framework of Corporate Governance models, codes and Standards.
5. To know the Concept of CSR and business Ethics under the Companies Act 2013

## **NAAN MUDHALVAN PERSONAL INVESTMENT**

### **LEARNING OBJECTIVE:**

1. To make the students aware of various investment avenues and to facilitate them for effective investment planning.
2. To enable the students to prepare Investment and financial planning
3. To understand the students various bank deposit schemes and insurance policies.
4. To know the basic concepts of Income tax benefits.
5. To know about role of SEBI under Investments.

<b>Expected Course Outcomes:</b>		
On the successful completion of the course, student will be able to:		
1	Understand the Concept and conversions of personal investment	K2
2	Calculation of personal investment planning	K2
3	Knowledge about various methods of insurance policies	K2
4	Fundamentals of Investment in Equity and Preference Shares	K1
5	Understand the Well prepared Investment Planning	K2
<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> -Create		

**UNIT – I: Introduction:** Meaning and Definition of Investment – Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

**UNIT - II: Principles of Investment:** Importance and basic Principles of Investment, Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non-Security Investments – Stages in Investment.

**UNIT – III: Investment Planning:** Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual, Deciding the investment time frame.

**UNIT – IV: Popular Investment Media:** Popular Investment Media – Bank deposits – Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office, Savings certificates, Public Provident Fund, Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children's Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

**UNIT - V: Types of Shares:** Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors' Protection, Problems & Remedies, Role of SEBI in protecting investors' interests.

**Books for Reference:** (Latest Revised Edition Only)

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi.
2. Dr. Radha, Parameswaran and Dr. Nedunchezhian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A. Avadhani – Investment Management, Himalaya Publishing House, Mumbai.
5. Rajiv K. Tayal – Art of Handling Money and Investments: A Practical Guide to Personal Finances, Atlantic publishers and distributors (p) ltd.

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