DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE
[AUTONOMOUS]
College with Potential for Excellence
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DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

VISION

"Envision to provide holistic world class value-based education in the field of commerce with computer applications through interactive learning process with revolutionary vision to transform students into nation builders**."**

MISSION

M1	To impart in-depth knowledge through student centric innovative teaching and learning process
M2	To inculcate the culture of lifelong learning, innovative thinking, commercial acumen, socially responsible and globally employable.

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PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

PEO1	Provide a conductive environment that holistically engages students through an all-encompassing knowledge impartation
PEO2	Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multidisciplinary concerned with Commerce
PEO3	Construct a sound theoretical footing
PEO4	Acquainting students with recent market practices
PEO5	Encourage the students to advance a range of generic skills helpful in employment internship and social activities
PEO6	Formulating business problems and providing innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient

PROGRAMME OUTCOME FOR UNDERGRADUATE

At the end of the program the student will be able to:

PO1	To undertake / engage in employment-oriented activities, development activities and allied activities particularly in response to the needs of the society.
PO2	To understand the needs and to acquire the required competencies to support local , regional and national development.
PO3	To develop conceptual understanding of the subject, problem solving and application of skills in practical orientation of the subjects.
PO4	To develop critical and analytical thinking.
PO5	To instill entrepreneurial spirits among the students along with ethics and business orientation.
PO6	To kindle curiosity to review upon the diverse environments for enhanced and innovative and best practices.
PO7	To engage in lifelong learning and continuing learning and enduring professional progress.

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Mapping of POs To PEOs

PEO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
PEO1	3	3	3	3	3	3	2
PEO2	3	3	2	3	3	2	2
PEO3	3	3	2	3	3	3	3
PEO4	3	3	3	3	2	2	3
PEO5	3	3	3	3	3	3	1
PEO6	3	3	2	3	3	3	3

Criteria for mapping
3-Strong 2-Medium 1-Low

Program Specific Outcomes

PSO1	Apply a combination of business management and computer applications knowledge to address and solve real-world problems.
PSO2	Acquire a solid understanding of object-based computer applications and their application in various business sectors.
PSO3	Cultivate a deep sense of social commitment and endeavor to make a positive impact on society.
PSO4	Exhibit competence in comprehending, evaluating, and effectively communicating the worldwide, legal, and ethical aspects of business.
PSO5	Employ object-oriented language programs with different applications to analyze real business challenges.
PSO6	Embrace a multidisciplinary approach to skill development and nurture leadership qualities rooted in values.
PSO7	Equip graduates with the expertise needed to satisfy industrial standards in accounting, auditing, legal compliance, taxation, and computer languages.

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Mapping of Program Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
PO1	2	1	2	2	1	1	3
PO2	3	2	-	2	2	2	1
PO3	2	1	2	2	2	3	1
PO4	3	1	-	2	2	3	2
PO5	2	1	2	-	2	-	1
PO6	3	2	2	2	2	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low

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COURSES OFFERED TO STUDENTS
(Effective for the batch of students admitted from the Academic Year 2023 – 2024)

SEMESTER – I

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – I	Language Courses – I	4	3	3	50	50
2	Part – II	English – I	4	3	3	50	50
3	Part – III	**Core I** - Financial Accounting – I	6	4	3	50	50
4	Part – III	**Core II** Office Automation	6	4	3	50	50
5	Part – III	**Allied I** Economics for Finance	6	5	3	50	50
6	Part – IV	**Non Major Elective /** *Basic Tamil / Advanced Tamil	2	2	3	50	50
7	Part – IV	**Skill Based Subject** Soft Skills – I	2	3	3	50	50
	Total		30	24			
Non-Major Electives (Semester I)				**Non-Major Electives (Semester II)**			
1. Fundamentals of Cloud Computing				1. Introduction to Data Visualization			

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SEMESTER II

Sl. No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – I	Language Courses - II	4	3	3	50	50
2	Part – II	English – II	4	3	3	50	50
3	Part – III	**Core III** Financial Accounting II	6	4	3	50	50
4	Part – III	**Core IV -** Python Programming	6	4	3	50	50
5	Part – III	**Allied II** Business Communication	6	5	3	50	50
6	Part – IV	**Non Major Elective /** *Basic Tamil / Advanced Tamil	2	2	3	50	50
7	Part – IV	Skill Based Subject Soft Skills – II	2	3	3	50	50
	Total		**30**	**24**			

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SEMESTER III

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	**Core V** - Corporate Accounting-I	6	4	3	50	50
2	Part – III	**Core VI** - Business Laws & Ethics	5	4	3	50	50
3	Part – III	**Core VII** Computerized Accounting	5	4	3	50	50
4	Part – III	**Core VIII -** Object Oriented Programming with C++	5	4	3	50	50
5	Part – III	**Allied III** Business Statistics and Operation research	6	5	3	50	50
6	Part – IV	Skill Based Subject Soft Skills – III	2	3	3	50	50
7	Part – IV	Environmental Studies	1		Examination will be held in Semester IV		
	Total		**30**	**24**			

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SEMESTER IV

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	**Core IX** Corporate Accounting II	6	4	3	50	50
2	Part – III	**Core X -** Principles of Management	5	4	3	50	50
3	Part – III	**Core XI** GST and Customs Law	5	4	3	50	50
4	Part – III	**Core XII** Java Programming	5	4	3	50	50
5	Part – III	**Allied IV** Banking and Financial Services	6	5	3	50	50
6	Part – IV	Skill Based Subject Soft Skills – IV	2	3	3	50	50
7	Part – IV	Environmental Studies	1	2	3	50	50
	Total		**30**	**26**			

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SEMESTER V

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	**Core XIII** – Management Accounting	5	4	3	50	50
2	Part – III	**Core XIV** - Auditing and Assurance	5	4	3	50	50
3	Part – III	**Core XV** – Data Base Management System	6	4	3	50	50
4	Part – III	**Core XVI**- Research Methodology	6	4	3	50	50
5	Part – III	**Elective I** 1. Income Tax Law Theory & Practice–I 2. E-Commerce	6	5	3	50	50
6	Part – IV	Value Education	2	2	3	50	50
	Total		**30**	**23**			

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SEMESTER VI

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	**Core XVII**- Cost Accounting	6	4	3	50	50
2	Part – III	**Core XVIII**- Company Law	6	4	3	50	50
3	Part – III	**Core XIX**- Web Technology	6	4	3	50	50
4	Part – III	**Elective II** 1. Income Tax Law Theory & Practice-II 2. Entrepreneurial Development	6	5	4	50	50
5	Part – III	**Elective III** Project Work & VIVA VOCE	6	5	3	50	50
6	Part – V	Extension Activity		1			
	Total		**30**	**23**			

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SEMESTER I

Core Paper I – FINANCIAL ACCOUNTING-I

Course Code : 2467101		Credits	4
L:P:T:S : 6:0:0:0		CIA Marks : 50	
Exam Hours : 03		ESE Marks : 50	

Learning Objective:
1. To enable the students to understand the systems of preparing financial statement for various types of organization.
2. To familiarize the students with knowledge about financial reporting standards.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand Accounting standards, the relevant provisions specified, computation of claim for loss of stock/ Loss of profit [Fire insurance] and calculation of Net Claim
CO2	Recall errors and its types, entries for rectification and its impact on GP/ NP and suspense account
CO3	Apply the calculation of depreciation and understand Provision in AS 10
CO4	Prepare the Final Accounts of a Sole Trading Concern incorporating important adjustments and provision for revenue recognition as per AS 9.
CO5	Differentiate single and double entry system and solve problems through statement of affairs and conversion method and Understand Royalty accounts

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	1	-	2	-
CO2	1	3	2	1	2	2	-
CO3	1	3	-	1	-	2	-
CO4	1	3	1	1	1	2	-
CO5	1	3	2	1	1	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No	CONTENTS OF MODULE
1	**UNIT- I** Introduction to Accounting concepts and conventions, accounting standards in India [AS and Ind AS], Introduction to AS 1- Disclosure of Accounting policies. Insurance Claims [Loss of Stock] – Estimation of stock at time of accident [Preparation of Memorandum Trading Account] – Valuation of Stock Salvage – Application of Average Clause Loss of Profit – Terminologies [Indemnity period, Standard Turnover, Short sales, Adjusted Annual Turnover, Standing Charges] - Calculation of Net claim
2	**UNIT- II** Classification of errors – Rectification of errors – Preparation of Suspense Account – Effect of rectification on profit [Gross Profit and Net Profit]. Bank Reconciliation Statement – Need and purpose – causes of disagreement between bank statement and bank book [bank column of cash book] – steps and preparation of Bank Reconciliation Statement.
3	**UNIT- III** Depreciation – Meaning, Causes, Types and Methods of depreciation [Theory] – Problems on Straight line method, written down value method [Change in method excluded]. Provisions in AS 10 [Property, Plant and Equipment] relating to depreciation
4	**UNIT- IV** Preparation of Final Accounts of a Sole Trading Concern with adjustments and accounting for Closing Stock, Outstanding, Accrual and Prepaid items, Depreciation, Bad debts & Provision, Reserve for Discount on debtors and creditors, Interest on Capital and Drawings, Manager's Commission, loss of stock by fire and recovery of insurance claims. [Special reference to Marshalling of Balance Sheets – Rigidity / Permanence order, Liquidity order, Mixed Order] Introduction to AS 9- Revenue recognition
5	**UNIT- V** Accounting from incomplete records – Meaning, Features, Limitations, Distinction between incomplete records [single entry] and Double Entry System – Estimation of Profit / Loss under Statement of Affairs method- Preparation of final statements by Conversion Method Royalty accounts - Meaning –Minimum Rent, Shortworkings - Accounting treatment in the books of Lessor &Lessee- Effect of strike, Introduction to AS 19- Accounting for lease.

TEXT BOOKS:

1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)

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4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

REFERENCE BOOKS:
1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting With Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

Note: Latest editions of the books shall be referred

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Core Paper II - OFFICE AUTOMATION

Course Code :2467103		Credits	4
L:P:T:S : 0:6:0:0		CIA Marks : 50	
Exam Hours : 03		ESE Marks : 50	

Learning Objective:
1. To introduce the computer fundamental and to import training in MS office which has different components like MS Word, MS Excel, MS Power Point.
2. To familiarize the students with practical knowledge on drafting word documents, spread sheet and presentations.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand the basic concepts of computer systems and its components.
CO2	Understand and apply the Word processing technique in day -to- day office communication and procedures.
CO3	Understand and apply the concepts of spread sheet technique in day -to- day office accounting and automation.
CO4	Understand and create presentation using power point tool and slide show.
CO5	Understand the concepts of operating systems, programming language, computer networks, internet.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	1	2	1	1	2	1
CO2	2	3	2	1	2	2	1
CO3	1	3	1	1	3	3	-
CO4	1	2	3	-	1	2	-
CO5	2	3	-	1	2	3	1

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No	CONTENTS OF MODULE
1	**UNIT – I** Introductory concepts: Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer.., Computer generations.
2	**UNIT – II** Word Processing: Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, numbering; printing – Preview, options, merge.
3	**UNIT- III** Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics.
4	**UNIT- IV** Power point: Introduction to Power point - Features – Understanding slide type sating & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.
5	**UNIT- V** Introduction to Operating systems & its features: DOS – UNIX– Windows. Introduction to Programming Languages – Computer Networks – Basic Concepts of internet.

TEXT BOOK:
1. Peter Norton, "Introduction to Computers" –Tata McGraw-Hill.
REFERENCE BOOK:
1. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw-Hill.
Note: Latest editions of the books shall be referred

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OFFICE AUTOMATION PRACTICALS

MS-WORD

1. Text Manipulation: Write a paragraph about your institution and Change the font size and type, Spell check, Aligning and justification of Text
2. Bio data: Prepare a Bio-data using template
3. Find and Replace: Write a paragraph about yourself and do the following. Find and Replace
4. Use Numbering Bullets, Footer and Headers.
5. Tables and manipulation: Creation, Insertion, Deletion (Columns and Rows). Create a mark sheet.
6. Mail Merge: Prepare an invitation to invite your friends to your birthday party. Prepare at least five letters.

MS-EXCEL

1. Data sorting-Ascending and Descending (both numbers and alphabets)
2. Mark list preparation for a student
3. Individual Pay Bill preparation.
4. Invoice Report preparation.
5. Drawing Graphs. Take your own table.
6. Creation of Balance Sheet
7. Create a pivot table to summarize the total quantity sold for each product.
8. What if analysis, goal seak

MS-POWERPOINT

1. Create a slide show presentation for a seminar.
2. Preparation of Organization Charts
3. Create a slide show presentation to display percentage of marks in each semester for all students
4. Use bar chart (X-axis: Semester, Y-axis: % marks).
5. Use different presentation template different transition effect for each slide.

INTERNET

1. WWW (Browsing)
2. E-mail

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Allied I - ECONOMICS FOR FINANCE

Course Code : 2467102		Credits	5
L:P:T:S : 6 :0:0:0		CIA Marks : 50	
Exam Hours : 03		ESE Marks : 50	

Learning Objective:
1. To facilitate the students with micro and macro- economic concepts
2. To familiarize the concepts and gain knowledge to face competitive public service exams with confidence.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand the basic concepts of economics along with cost classifications
CO2	Learn and apply the demand and supply concepts
CO3	Get good insight of the concepts of revenue.
CO4	Develop an understanding on the concept of national income.
CO5	Gain Knowledge on the concepts of public finance and fiscal policy

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	-	2	-
CO2	1	2	3	2	3	3	2
CO3	2	3	-	2	3	3	-
CO4	1	3	3	3	2	2	2
CO5	2	-	3	2	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT – I** Introduction to Economics – Positive and Normative Economics - Meaning and differences - Concepts - Accounting Profit and Economic Profit: Meaning and differences – Incremental and Marginal Costing: Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shut down cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost - Break Even Analysis.
2	**UNIT – II** Demand: Meaning, Definition – Types of demand – Features - Determinants of demand Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand. Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting - Features of good forecasting method Law of Supply: Meaning, Determinants, Assumptions of law of supply, Diagrammatic representation – Exceptions to the law of supply – Backward bending supply curve- Elasticity of supply- Factors influencing supply elasticity.
3	**UNIT – III** Basic concepts of Revenue, Revenue curves, relationship between average and marginal revenue curve; concept of Market and Main forms of Market; Equilibrium of the firm – Meaning, objectives of the firm, Total Cost Approach, Marginal Revenue – Marginal Cost Approach; price and output under Market Structure- Perfect Competition – Monopoly- Monopolistic competition- Oligopoly-features- Comparative Analysis.
4	**UNIT – IV** National Income – Definition, significance, different concepts of National Income: Gross Domestic Product [GDP] – Real Vs. Nominal GDP, Gross National Product [GNP], Net Domestic Product [NDP], Net National Product [NNP], Per capita Income, Personal Income [PI], Disposable Personal Income [DI], Circular flow of income – Circular flow of income [2,3,4 sector model] – Methods of National Income calculation: Product / value added method, expenditure method, Income method – Limitations and challenges of National Income calculation.
5	**UNIT – V** Public Finance – Role of Government in economic system – Functional framework – Allocation, Redistribution and Stabilization function Fiscal Policy: objectives, Automatic stabilizer Vs Discretionary Fiscal Policy, Instruments of Fiscal Policy, Types of Fiscal policy, Fiscal policy for long- run economic growth, Limitations of fiscal policy – Crowding effect.

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TEXT BOOKS:
1. Ahuja, H. L. (2019) Business Economics: Microeconomic Analysis. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-736-6)
2. Agarwal, S. K. (2018) Business Economics (For CA Foundation). 5th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-355-9)
3. Dwivedi, D. N. (2009) Essentials of Business Economics. Vikas Publsiher, New Delhi, India. (ISBN: 978-81-2592-400-5)
4. Ahuja, H. L. (2017) Managerial Economics: Analysis of Managerial Decision Making. 9th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-518-7)
5. Varshney R.L., Maheshwari K. L., & Maheshwari, R. K. (2019) Business Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-738-6)
6. Sankaran, S. (2015) Business Economics. Margham Publications, Chennai, Tamil Nadu, India.
7. Mehta, P. L. (2016) Managerial Economics - Analysis, Problems, Cases. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-059-5)
8. Muniraju. M., & Podder, S.K. (2014). Macroeconomics for Business Decisions Mumbai, India: Himalaya Publishing House.
9. Mithani, D.M. (2019). Macro Economics. Mumbai, India: Himalaya Publishing House.

REFERENCE BOOKS:
1. Maheshwari K. L., & Varshney R.L. (2014) Managerial Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-914-4)
2. Tulsian, P. C., & Tulsian, Bharat. (2019) Business Economics and Business & Commercial Knowledge. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-746-2)
3. Ahuja. H.L. (2019). Macro Economics. New Delhi, India: S. Chand &Sons.
4. Girija,M., Cauvery,R., Sudha Nayak,U.K., & Meenakshi,R.(2018).Macro Economics. New Delhi, India: S.Chand & Sons.
5. Sankaran, S. (2019). Macro Economics. Chennai, India: Margham Publications
6. Jinghan M. L. (2016.) Macro Economic Theory. New Delhi, India: Vikas Publishing House

Note: Latest edition of the books to be referred

WEB RESOURCES
1. www.learn-economics.co.uk
2. www.bookboon.com.
3. http://www2.econ.iastate.edu/tesfatsi/sources.html
4. https://learn.mru.org
5. www.tutor2u.net

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NME – I FUNDAMENTALS OF CLOUD COMPUTING

Course Code : 2467104		**Credits**	**2**
L:P:T:S : 2:0:0:0		**CIA Marks : 50**	
Exam Hours : 3		**ESE Marks : 50**	

Learning Objective:

1. To introduce the fundamentals of cloud computing.
2. To familiarize the students with applications and cloud security.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand the basic concepts of cloud computing
CO2	Develop an understanding on the concept of cloud security

S.No.	CONTENTS OF MODULE
1	**UNIT – I** Cloud Computing, Meaning, types, Characteristics, merits, and demerits. Cloud Architecture - Cloud computing stack - composability – Infrastructure – platforms - Virtual appliances - Communication protocols – Applications.
2	**UNIT – II** Infrastructure as a Services (IaaS) – Platform as a Service(PaaS) – Software as a Service(SaaS) – Identity as a Service(IDaas) – Compliance as a Service(CaaS) Cloud Security: Securing the Cloud and Data – Establishing Identity and Presence – Moving Applications to the Cloud and Cloud Application programming interfaces(APIs).

Text Book:

Barrie Sosinsky, "Cloud Computing Bible", Wiley, India 2014.

Reference Books:

1. Editors: Rajkumar Buyya, James Broberg, Andrzej M. Goscinski, "Cloud Computing: Principles and Paradigms", Wile, 2011
2. Antony T Velte, "Cloud Computing: A Practical Approach", McGraw Hill, 2009
3. https://www.javatpoint.com/introduction-to-cloud-computing

Note: Latest Editions of the books to be referred.

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SEMESTER II

Core Paper III – FINANCIAL ACCOUNTING II

Course Code :2467205		Credits	4
L:P:T:S : 6:0:0:0		CIA Marks : 50	
Exam Hours : 03		ESE Marks : 50	

Learning Objective:
1. To gain knowledge on branch and departmental accounting.
2. To familiarize partnership accounting .

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand concept of branch , its accounting treatment and Investment accounts (AS13)
CO2	Learn to prepare departmental accounting , and adjustment of inter departmental transfers.
CO3	Compare the Accounting treatment in Hire purchase & Instalment system, Explain Accounting for leases as per AS 19.
CO4	Solve problems relating to Admission, Retirement and Death of a partner and understanding limited liability partnership.
CO5	Prepare accounts pertaining to dissolution of Partnership firm and apply the provisions of Garner Vs Murray towards insolvency of a partner; Explain the accounting treatment for Gradual realisation of assets & piece meal distribution.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	2	1	-	2	1
CO2	2	3	3	3	1	3	1
CO3	1	3	-	3	2	2	-
CO4	3	2	1	1	3	3	2
CO5	1	3	2	2	-	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENT OF MODULE
1	**UNIT- I** Branch Accounts-Types of Branches –Accounting treatment in respect of Dependent Branches- Debtors system- Stock & Debtors system Only- Importance of Stock and debtors system over Debtors system – Final Accounts [Wholesale and Retail Price basis] Investments Accounts [AS 13] – Classification of Investments – Carrying amount of investments – Profit / Loss on sale of Investments – Disclosure and Reporting
2	**UNIT- II** Departmental Accounting – Features, objectives, methods of maintaining departmental accounts – Branch Vs Departments – Preparation of Departmental Trading, Profit and Loss Account, General Profit and Loss Account – Adjustment of Interdepartmental transfers.
3	**UNIT- III** Hire Purchase System- Features – Computation of Cash price, Hire purchase price, Interest – Accounting for Default and Repossession [Full and Partial] - Preparation of Hire Purchase Trading Account Instalment Sale [Theory only] – Hire purchase Vs Instalment
4	**UNIT- IV** Partnership Accounts - Comprehensive problems on Admission of a Partner – Retirement of a Partner – Death of a Partner Introduction to Limited liability partnership [Distinction from traditional partnership firm] [Note: Students shall be examined only with comprehensive problems in Part B & Part C]
5	**UNIT- V** Dissolution of partnership – Insolvency of a partner (application of Garner Vs Murray rule) – Insolvency of all the partners, Gradual realization of assets and Piece meal distribution. [Note: Students shall be examined only with comprehensive problems in Part B & Part C]

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TEXT BOOKS:
1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

REFERENCE BOOKS:
1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

Note: Latest edition of the books to be referred

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Core Paper IV – PYTHON PROGRAMMING

Course Code : 2467207	**Credits**	**4**
L:P:T:S : 0:6:0:0	**CIA Marks : 50**	
Exam Hours : 03	**ESE Marks : 50**	

Learning Objective:

1. To understand the basic features of python programming and impart skills in an industry standard programming language.
2. To familiarize and create programming features in Python to solve real time industry problems.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Learn fundamentals and core Python scripting elements.
CO2	Discover and write Python functions to facilitate code reuse.
CO3	Learn to use Python read and write files and make their codes robust by handling errors and exceptions.
CO4	Explore Python's object-oriented features.
CO5	Gain knowledge on exceptional flow control

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	1	-	2	-
CO2	3	2	2	2	2	1	2
CO3	-	3	-	3	-	2	2
CO4	1	-	1	1	2	3	-
CO5	2	3	2	2	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENT OF MODULE
1	**UNIT- I** Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library
2	**UNIT- II** Imperative programming: Python modules – Built-in-function: print() function – eval() function – user-defined function & assignments -parameter passing.
3	**UNIT- III** Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement
4	**UNIT- IV** 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.
5	**UNIT- V** Namespaces – encapsulation in functions – global vs local namespaces exceptional flow control–modules as namespaces.

RECOMMENDED BOOKS
1. Michael Dawson – Python Programming for The Absolute Beginner –Cengage ,New Delhi.Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi
2. Ch Satyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi

REFERENCE BOOKS
1. 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. Sheetal Taneja & Naveen kumar, Python   Programming a Modular approach – A Modular approach with Graphics, Database, Mobile and Web applications, Pearson, 2017.
4. Martin C. Brown, Python: The Complete Reference, Osborne/McHraw Hill, 2001.
5. Wesley J. Chun, "Core Python Programming", Pearson Education, Second Edition, 2007.

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PYTHON PROGRAMMING PRACTICALS

LIST OF EXERCISES

1. Python program to convert INR to USD vice versa
2. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:
   Grade A: Percentage >=80   Grade B: Percentage >=70 and <80 Grade C: Percentage
   a. >=60 and <70 Grade D: Percentage >=40 and <60 Grade E: Percentage <40
3. Python Program to find Simple Interest and Compound Interest
4. Python Program ,using user-defined function to Calculate discounted price
5. Python program for sales analysis based on customer input (using iteration)
6. Python program for inventory management
7. Write a Python program to count the number of even and odd numbers from N numbers.
8. Python function that accepts a string and calculate the number of upper case letters and lower case letters.
9. Python program to reverse a given string and check whether the give string palindrome or not.
10. Write a program to find sum of all items in a dictionary.
11. Write a Python program to construct the following pattern, using a nested loop

$$
\begin{array}{c}
1 \\
22 \\
333 \\
4444 \\
55555 \\
666666 \\
7777777 \\
88888888 \\
999999999
\end{array}
$$

12. Simple analysis listing

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Allied Paper II – BUSINESS COMMUNICATION

Course Code : 2467206		**Credits**	**5**
L:P:T:S : 6:0:0:0		**CIA Marks : 50**	
Exam Hours : 03		**ESE Marks : 50**	

Learning Objective:

1. To develop Corporate Correspondence skills
2. To acquire knowledge on drafting reports, business letters.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Explain the Role and Importance of Business Communication to ensure the smooth flow of precise information through the Corporate/Entrepreneurial hierarchy.
CO2	Identify and apply the features of various types of Business Letters in the context of Corporate/Entrepreneurial perspectives- trade queries , orders etc.
CO3	Outline and understand the techniques internal Business Communication.
CO4	Design and develop a procedural system of Corporate Correspondence with Government, Directors, Shareholders, Financial Institutions and Vendors.[as per disclosure requirements]
CO5	Preparation/ Drafting of various Statutory/Non-Statutory Reports and use of updated technological methods of Reporting.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	3	3	2	-
CO2	3	3	2	1	2	2	-
CO3	2	3	-	2	-	3	2
CO4	3	3	1	1	1	2	2
CO5	3	3	2	2	2	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT – I** Business communication – meaning – importance – types – directions – network – process – barriers to effective communication – importance of interpersonal skills, listing skills and emotional intelligence in workplace Layout of business letter – structure of business letter – Date, Salutation, Subject, Body, complementary close, enclosures- Essentials of good business letter
2	**UNIT – II** Trade enquiries and replies - quotations - Orders - Complaints and Settlement Trade references and status enquiries – collection Letters - Circular letters, Application for appointments and resume.
3	**UNIT – III** Internal Correspondence – circular, notices, note preparation, announcements, memo, press release Communication before and after meeting – notice and agenda, minutes – Do's and Dont's while drafting minutes
4	**UNIT – IV** Corporate Correspondence - Correspondence with Directors - Shareholders – Government agencies and others [Special reference to disclosure requirements under relevant statutes].
5	**UNIT – V** Reports - kinds - Annual report - Report by individuals and committees - Report on meeting – Role of technology in Business Correspondence – E-mail- writing effective emails, tips and conventions of mail, Social media communication – ethics and limitations.

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TEXT BOOKS:

1. Pal, Rajendra., & Korlahalli, J. S. (2016) Essentials of Business Communication. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-729-4)
2. Raghunathan, N. S., & Santhanam, B. (2019) Business Communication, Margham Publications, Chennai, Tamil Nadu, India.
3. Raman, Meenakshi., & Singh, Prakash. (2019) Business Communication. 2nd Ed. Oxford University Press, US. (ISBN: 978-01-9807-705-3)
4. Kalia, Shalini., & Agarwal, Shailja. (2019) Business Communication - A Practice Oriented Approach. Wiley Education, New Delhi, India. (ISBN: 978-81-2655-479-9)

REFERENCE BOOKS:

1. Chaturvedi, P. D. & Chaturvedi, Mukesh. (2020) The Art and Science of Business Communication: Skills, Concepts, Cases and Applications. Pearson Education, New Delhi, India. (ISBN: 978-93-3258-738-0)

Note: Latest edition of the books to be referre

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NME – II INTRODUCTION TO DATA VISUALIZATION

Course Code : 2467208		**Credits**	**2**
L:P:T:S : 1:1:0:0		**CIA Marks : 50**	
Exam Hours : 3		**ESE Marks : 50**	

Learning Objective:
1. To introduce the fundamentals of Data Visualization Tools.
2. To acquire knowledge on Data Analysis and Interactive visualization.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand the basic concepts of Data Visualization Tools
CO2	Gain knowledge on Interactive Visualization.

S.No.	CONTENTS OF MODULE
1	**UNIT – I** **Data Visualization Tools:** Overview of data visualization software and libraries (e.g., Tableau, Matplotlib, Plotly) Installation and setup- Basic plotting and customization techniques
2	**UNIT – II** **Exploratory Data Analysis with Visualization:** Data loading and exploration - Univariate and bivariate visualizations-Histograms, box plots, scatter plots-Handling missing data and outliers. Interactive visualization libraries – Introduction and – Creation interactive dashboards (e.g., Plotly, Bokeh)

Reference Books:
1. Online documentation and tutorials for relevant software and libraries
2. Selected articles and case studies on effective data visualization
3. https://www.javatpoint.com/what-is-data-visualization
4. https://mrcet.com/downloads/digital_notes/IT/DATA%20VISUALIZATION%20(R18 A0555).pdf

Note: Latest Editions to be referred.

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SEMESTER III

Core Paper V - CORPORATE ACCOUNTING-I

Course Code :2467309		Credits	4
L:P:T:S : 6:0:0:0		CIA Marks : 50	
Exam Hours : 03		ESE Marks : 50	

Learning Objective:

1. To acquire conceptual knowledge and familiarize the corporate accounting procedures.
2. To understand and prepare company final accounts.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand the procedure for IPO, Explain the accounting treatment for ESOP, Bonus issue and buyback of shares.
CO2	Define Debenture, identify methods of redemption of debentures, differentiate between cum interest and ex-interest quotations, explain accounting treatment for profits prior to incorporation.
CO3	Understand the meaning of redemption, purpose of issuing Redeemable Preference share. Apply the provisions of Companies Act 2013 for redemption of preference shares; explain the logic behind creation of CRR and Underwriting.
CO4	Prepare and present the financial statements of a company as per Schedule III of Cos. Act 2013; Compute Managerial remuneration, depreciation as per schedule II and Deferred tax, Compute and create provision from profits for CSR expenditure
CO5	Gain knowledge on Valuation of Intangibles [AS 26]

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	2	2	1	-	2	1
CO2	1	3	2	2	2	2	-
CO3	3	3	-	2	-	3	1
CO4	3	1	1	-	1	2	1
CO5	3	3	2	1	1	2	3

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Criteria for mapping
3-Strong 2-Medium 1-Low

S.No.	CONTENTS OF MODULE
1	**UNIT – I** Issue of Shares [IPO/ Lump sum payment] – Accounting for Bonus issue, Employee Stock Option Plan and Stock Purchase Scheme, Buy back of shares
2	**UNIT – II** Issue & Redemption of debentures -Sinking fund – Purchase and cancellation of own debentures – Cum-interest and Ex-interest quotations - Conversion of debentures. Profits prior to Incorporation.
3	**UNIT – III** Redemption of Preference Shares, Underwriting of Shares and Debentures
4	**UNIT – IV** Preparation of Company Final Accounts as per Schedule III Companies Act 2013– Computation of Managerial Remuneration, Depreciation as per Schedule II of Companies Act 2013, Computation of deferred tax, Computation and provisioning of profits for Corporate Social Responsibility, Disclosure requirements for CSR expenditure.
5	**UNIT – V** Valuation of Intangibles [AS 26] - Goodwill, Copyrights, Patents, Trademarks. Valuation of Shares, Securities and financial assets [As per the procedure laid by IBBI]

TEXT BOOKS:
1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

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9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

REFERENCE BOOKS:

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: https://ibbi.gov.in/)

Note: Latest edition of the books to be referred

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Core Paper VI – BUSINESS LAWS AND ETHICS

Course Code : 2467310		**Credits**	**4**
L:P:T:S : 5:0:0:0		**CIA Marks : 50**	
Exam Hours : 03		**ESE Marks : 50**	

Learning Objective:

1. To develop Corporate Correspondence skills
2. To acquire knowledge on drafting reports, business letters.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To define Contract, State the provisions of Contract Act and describe essential elements of a contract.
CO2	To understand special contracts and law of agency
CO3	To get a good insight on Sale of Goods Act 1930
CO4	To gain knowledge on Competition Act, 2002
CO5	To impart the knowledge of ethics and Emotional Intelligence & its importance.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	2	-	2	1
CO2	2	3	-	1	2	2	-
CO3	2	2	3	2	-	3	2
CO4	-	1	2	1	1	2	-
CO5	1	3	3	2	1	3	2

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT-I** Indian Contract Act 1872- Essential Elements of Contract – Offer – Acceptance – Consideration- Consent [Fraud, Misrepresentation & Mistake]- Capacity of parties, Performance of contract, Termination or Discharge of Contracts Classification of Contract – Express & Implied – Void & Voidable agreements – Executed & Executory Contracts – Unilateral & Bilateral agreements, Overview of E-Contracts, Quasi-Contracts, Contingent Contracts
2	**UNIT-II** Special Contracts: Indemnity and Guarantee; Bailment and Pledge. Laws of Agency- Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Termination of Agency.
3	**UNIT-III** Sale of Goods Act 1930- Important Definitions [buyer, delivery, deliverable state, document of title to goods, fault, future goods, goods, insolvent, mercantile agent, price ,seller, specific goods] - Conditions and Warranties - Performance of Contract of Sale - Rights of an Unpaid Vendor - Auction Sale – Caveat Emptor.
4	**UNIT-IV** Competition Act, 2002 – Objectives – Important Definitions[acquisition, agreement, cartel, consumer, enterprise, article, goods, price, relevant market, relevant geographical market, relevant product market, service, trade] Prohibition of agreements, abuse of dominant position and regulation of combinations- Competition Commission of India - Composition, Duties and Powers of Commission – Penalties – Competition Advocacy
5	**UNIT-V** Ethics - Meaning, Importance, Nature and Relevance to Business- Values and Attitudes- Principles of Public Life[Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership], Ethics in Business and its relationship with Law, Ethics in Business dealings, Emotional Intelligence- Concept and importance.

TEXT BOOKS:

1. Sulphey, M. M., & Basheer, Az-har. (2018) Laws for Business. PHI Learning, India. (ISBN: 978-93-8747-267-9)
2. Sheth, Tejpal. (2017) Business Law. 3rd Ed. Pearson Education, India.(ISBN: 978-93-3258-615-4)
3. Kuchhal, M. C., & Kuchhal, Vivek. (2018) Business Law. 7th Ed. Vikas Publication, India. (ISBN: 978-93-5271-476-6)
4. Tulsian, P. C., & Tulsian, Bharat. (2020) Tulsian's Business Laws For CA Foundation Course (New Syllabus). 4th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-167-4)
5. Arora, Sushma. (2021) Taxmann's Business Laws. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9083-177-7)

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6. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kappor, Rajiv., & Kapur, Vijay. (2019) Business Laws.Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-8917-410-6)
7. Jagota, Rajni. (2021) Business Laws. Scholar Tech Press, India
8. Gogna, P. P. S. (2018) Business Laws - CA Foundation. S Chand Publishers, New Delhi, India. (ISBN: 978-93-5283-356-6)
9. Varshney, G. K. (2019) Business Law. Sahitya Bhawan Publications, India.
10. N.D.Kapoor: Elements of Mercantile Law, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:
1. Aggarwal, Rashmi., & Kaur, Rajinder. (2020) Legal Aspects of Business. Pearson Education, India. (ISBN: 978-93-8955-200-3)

2. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kapoor, Rajiv., & Kapur, Vijay. (2020) N. D. Kapoor's Elements of Mercantile Law. Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-89174-36-6)
3. Tulsian, P. C., & Tulsian, Bharat. (2017) Mercantile Laws for CA-CPT. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-3921-301-5)
4. Pillai, R. S. N., & Bhagavathi (2019) Business Law. 3rd Ed. S Chand & Co. Publishers, New Delhi, India.

Note: Latest edition of the books to be referred

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Core Paper VII – COMPUTERIZED ACCOUNTING

Course Code : 2467312		Credits	4
L:P:T:S : 0:5:0:0		CIA Marks : 50	
Exam Hours : 03		ESE Marks : 50	

Learning Objective:

1. To provide knowledge on Computerized accounting.

2. To acquire knowledge on GST Reports and Returns.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To familiarize Interface and Company Management :and Introduction to Tally ERP9
CO2	To understand and practice all the default Vouchers
CO3	To gain knowledge in Purchase Order Processing
CO4	To learn activating Tally in GST
CO5	To get exposed to Interest Calculations (Auto Mode)

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	1	-	2	1
CO2	2	3	-	3	2	2	-
CO3	3	2	-	2	-	3	2
CO4	3	3	1	2	2	2	2
CO5	2	3	2	1	2	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT-I** Interface and Company Management: Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details
2	**UNIT-II** Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory.
3	**UNIT-III** Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips
4	**UNIT-IV** Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST- (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing
5	**UNIT-V** Interest Calculations (Auto Mode): Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation -

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	Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.

LIST OF PRACTICALS

1. Creation of company in Tally ERP.9 with security control setup.
2. Creation of single and multiple ledgers.
3. Creation of default vouchers- payment, receipt, contra, journal
4. Creation of inventory with Stock group and stock items
5. Creation of purchase order and sales order voucher
6. Printing the cheque, GST Sales Invoice, GST Purchase and various other reports.
7. Creation of payroll, pay heads, attendance and reports
8. Activation of Tally in GST, Purchase and Sales Voucher in GST with Intra state and Interstate entry
9. Activation of interest calculation budgets and controls.
10. Prepare a financial statement.

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Core Paper VIII – OBJECT ORIENTED PROGRAMMING WITH C++

Course Code : 2467313		**Credits**	**4**
L:P:T:S : 0:5:0:0		**CIA Marks : 50**	
Exam Hours : 03		**ESE Marks : 50**	

Learning Objective:

1. To gain knowledge on oops programming language- C++
2. To apply the Oops concepts in real life problems

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To develop C++ programme to solve Using procedure- oriented approach
CO2	To develop C++ programme using classes and objects
CO3	To implement inheritance in C++ program.
CO4	To use polymorphism in C++ program.
CO5	To create C++ program to perform file operations

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	2	1	1	1	1
CO2	1	3	2	3	2	2	-
CO3	3	2	2	1	1	1	2
CO4	1	3	1	2	1	2	-
CO5	1	2	2	1	1	1	2

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT-I** Principles of object oriented programming, object-oriented programming paradigm. Applications of OOPs. OOPs concepts – OOPs Languages. Models:-Class Model-State Model and Interaction Model.
2	**UNIT-II** Introduction to C++ - Tokens, Keywords-Identifiers-Variables-Operators-Manipulators-Expressions-Control Structures.
3	**UNIT-III** Functions - Main Function - Function Prototyping - Inline Functions - Friend and Virtual Functions-Parameters Passing in Functions-Values Return by Functions, file concepts.
4	**UNIT-IV** Classes and Objects; Constructors and Destructors; and Operator Overloading and Type Conversions - Type of Constructors - Function overloading.
5	**UNIT-V** Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance. Virtual Functions and Polymorphism; Managing Console I/O operations.

RECOMMENDED BOOKS
1. R.S. Bichkar – Programming with C -– University Press , Hyderabad
2. K.Sasi Kala Rani - Programming in C - Vijay Nicole Imprint Private Limited,Chennai

Reference Books:
1. E. Balagurusamy, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd, 6th edition 2013.
H. Schildt. C++ the Complete reference. T M H.1998

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C++ PRACTICALS

1. Simple programs like Area of a circle and square and Temperature conversion, to revise C++ fundamentals
2. Constructor and constructor overloading
3. Friend function
4. Inline Function
5. Function and Function prototyping
6. Function overloading
7. Operator overloading
8. Inheritance, multiple inheritances
9. Virtual Functions
10. File program

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BUSINESS STATISTICS AND OPERATION RESEARCH

Course Code : 2467311		Credits	5
L:P:T:S : 6 :0:0:0		CIA Marks	: 50
Exam Hours : 03		ESE Marks	: 50

Learning Objective:
- To Facilitate Understanding Relevance and Need of Statistics in Current Scenario
- To Customize the Importance of Business Statistics for the Commerce Students

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To understand the basic concepts of commercial banking.
CO2	Identify the strength and direction of a linear relationship between two variables by using correlation and regression analysis Solve real time problems based on primary and secondary data.
CO3	To Acquire the knowledge on financial services and e-Banking.
CO4	To Identify and explain the mathematical background of LPP to develop operational research models from the verbal description to the real system.
CO5	To Identify the special features of the transportation balanced and unbalanced problems for minimization and maximization cases. To Distinguish between a transportation and an assignment problem

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	-	2	-
CO2	1	2	3	2	3	3	2
CO3	2	3	-	2	3	3	-
CO4	1	3	3	3	2	2	2
CO5	2	-	3	2	1	2	1

1.

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.NO	CONTENTS OF MODULE
1	**Introduction** Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data Presentation of Statistical Data-Graphs and Diagrams **Measures of Central Tendency and Measures of Variation** Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve
2	**Measures of Relationship** Correlation – Meaning - Types – Karl Pearson's co-efficient of Correlation – Rank Correlation – Concurrent Deviation - Regression analysis (Simple Problems).
3	**Testing of Hypothesis** Large Samples Test – test for specified mean, equality of means, test for specified proportion and equality of proportions – Small samples – t – test for specified mean, equality of means, paired t-test. **Test for Equality of Variances** – F Test, Chi-square test – Test of attributes, Test for Goodness of Fit – Analysis of Variances – One Way, Two Way Classification
4	**Introduction to Operations Research (OR)** Meaning & scope -characteristics – models in OR – Linear Programming Problem – formulation – graphical method - Simplex method (Simple Problems).
5	**Transportation Problems** Transportation model – Balanced and unbalanced transportation problem-minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel's Approximation method – MODI Method - Assignment models- Balanced and Unbalanced – Maximization and Minimization – Hungarian Method.

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SEMESTER IV

Core Paper IX - CORPORATE ACCOUNTING -II

Course Code : 2467414	Credits	4
L:P:T:S : 5:0:0:0	CIA Marks : 50	
Exam Hours : 03	ESE Marks : 50	

Learning Objective:

1. To Provide the Knowledge of accounting procedure for corporate restructuring

2. To Apply the accounting transactions in corporate sector.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To Identify International Financial Reporting Standards [IFRS] and to understand and apply the provisions as per AS 17 for Segment reporting.
CO2	To Understand the Alteration of Share Capital Computation as per provisions.
CO3	To familiarize the Holding Company Accounts AS 21.
CO4	To explore on Accounting for Banking Companies.
CO5	To gain knowledge on Insolvency and Bankruptcy Code.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	1	2	2
CO2	3	3	2	-	2	1	2
CO3	3	2	3	2	-	3	-
CO4	2	3	1	3	2	2	1
CO5	1	3	2	1	1	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT – I** International Financial Reporting Standards [IFRS] – Meaning and Importance – Objectives, Applicability of IFRS in India. Financial Statements – Meaning, Objectives, Qualitative characteristics [Understanding, Relevance, Comparability, Reliability, true and fair view] of financial reporting information – Benefits of Financial reporting- Overview of Business Responsibility and Sustainability Reporting Introduction to AS 17- Segment Reporting- Simple problems.
2	**UNIT – II** Alteration of Share Capital [Consolidation, Sub-division, conversion of shares into stock and vice versa], Accounting treatment for Internal Reconstruction and Reduction of Capital. Preparation of revised and reduced Balance sheet.
3	**UNIT – III** Holding Company Accounts AS 21 – Capital profits and Revenue profits – Cost of control– Non controlling interest – Mutual Owings – Unrealized profit on stock – Revaluation of assets and Liabilities - Bonus issue out of pre-acquisition profits & Post acquisition profits, issue of dividend out of pre-acquisition profits & Post acquisition profits - Preparation of Consolidated Balance sheets.
4	**UNIT – IV** Accounting for Banking Companies – RBI's Prudential Accounting Norms - Classification of Assets and provisioning [Basel III Norms] – Accounting for Rebate on Bills discounted – Preparation of Profit and Loss Account and Balance Sheet [as per 3rd Schedule of the Banking Regulation Act, 1949].
5	**UNIT – V** Basics of Insolvency and Bankruptcy Code- Corporate insolvency resolution process [CIRP], Liquidation – Liquidator's final statement of receipts and payments.

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)

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6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)

7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)

8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

REFERENCE BOOKS:
1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)

3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)

4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: https://ibbi.gov.in/)
Note: Latest edition of the books to be referred

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Core Paper X – PRINCIPLES OF MANAGEMENT

Course Code : 2467415		Credits	4
L:P:T:S : 5:0:0:0		CIA Marks : 50	
Exam Hours : 03		ESE Marks : 50	

Learning Objective:

1. To enhance the knowledge on management concepts

2. To impart the importance of management in business / corporate life.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To understand Management concept , and development of Scientific Management.
CO2	To get conceptual idea on Planning and Management by Objectives.
CO3	To Understand and learn about Organization; Analyze causes of Line & Staff conflict and suggest measures to resolve it.
CO4	To gain knowledge on authority and delegation of powers.
CO5	To acquire knowledge on motivation and leadership concepts.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	2	2	-
CO2	2	3	2	2	2	2	2
CO3	2	2	2	1	-	2	2
CO4	1	3	1	3	1	2	-
CO5	2	3	2	1	1	2	2

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT- I** Management: Definition – Nature & Scope – Role, Skills and Functions of a Manager – Levels of management- Distinction between management & administration - Management as an Art, Science or Profession Development of Scientific Management, Contribution to management - Henry Fayol, Elton Mayo and Peter F. Drucker, Management in Indian literature [Arthashastram, Mahabharatham, Thirukkural]
2	**UNIT- II** Planning: Definition, Nature & Characteristics – Types of plans – Objectives, Policies, Procedures, Rules, Strategies, Projects, Programmes, Budgets & Methods - Process of Planning – Merits & Demerits - Steps for effective planning Management by Objectives- Definition, Features, Process, Merits & Demerits, Measures to make MBO effective, Management by exception [MBE] Decision-making: Definition - Process and Significance – Types, Factors, Problems/Constraints in decision making, Guidelines to make decisions effective
3	**UNIT- III** Organisation: Definition- Features, Steps in organizing, Principles of organization, Types of Organizations – Formal & Informal Organization- Line, Line & Staff, Functional, Project, Matrix, Virtual, Network, Committee- Purpose, Types, Merits & Demerits, Measures to make it effective Line & Staff conflict- Arguments for & against Line & Staff - Measures to resolve conflicts Organization Structure – Factors influencing organization structure Span of Control – Factors influencing Span of management Departmentation - Meaning- Factors - Bases of departmentation – Advantages & Disadvantages of different types of departmentation
4	**UNIT- IV** Authority – Sources of authority – Responsibility - Accountability, Power - Influence Delegation – Definition – Elements – Types – Need – Principles - Barriers – Measures to make delegation effective Centralisation - Decentralization-Merits & Demerits - Factors determining decentralization of authority - Distinction between delegation & decentralization Direction– Definition, Nature, Purpose – Elements - Principles
5	**UNIT- V** Leadership - Functions of Leader - Qualities for a Leader - Theories and Styles of Leadership. Motivation – Meaning, Features, Importance, Types and Theories [Maslow and Dogass McGregor] Co-ordination – Need, Types, Techniques and Requisites for Co-ordination Controlling – Definition, Importance, Objectives, Control Process- Requirements for an effective control system- Techniques of control

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TEXT BOOKS:
1. Gupta C. B. (2018). Business Management. 15th Ed. Sultan Chand & Sons, New Delhi. (ISBN: 978-93-5161-131-8)
2. Prasad L. M. (2019). Principles and Practice of Management. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-050-2)
3. Tripathi, P. C., & Reddy P. N. (2017). Principles of Management. 6th Ed. MCGraw Hill Education, New Delhi, India. (ISBN: 978-93-5260-535-4)
4. Jayasankar, J. (2015). Principles of Management. Margham Publication, Chennai, Tamil Nadu.
5. Koontz, Harold., & Weihrich, Heinz. (2020) Essentials of Management An International Perspective,7th Ed. Tata McGraw-Hill Publishing, New Delhi, India(ISBN: 978-00-7062-030-8)

REFERENCE BOOKS:
1. Sharma. R. K., Gupta, Shashi. K., & Sharma, Rahul. (2019). Principles of Management. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-5359-796-2)
2. Morden, Tony. (2021). Principles of Management. 2nd Ed. Routledge Taylor & Francis Group. UK. (ISBN: 978-10-3202-250-5)
3. Pagare Dinkar. (2018). Principles of Management. 6th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-120-5)

Note: Latest edition of the books to be referred

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Core Paper XI – GOODS AND SERVICE TAX AND CUSTOMS LAW

Course Code : 2467416	**Credits**	**4**
L:P:T:S : 5:0:0:0	**CIA Marks**	**: 50**
Exam Hours : 03	**ESE Marks**	**: 50**

Learning Objective:

1. To develop Corporate Correspondence skills
2. To acquire knowledge on drafting reports, business letters.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To Identify the Concept of Goods & Service Tax. Identify the need of GST in India
CO2	To understand the Input Tax Credit under GST.
CO3	To acquire knowledge on Returns – GSTR 1- Furnishing details of outward supplies – GSTR2A & 2B, GSTR 3B, GSTR9, GSTR 9C.
CO4	To learn the procedure for Assessment of Customs duty
CO5	To gain knowledge on Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	**PSO7**
CO1	1	3	2	2	-	2	-
CO2	2	2	2	2	2	3	-
CO3	1	2	3	3	-	2	3
CO4	2	3	1	1	1	2	-
CO5	3	1	2	1	2	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low

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S. No.	CONTENTS OF MODULE
1	**UNIT-I** Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST- GST Council – Composition and Powers – GSTN – Role of GSTN in Front End and Back End Interface. Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act).
2	**UNIT-II** Place of supply, Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act), Important Terminologies – Harmonized System of Nomenclature [HSN], Services Accounting Code [SAC] Overview of Taxability of E-Commerce Operators and OIDAR Services, Reverse charge mechanism, E-invoicing and E-way Bill **[Problems relating to Time of Supply, Place of Supply and Value of Supply]**
3	**UNIT-III** Input Tax Credit [ITC] – Eligibility and conditions – Registration [Normal and Composition] – Persons liable for registration – Procedure for registration- Amendment of registration- Cancellation of registration - Tax invoice, Credit and Debit Notes, Accounts and Records – Payment of Tax, interest, penalty – Electronic cash ledger- Electronic credit ledger – Electronic Liability Register – Furnishing of returns - Returns – GSTR 1- Furnishing details of outward supplies – GSTR2A & 2B, GSTR 3B, GSTR9, GSTR 9C. **[Problems relating to Computation of Input Tax Credit]**
4	**UNIT-IV** Basic Concepts- Important Definitions, Territorial Waters, High Seas,- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods , Procedure for Assessment of Customs duty
5	**UNIT-V** Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions

TEXT BOOKS

1. Gupta, Vineet., & Gupta, N. K. (2019) Bharat's Fundamentals of Goods & Services Tax. Bharat Law House Publisher, New Delhi, India. (ISBN: 978-93-5139-668-0)

2. Kaparti, Amarendar. (2021) Indirect Tax Laws. Bharat Law House Publishers, New Delhi, India. (ISBN: 978-93-86921-16-1)

3. Gupta, Vineet., & Gupta, N. K. (2020) Goods and Service Tax with Customs Law - Knowledge Testers - Theory and Practical. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-190-5)

4. Saha, R. G., & Devi, Usha. (2020) GST and Customs Duty, Himalaya Publishing House, India. (ISBN: 978-93-5367-979-8)

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5. Swain, Anil Kumar., & Agrawal, Gopa Prasad. (2018) GST Concepts and Applications. Himalaya Publishing House, India. (ISBN: 978-93-5273-883-0)

6. Mehrotra, H. C., & Agarwal, V. P. (2020) Goods and Service Tax (G.S.T.). 4th Ed. Shitya Bhawan Publication, Agra, India.

7. Bansal, K. M. (2021) Taxmann's GST & Customs Law. 5th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-537-3)

8. N.K. Gupta & Sunnania Batia: Goods & Services Tax – Indian Journey, Barat's Publication

9. V. S. Datey: Goods & Services Tax, Taxmann's Publication, New Delhi, India.

REFERENCE BOOKS:

1. Haldia, Arpit., & Salim, Mohd. (2020) Taxmann's GST Law & Practice – A Compendium of CGST/IGST Acts along with a Gist of Relevant Rules/Circulars/Notifications & Case Laws. Taxmann's Publication, New Delhi, India. (ISBN: 978-81-9493-978-8)

2. Singhania, K Vinod. (2021) Taxmann's Students' Guide to GST & Customs Law. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-550-2)

3. ICAI (2020). ICAEW - Paper-5: Indirect Tax Laws - Study Material. The Institute of Chartered Accountants of India Publication, New Delhi, India.

Note: Latest edition of the books to be referred.

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Core Paper XII – JAVA PROGRAMMING

Course Code : 2467417		**Credits**	**4**
L:P:T:S : 0:5:0:0		**CIA Marks : 50**	
Exam Hours : 03		**ESE Marks : 50**	

Learning Objective:
1. To acquire knowledge basics of JAVA programming.
2. To apply and develop the real time applications using java programming.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn to use the syntax and semantic of Java programming language and basic concepts of OOPs
CO2	To Develop reusable programmes using the concept of inheritance, polymorphism interfaces and packages.
CO3	To understand streams and efficient user interface design techniques.
CO4	To apply the concept of multithreading and exception handling to develop efficient and error free codes.
CO5	To design even driven GUI and web related applications.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	1	-	2	2
CO2	1	3	2	2	2	3	-
CO3	2	3	1	-	-	2	-
CO4	1	3	1	1	1	3	2
CO5	2	3	2	2	1	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low

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S. No.	CONTENTS OF MODULE
1	**UNIT-I** Introduction to Java-Features of Java-Basic Concepts of Object Oriented Programming-Java Tokens-Java Statements-Constants-Variables-Data Types- Type Casting-Operators-Expressions- Control Statements: Branching and Looping Statements.
2	**UNIT-II** Classes, Objects and Methods-Constructors-Methods Overloading-Inheritance-Overriding Methods-Finalizer and Abstract Methods-Visibility Control –Arrays, Strings and Vectors-String Buffer Class
3	**UNIT-III** Interfaces-Packages-Creating Packages-Accessing a Package-Multithreaded Programming- Creating Threads- Stopping and Blocking a Thread-Life Cycle of a Thread-Using Thread Methods-Thread Priority
4	**UNIT-IV** Managing Errors and Exceptions-Syntax of Exception Handling Code-Using Finally Statement- Throwing Our Own Exceptions-Applet Programming-Applet Life Cycle-Graphics Programming
5	**UNIT-V** Managing Input /Output Files: Concept of Streams-Stream Classes-Byte Stream Classes- Character Stream Classes – Using Streams-Using the File Class-Creation of Files-Random Access Files-Other Stream Classes

RECOMMENDED BOOKS
Sagayaraj , Denis, Karthik, Gajalakshmi – JAVA Programming - University Press , Hyderabad

Reference Books
1. E. Balagurusamy,2004, Programming with JAVA, 2nd Edition,Tata McGraw-Hill Publishing Co.Ltd
2. Muthu C, Programming with Java, Vijay Nicole Imprints, Chennai
3. Cay S. Horstmann, Gray Cornell. Core java 2 Volume I. Fundamentals, 5th Edn. PHI, 2000.
4. P. Naughton and H. Schildt. Java2 (The Complete Reference). Third Edition, TMH 1999.
5. K. Arnold and J. Gosling. The Java Programming Language. Second Edition, Addison Wesley, 1996.

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JAVA PROGRAMMING PRACTICALS

1. Substring removal from a string. Using String Buffer Class.
2. Determining the simple interest using Stream Class
3. Determining the order of numbers generated randomly using Random class.
4. Write a Java program to determine the gross salary of an employee given the basic salary and allowances.
5. Write a Java program to calculate the tax amount based on the income and tax brackets.
6. Write a Java program to calculate the average marks of students in a class, given their individual marks in different subjects.
7. Implementing Tread based application and Exception Handling.
8. Write a Java program to calculate the depreciation value of an asset based on its initial value, salvage value, and useful life.
9. Working with Frames and Various controls.
10. Working with Applet- form designing
11. Text files (copy, display, counting characters, words and lines).
12. Data file creating and processing for electricity billing.

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BANKING & FINANCIAL SERVICES

Course Code : 2467417		**Credits**	**5**
L:P:T:S : 6 :0:0:0		**CIA Marks**	**: 50**
Exam Hours : 03		**ESE Marks**	**: 50**

Objectives:

1. To understand the concepts of banking.
2. To Familiarize the concepts of financial services.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To understand the basic concepts of commercial banking.
CO2	To gain the insight of Negotiable Instrument Act
CO3	To Acquire the knowledge on financial services and e-Banking.
CO4	To learn about factoring and leasing.
CO5	To explore on the concept Merchant banking and Mutual funds.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	-	2	-
CO2	1	2	3	2	3	3	2
CO3	2	3	-	2	3	3	-
CO4	1	3	3	3	2	2	2
CO5	2	-	3	2	1	2	1

3.

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.NO	CONTENTS OF MODULE
1	**Commercial banking** – definition – classification of banking system– universal banking – functions – Role of commercial banks in economic development – central banking – definition – need – principles – central banking Vs commercial banking – functions and role – RBI- objectives – legal frame work. Opening bank accounts – type of bank accounts – KYC Norms - FDR- Pay-in-slip book, Withdrawal forms – special type of customers – bank lending sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – Credit Information Bureau [CIB] - CIBIL Records and Reference.
2	**Negotiable instruments** – meaning – definition – types – distinction between Cheque, promissory note and bills of exchange - CTS Cheques – meaning – advantages. Endorsement – meaning – types - Crossing – definition – need – types – dishonoring of acheque – payment in a crossed cheque – material alteration – statutory protection.
3	**Introduction to Financial Services** - An Overview – functions – financial services market – credit cards - features, benefits and drawbacks – Credit card frauds – Debit Cards: Concept and mechanism. **E-banking** – Internet banking – Internet banking Vs. traditional banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Security and safeguards in E-Banking- Indian Financial Network (INFINET) – IFSC - MICR – MMID-Digital wallet- National Payments Corporation of India (NPCI).
4	**Factoring** - definition – mechanism – characteristics – types – advantagesand disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis offactoring – Forfaiting (An Overview) **Leasing** - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.
5	**Merchant banking** - definition – functions – code of conduct – regulatory framework. **Mutual funds -** definition – products and schemes (Types of Mutual Funds) – Advantages of MF's- working mechanism of mutual funds –regulatory structure

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	of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).

TEXT BOOKS:

1. Banking and Financial Systems– B. Santhanam (Margham Publishers)

2. Financial Services –B. Santhanam

REFERENCE BOOKS:

1. Banking Law Theory and Practice– Sundaram andVarshney –Sultan Chand

2. Banking Law Theory and Practice– S.N.Maheswari– Kalyani Publications

3. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House

4. Kothari, Vinod: Lease financing & Hire Purchase including consumer credit, Wadhwa and company

Note: Latest edition of the books to be referred.

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SEMESTER V
Core Paper XIII – MANAGEMENT ACCOUNTING

Course Code : 2467519		**Credits**	**4**
L:P:T:S : 5:0:0:0		**CIA Marks : 50**	
Exam Hours : 03		**ESE Marks : 50**	

Learning Objective:
1. To familiarize the management accounting concepts.
2. To learn to make management decision in real time ease.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To understand the management accounting concepts and learn to analyze and interpret Financial Statements.
CO2	To compute ratio analysis.
CO3	To prepare Cash Flow Statement (As per AS 3).
CO4	To acquire knowledge in Budget and budgetary control.
CO5	To learn Marginal Costing and apply Marginal Costing in Decision Making.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	**PSO7**
CO1	2	3	2	2	-	2	2
CO2	1	2	2	1	2	2	-
CO3	2	3	1	-	2	2	2
CO4	1	3	1	1	1	2	-
CO5	1	2	2	-	1	2	2

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S.NO	CONTENTS OF MODULE
1	**UNIT-I** Management Accounting – Meaning, Objectives, Functions, Significance and Limitations – Relationship between Management Accounting, Cost Accounting & Financial Accounting. Analysis and interpretation of Financial Statements- nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.
2	**UNIT-II** Ratio analysis - interpretation, benefits and limitations. Classification of ratios – based on purpose, user, financial statements Computation of ratios including preparation of Income Statement and Balance sheet **liquidity/ Solvency**, [Current ratio, Quick ratio, Absolute liquidity ratio, Fixed Assets ratio, Debt- Equity Ratio, Proprietary ratio, Capital Gearing ratio] **Profitability** – Return on Capital Employed [ROCE]- Return on shareholder's funds, Return on Equity Shareholder's funds, Return on Total Assets, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Earnings per Share [EPS], Price – Earnings Ratio [P/E Ratio], Pay-out ratio, Retained earning ratio, Dividend yield ratio, Interest Service coverage ratio, Debt service coverage ratio **Turnover** – Stock turnover, Debtors turnover, Creditors turnover, Fixed Assets turnover, Working capital turnover.
3	**UNIT-III** Cash Flow Statement (As per AS 3) – Objectives and Importance – Calculation of Cash from Operations – Preparation of Cash flow statement [Operating, Investing and Financing activity] under Indirect method.
4	**UNIT-IV** Budget and budgetary control- meaning, objectives, merits - Types of budgets- Preparation of Functional budgets [Material Procurement, Raw Materials Purchase Budget, Production, Production Cost Budget Sales, Overheads (Manufacturing OH, Sales OH), Cash], Fixed and flexible budgets- Introduction to Zero based budgeting [ZBB] Standard Costing – Meaning, Importance, Standard Costing Vs. Budgetary control, Advantages of Standard Costing – Computation of Material [Total, Price and Usage] and Labour [Total, Rate and Efficiency] Variances ONLY
5	**UNIT-V** Marginal Costing – Definition- Techniques- Cost Volume Profit Analysis - Break-Even Analysis - Break Even Chart - Differences between Absorption Costing and Marginal Costing- Determination of Cost and profit under Absorption Costing and Marginal Costing. Applications of Marginal Costing in Decision Making – Pricing Decision, Make or Buy, Accept or Reject Order, Key Factor analysis, Shutdown or continue, Sales mix decisions, exploring new markets and evaluation of Alternative choices.

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TEXT BOOKS:

1. Maheswari, S. N. (2015) Management Accounting. Sultan Chand Publications, New Delhi, India.
2. Srinivasan, N. P., & Murugan, Sakthivel M. (2018) Principles and Practice of Management Accounting. New Age International Publishers, India. (ISBN: 978-81-2243-078-3)
3. Khan, M. Y., & Jain, P. K. (2017) Management Accounting: Text, Problems and Cases. 7th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-678-8)
4. Pillai, R. S. N., & Bagavathi, V. (2018) Management Accounting. S Chand & Co Publisher, New Delhi, India.
5. Prasath, Saravana. (2019) Advanced Management Accounting. Wolters Kluwer Publisers, India. (ISBN: 978-93-8933-504-0)
6. Sharma and Shashi K. Gupta- Management accounting, Kalyani Publishers

REFERENCE BOOKS:
1. Reddy, T. S., & Reddy, Hari Prasad Y. (2019) Management Accounting. Margham Publication, Chennai, Tamil Nadu, India.
2. Gupta, K. L. (2018) Management Accounting. Sahitya Bhawan Publications, Agra, India.
3. Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Cost and Management Accounting with Quick Revision Book. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-171-1)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting Theory and Problem Based MCQs. Taxmann's Publication, New Delhi, India.

Note: Latest edition of the books to be references

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Core Paper XIV – AUDITING & ASSURANCE

Learning Objective:

Course Code : 2467520	Credits 4
L:P:T:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

1. To develop conceptual idea on auditing practices.
2. To acquire knowledge on various techniques of auditing and assurance.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To cite and describe important concepts of auditing.
CO2	To introduce the concept and familiarise audit standards, Audit documentation, Planning an audit of financial statements.
CO3	To acquire Knowledge on Company Auditor- CARO requirements
CO4	To understand Audit of items of financial statements
CO5	To gain knowledge on Audit Report – Preparation

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	1	-	2	1
CO2	2	-	2	2	2	3	-
CO3	1	3	3	1	-	2	2
CO4	2	1	1	2	1	2	-
CO5	2	3	2	1	1	2	2

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT – I** Meaning and definition of auditing – Objectives and Significance – Scope of audit – classifications of audits- Statutory audit, Cost Audit, Secretarial audit, Special audits- Inventory audit, Concurrent audit. Audit Engagement and Planning- Audit programme– Audit Documentation- Audit evidence– Audit notebook- Audit working papers. Audit Risk, Assessment of Audit risk- Test checking and Routine checking - Internal control, Techniques for evaluation of internal control system. Application of technology in audit and audit trail- Emerging areas – Information system and Security audit- Forensic audit-Corporate Governance audit- Social audit.
2	**UNIT – II** Brief introduction to audit standards- Elements of system of quality control [SQC 1], SA 200- Overall objectives of the independent auditor and the conduct of audit in accordance with Standards on Auditing, SA 210- Agreeing the terms of audit engagements, SA 220- Quality Control for an auditor of Financial statements, SA 230- Audit documentation, SA 300- Planning an audit of Financial statements.
3	**UNIT – III** Company Auditor- Qualification and disqualification - Appointment of auditors – ceiling on the number of Auditor ship - Removal/ Resignation of auditor – Remuneration - Auditors lien – Rights, powers and Duties of auditors- Branch audit, Joint audit- CARO requirements.
4	**UNIT – IV** Audit of items of financial statements- Sale and service income, other income [Interest, rent, dividend, Net gain/ loss on sale of investments etc.], Purchases, employee benefit expenses, Finance cost, Depreciation and amortization, Other operating and Non-operating expenses. Audit of share capital, reserves and surplus, Long term borrowings, Short term borrowings, Current liabilities and provisions, Property, plant and equipment, Loans and advances, Investments (Current and Non-Current), Current assets
5	**UNIT – V** Audit Report – Preparation and Presentation- Basic elements- SA 700- Forming an opinion and reporting on financial statements, Types of Opinion- Modified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion. SA 706- Emphasis of matter paragraphs and other matter paragraphs in the independent auditors' report- An overview of Independent auditor's report and its presentation.

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TEXT BOOKS:
1. Agarwal, O. P. (2014) Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5142-848-0)
2. Kumar, Pavan K. C. H. (2013) CA-IPCC Auditing and Assurance. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2199-830-7)
3. Saxena., Appannaiah., & Reddy. (2010) Auditing-I (Including Skill Development). Himalaya Publishing House, India. (ISBN: 978-93-5024-039-7)
4. Pagare, Dinkar. (2020). Principles and Practice of Auditing. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-170-7)
5. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S. (2020) A Hand Book of Practical Auditing, 15th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2192-041-4)
6. Saxena, R. G. (2020) Principles and Practice of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-335-2)
7. Jena, Biswa Mohana., & Satapathy, Sanjay Kumar. (2019) Principles and Practices of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-421-2)
8. Natrajan, L. (2016) Practical Auditing. Margham Publications, Chennai, Tamil Nadu, India. (ISBN: 978-93-8324-276-4)
9. ICAI Study material on Auditing for intermediate Course

REFERENCE BOOKS
1. Zad, N. S. (2019) Company Accounts & Auditing Practices. Taxmann's Scanner Publication, India.
2. ICAI (2020) Auditing and Assurance - Study Material - Paper-6. The Institute of Chartered Accountants of India Publications, New Delhi, India.
3. Chhabra, Sanjay., Talukder, A. K., & Pandey, S. K. (2015) Advanced Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5202-282-3)

Note: Latest edition of the books to be referred

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Core Paper XV – DATABASE MANAGEMENT SYSTEM

Course Code : 2467521		**Credits**	**4**
L:P:T:S : 0:6:0:0		**CIA Marks : 50**	
Exam Hours : 03		**ESE Marks : 50**	

Learning Objective:

1. To develop knowledge on Database Management System.
2. To use acquired knowledge on real time problems.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn and understand database management systems.
CO2	To gain knowledge on Basic structure of SQL Queries.
CO3	To understand and familiarize RDBMS Terminology.
CO4	To acquire knowledge on PL/SQL .
CO5	To understand file organization and file structure.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	2	-	2	1
CO2	1	3	2	2	2	2	-
CO3	2	3	2	2	-	2	2
CO4	1	3	1	1	3	2	-
CO5	3	3	2	3	1	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT – I** **DATA, INFORMATION AND INFORMATION PROCESSING**- Introduction, Definition of information-Quality of information-Information Processing. **INTRODUCTION TO DATA BASE MANAGEMENT SYTEMS(DBMS)-** Introduction to database - Characteristics of data in a database-Database management system- Type of database management systems-Hierarchical model-Network- model-Relational mode
2	**UNIT – II** Data definition-Basic structure of SQL Queries-SQL data types and schemes-Built-in Data types in SQL-User defined data types-Large object types-Integrity constraints
3	**UNIT – III** Entity- Relationship(E-R) modeling- Introduction-E-R model- components of an E-R model- E-R modeling symbols. RDBMS Terminology – The relational data integrity – Relational Data Manipulation- Codd's Rules- Tables, views – Indexes –Nulls, Tables, Views – Indexes –Nulls- Queries and Sub Queries – Aggregate Functions – Joins and Unions
4	**UNIT – IV** PL/SQL Blocks – PL/SQL Architecture- PL/SQL variables – PL/SQL data types – Control Structures – Cursors – PL/SQL Exceptions – PL/SQL Triggers – Types of Triggers– Procedures and packages.
5	**UNIT – V** **FILE ORGANIZATION AND FILE STRUCTURE-**Introduction-Operations on file-File storage organization-Storage media-File structure-Record types. DATA NORMALISATION- Introduction- First normal form- Second normal form –Third normal form - Boyce - Codd normal form - Fourth normal form- Fifth normal form.

TEXT BOOKS:

1. Alexis Leon & Mathews Leon – Data base management systems – Leon vikas publishing, Chennai, 2002.
2. Database System Concepts-Abraham Silberschatz Hentry F.Korth,S.Sundarshan chapter

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LIST OF DBMS EXERCISES

1. DDL Commands
2. DML Commands
3. String Functions
4. Date Functions
5. Numeric Functions
6. Aggregate Function

PL/SQL Programs

1. Odd or Even Number
2. Positive or Negative Number
3. Factorial Number
4. Multiplication Table
5. Student Mark list Preparation
6. Electricity Bill Preparation

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Core Paper XVI – RESEARCH METHODOLOGY

Course Code : 2 4 6 7 5 2 2		Credits	4
L:P:T:S : 0:6:0:0		CIA Marks	: 50
Exam Hours : 03		ESE Marks	: 50

Learning Objective:

1. To explore the learning area of research.

2. To enable the learners in understanding and developing the most appropriate methodology for their research.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn the meaning of research and understand Research process and Research problem.
CO2	To acquire knowledge on need for Research Design and Preparation of Research Design.
CO3	To gain knowledge on hypothesis formation and testing hypothesis.
CO4	To explore and learn the methods of Data Collection.
CO5	To prepare final report of research.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	1	-	2	-
CO2	1	3	2	1	2	2	-
CO3	2	2	2	1	1	1	1
CO4	1	3	1	1	1	2	-
CO5	1	2	2	1	1	1	2

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT I: Introduction** Research – Types – Objectives of Research – Social Research – Criteria of Good Research - Qualities of a Researcher – Research process – Research problem – Selection of a Research problem.
2	**UNIT II: Research Design** Meaning – Need for Research Design – Features and Types – Preparation of Research Design.
3	**UNIT III: Hypothesis** Formulation & Types of hypothesis – Sources of hypothesis – testing of hypothesis- Parametric Test-t test, f test, z test - Non-Parametric Test -Chi square test, ANOVA, Factor Analysis
4	**UNIT IV: Methodology** Collection of Data – Source of information – Primary and Secondary Data - Methods of Data Collection – Interview – Observation – Questionnaire – Schedules – Difference between Questionnaire and Schedule.
5	**UNIT V: Analysis of Data and Project Report** Analysis of data – Measures of Central Tendency - Correlation, Regression, Linear Programming (Simple Problems) – Data Processing through Computers – Meaning of Thesis writing – Mechanics of Thesis writing – Contents of Thesis – Pages of the Preliminary Section – Body of the Thesis (outline)- Modern Practices: Ethical Norms in Research, Plagiarism.

TEXT BOOK:
1. Gupta. S, Research Methodology & Statistical Techniques.

REFERENCE BOOKS:
1. Panneerselvam, Research Methodology, Prentice Hall of India.
2. Krishnaswamy and Ranganatham, Research Methodology, Pears on Education India.
3. Gopal Lal Jain, Research Methodology - Methods, Tools & Techniques, TamilNadu Book House.

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Elective Paper I (A) – INCOME TAX LAW THEORY AND PRACTICE - I

Course Code : 2 4 6 7 5 2 3 (A)		**Credits**	**5**
L:P:T:S : 6:0:0:0		**CIA Marks : 50**	
Exam Hours : 03		**ESE Marks : 50**	

Learning Objective:

1. To provide detailed understanding of various provisions of Income Tax Act.

2. To acquire knowledge on assessment procedures.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn the concepts of Residential Status and Agricultural income and its impact on income tax computation.
CO2	To get good insight of Basic elements of salary and Computation of income from salary
CO3	To acquire knowledge on Computation of Income from House Property.
CO4	To gain knowledge on Computation of profits and gains of business and profession.
CO5	To understand the concepts of Central Board of Direct Taxes [CDBT] and PAN (Permanent Account Number).

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	**PSO7**
CO1	2	2	2	2	1	1	1
CO2	1	3	2	1	2	2	-
CO3	1	3	-	2	-	2	-
CO4	3	2	2	1	1	1	2
CO5	1	3	2	1	1	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT – I** Income Tax Act 1961 – Definition – Income, Person, Assessee, Assessment Year and Previous Year - Residential Status [Sec. 6] – Incidence of Tax [Sec. 5] – Incomes exempt from Tax [Sec. 10]- Heads of income [Sec. 14]- Gross Total income [Sec.80B (5)]- Agricultural income and its impact on income tax computation.
2	**UNIT – II** Salaries- Basic elements of salary- Definition [Sec.17(1)]– Basis of charge [sec. 15]- Tax treatment of Provident Fund, Gratuity, Leave salary encashment, Commutation of pension, Allowances, Perquisites, Profit in lieu of salary Sec.17(3) – Deduction under Sec.16 - Computation of income from salary
3	**UNIT – III** House property- Chargeability [Sec.22]- Computation of Income from House Property – Let-out property [Sec. 23(1)] – Self occupied property [Sec23(2)(a)] - Unoccupied property [Sec23(2)(b)]- Deductions from house property [Sec. 24] – Recovery of unrealized rent and arrears rent [Sec. 25 A]– Treatment of Loss from house property under various circumstances.
4	**UNIT – IV** Meaning of business and Profession- Chargeability [Sec.28]- Computation of profits and gains of business and profession – Admissible deductions [Sec. 30, 31] – Specific Disallowances – Depreciation [Sec.32] – Treatment of Loss under business and profession.
5	**UNIT – V** Central Board of Direct Taxes [CDBT] – Powers of Board, Income tax authorities – Role and Powers – Types of Assessment [Self-Assessment, Best Judgement Assessment, Scrutiny and Re-assessment] - Procedure for assessment – PAN (Permanent Account Number).

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhania, Vinod K., & Singhania, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493- 975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.

REFERENCE BOOKS:

1. Singhania, Vinod K., & Singhania, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)

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2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With Tax Planning. Bharat Law House Publications, India.

3. Ahuja, Girish., & Gupta, Ravi. (2021) Practical Approach to Direct & Indirect Taxes. Commercial Law Publishers, India. (ISBN: 978-93-9030-368-7)

Note: Latest edition of the books to be referred

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Elective Paper I (B) – E-COMMERCE

Course Code : 2 4 6 7 5 2 3 (B)	**Credits**	**5**
L:P:T:S : 6:0:0:0	**CIA Marks**	**: 50**
Exam Hours : 03	**ESE Marks**	**: 50**

Learning Objective:
1. To understand the basics of E- Commerce.
2. To gain practical orientation to E-Commerce and E- business management.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To analyse the impact of e-commerce on business models and strategy.
CO2	To understand the major types of e-commerce.
CO3	To gain knowledge on process in building an e-commerce
CO4	To identify the key security threats in e-commerce environment.
CO5	To understand the procurements and supply chain management related to B2B e-commerce.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	**PSO7**
CO1	3	3	2	1	3	2	2
CO2	1	2	2	-	2	2	-
CO3	2	3	2	2	-	2	-
CO4	1	2	1	1	2	2	1
CO5	2	3	2	1	1	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT I – Introduction to E- commerce:** Meaning and concept – E- commerce v/s Traditional Commerce- E- Business & E-Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – Supply chain management & E – Commerce
2	**UNIT II – Business models of E – Commerce:** Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce – E- Business Infrastructure – The internet – Intranets and Extranets – World Wide Web – Voice over IP (VoIP) – The Internet Standards – The HTTP Protocol – Audio and Video Standards –Managing E-Business Infrastructure – Web services and Service- oriented architecture – (SOA) – New access devices – future of the internet infrastructure.
3	**UNIT III – Marketing strategies & E – Commerce:** Website – components of website – Concept & Designing website for E-Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising –Mobile Commerce.
4	**UNIT IV – Electronic Payment system:** Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e - cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics- EDP and business plan
5	**UNIT V – Legal and ethical issues in E- Commerce:** Security issues in E- Commerce- Regulatory frame work of E- commerce.

TEXT BOOKS:
1.   Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2.   Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
3.   Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.

REFERENCE BOOKS:
1.   Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
2.   Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
3.   Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
4.   Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
5.   Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.

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SEMESTER VI
Core Paper XVII - COST ACCOUNTING

Course Code : 2467624	Credits	4
L:P:T:S : 5:0:0:0	CIA Marks : 25	
Exam Hours : 03	ESE Marks : 75	

Learning Objective:
1. To gain knowledge on cost elements in cost accounting.
2. To explicit the cost accounting concepts and its implications.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn the Relationship between Financial, Cost, Management Accounting and Prepare Cost Sheets.
CO2	To gain knowledge on Material control system and Techniques of Material Control.
CO3	To acquire knowledge on labour costs, overtime computations.
CO4	To understand and learn the Computation of overhead.
CO5	To explore the methods of costing.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	1	-	2	-
CO2	1	3	2	1	2	2	1
CO3	1	2	2	-	1	1	-
CO4	1	2	2	1	1	1	2
CO5	1	3	2	-	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low

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S. No	CONTENTS OF MODULE
1	**UNIT – I COST ACCOUNTING** Definition, meaning, scope, objectives, Significance- Relationship between Financial, Cost, Management Accounting – Terminology- Cost unit, Cost centre, Cost object, Cost driver. Classification of cost [CAS-1] - Elements of Cost and Preparation of Cost Sheets, responding to Cost sheet and Tenders [Financial bid] Overview of integrated and non-integrated accounts - Reconciliation between Cost accounting records with financial books.
2	**UNIT – II MATERIAL COST [Introduction to CAS 6]** Material control system- Objectives & requisites, elements of material control- Terminology- Bill of material, Purchase requisition, Material requisition note, Stores record & Ledger- Purchase order- Goods received note- Bin card. Techniques of Material Control – Perpetual inventory system, ABC Analysis, JIT Computation of Economic Ordering Quantity, Estimation of Maximum, Minimum and Reordering levels – Methods of Pricing Issues (FIFO, Weighted average methods only).
3	**UNIT – III EMPLOYEE/ LABOUR COST [Introduction to CAS 7]** Classification of labour costs, Time Keeping – Time booking – Methods of Remuneration – Time Rate System – Piece rate system - Incentive schemes – Differential piece rate (Taylor's, Merrick's,) Premium Bonus plans (Halsey, Halsey Weir, Rowan Plans only) Labour turnover – Meaning, causes, Measurement of labour turnover (Addition, Separation, Replacement, Flux)- Treatment of specific items of employee cost (Supervisors salary/ Foreman's salary, Statutory Bonus, Leave travel assistance, Night shift allowance, Fringe benefits, Holiday wages & Attendance bonus, Employer's contribution towards retirement) Computation of employee cost, Cash required for payment of wages- Treatment of idle time and over time.
4	**UNIT – IV OVERHEADS [Introduction to CAS 3]** Definition of Overhead, Meaning, Classification, Overhead Accounting – Allocation, Apportionment & Reapportionment and its methods Absorption of Overheads – Computation of overhead recovery rates Direct Material cost, Direct wages, Prime cost, Direct Labour Hour, Machine Hour) Machine Hour Rate- Simple and Comprehensive Machine Hour Rate.
5	**UNIT – V METHODS OF COSTING** Job Costing- Preparation of Job cost sheet and Job cost ledger Batch Costing- Computation of Economic Batch Quantity only Contract Costing – Preparation of Contract ledger, Contractee's account only Process Costing – Normal loss and abnormal loss (Excluding Inter process profit and Equivalent production) Service Costing- Transport and Cinema theatre only.

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TEXT BOOKS:

1. Shukla, M. C., Gupta, M. P., & Grewal, T. S. (2019) Cost Accounting. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-635-2)
2. Tulsian, P. C., & Tulsian, Bharat. (2017) Cost Accounting for CA-IPC (Group-I). S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-336-7)
3. Jain, S. P., Narang, K. L., Agrawal, Simmi., & Sehgal, Monika. (2019) Cost Accounting: Principles and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-8947-786-3)
4. Thothadri, S., Nafeesa, S., & Jalalutheen, R. B. S. A. (2019) Cost Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-692-2)
5. Hanif, M. (2017) Modern Cost and Management Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-00-7014-493-4)
6. Cost Accounting (Paper-8), The Institute of Cost Accountants of India.
7. Cost & Management accounting (Paper-3 Intermediate), The Institute of Chartered Accountants of India.

REFERENCE BOOKS:

1. Bhalla, Kapileshwar., & Sharma, Parveen. (2020) Problems and Solutions in Cost and Management Accounting for CA Intermediate. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-9018-539-9)
2. Reddy, T. S., & Reddy, Hari Prasad Y. (2020) Cost Accounting. Margham Publications, Chennai, Tamil Nadu, India.
3. Arora, M. N. (2021) Cost Accounting: Principles and Practice. 13th Ed. Vikas Publishing, Chennai, Tamil Nadu, India. (ISBN: 978-93-5453-026-5)
   Note: Latest edition of the books to be referred

e-resources

https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf
https://icmai.in/CASB/casb-resources.php
https://www.icai.org/post.html?post_id=17759

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Core Paper XVIII – COMPANY LAW

Course Code : 2 4 6 7 6 2 5		**Credits**	**4**
L:P:T:S : 6:0:0:0		**CIA Marks : 50**	
Exam Hours : 03		**ESE Marks : 50**	

Learning Objective:

1. To highlight the Provisions of company law.

2. To acquire knowledge on legal formalities and remedies available in the law to business people.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To acquire knowledge on basic concepts of company and its Formation .
CO2	To understand issue of securities
CO3	To get the insight of classification of share capital and to learn the Difference between Debentures and Shares.
CO4	To gain knowledge on Company management, dividend and books of accounts.
CO5	To acquire knowledge on Meetings, Annual General Meetings, Member of a company and winding up of a company.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	2	1	1	1	2
CO2	1	3	2	-	2	2	-
CO3	2	2	2	1	1	1	1
CO4	1	3	1	1	1	2	-
CO5	1	3	2	1	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENT OF MODULE
1	**UNIT – I** Introduction- The Companies Act 2013 – Applicability Definition of Company – Characteristics – Kinds of Companies [including key amendments such as One person company, Small company, Dormant company, Associate company, Producer company], Introduction to Limited Liability Partnership – Distinction between LLP and Company. Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – promotion and commencement Memorandum of Association [MoA] & Articles of Association [AoA] - Doctrine of Constructive Notice- MoA Clauses - Alteration - Doctrine of Ultra Vires AoA – Contents –Alterations – Doctrine of Indoor Management – Distinction between MoA & AoA.
2	**UNIT – II** Prospectus –contents – Shelf Prospectus - Red herring prospectus – Abridged Prospectus- Golden rule of Legacy- Mis-statement in prospectus and their consequences Issue of securities- Public offer and private placement- Dematerialization & Dematerialization of securities- Allotment of Securities- Legal provisions governing allotment- Effect of irregular allotment- Share certificate and importance – Overview of Listing of securities and Listing , Obligatory and Disclosure Requirements [LODR]
3	**UNIT – III** Share Capital – Classification – Kinds of shares – Issue of shares at a premium, Prohibition of issue of shares at discount – Issue of sweat equity shares- Buy Back - Transfer and Transmission of shares- Procedure for transfer- Grounds for transmission- Distinction between transfer and transmission. Borrowing- Power of Company to borrow – Types of borrowing – *Ultra Vires* Borrowing – Debenture – Definition – Types – Difference between Debentures and Shares.
4	**UNIT – IV** Company management – Appointment of Key managerial personnel- Directors – Independent Directors – Women directors – DIN (Director Identification Number) – Disqualification –Maximum no. of directorship- duties – vacation – Resignation – Removal – Annual KYC of Directors [DIR-3 KYC] Dividend – Definition – Interest & Dividend- Types of Dividend-Provisions relating to declaration of dividend. Books of accounts – Legal Provisions- Financial year- Financial Statements – Annual Return –Statutory books – Auditor – Qualification & Disqualification – Appointment – Powers and duties – Rights- Audit as per Companies Act – Statutory, Cost audit, Internal audit – Overview of National Financial Reporting Authority [NFRA].
5	**UNIT – V**

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	Meeting- Annual General Meetings - Extra Ordinary General Meeting – Board meeting –Virtual meetings- Notice – Quorum- Chairman of the meeting - Proxy - Voting and Poll -Resolution types – Minutes
	Member of a company –Modes of acquiring membership – Cessation of membership- Rights and liabilities of members.
	Winding up – Modes of winding up – Voluntary Liquidation process.

TEXT BOOKS:
1. Kapoor, N. D. (2020) Company Law and Secretarial Practice. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-167-7)
2. Shukla, S. M., & Jain, K. (2021) Company Law and Secretarial Practice. Sahitya Bhawan Publications, India. (ISBN: 978-81-9523-155-3)
3. Gogna, P. P. S. (2016) A Textbook of Company Law. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-120-2)
4. ICSI (2020). Company law Study Material for Executive Programme. Institute of Company Secretaries of India, New Delhi, India.
5. ICSI (2020). Company law Study Material for Professional Programme. Institute of Company Secretaries of India, New Delhi, India.

REFERENCE BOOKS:
1. Taxmann (2021) Companies Act 2013 – As Amended by the Companies (Amendment) Act 2020. Taxmann's Publications, New Delhi, India. (ISBN: 978-93-9058-594-6)
2. Gaffoor, P. M. S., & Thothadri, S. (2014) Company Law & Secretarial Practice II. Vijay Nicole Imprints Publication, Chennai, Tamil Nadu, India. (ISBN: 978-81-8209-368-3)

Note: Latest edition of the books to be referred

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Core Paper XXI – WEB TECHNOLOGY

Course Code : 2 4 6 7 6 2 6	Credits	5
L:P:T:S : 0:6:0:0	CIA Marks : 50	
Exam Hours : 03	ESE Marks : 50	

Learning Objective:

1. To impart knowledge of creating static and dynamic web pages.

2. To implement the acquire knowledge on real time business requirements.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To gain knowledge on HTML.
CO2	To acquire knowledge on Java script
CO3	To learn JavaScript document object model
CO4	To get an insight of ASP.NET
CO5	To explore on Security: Authentication, IP Address, Secure by SSL & Client Certificates.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	2	2	1	1	1	1
CO2	1	3	2	2	2	2	-
CO3	2	2	-	1	-	2	1
CO4	1	3	1	2	1	2	2
CO5	2	3	2	1	1	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT – I** Internet Basic – Introduction to HTML – List – Creating Table – linking document – frames – graphics to HTML Doc- Creating simple static pages..
2	**UNIT – II** Introduction to JavaScript – Advantage of Java script – java script syntax – Data type – variable – array – operator and expression – looping constructor – function – Dialog box
3	**UNIT – III** JavaScript document object model – introduction – object in HTML – event handling – window object – browser object – form object – navigator object – build in object – cookies.
4	**UNIT – IV** ASP.NET : Language Structure – page structure – page event, properties - compiler directives. HTML server controls – Anchor, Tables, Forms - Basic Web server controls – label, textbox, button, image, links, check & radio button, hyperlink
5	**UNIT – V** Request and Response objects - Working with data – OLEDB connection class, Command class Transaction class, data adaptor class, data set class. Security: Authentication, IP Address, Secure by SSL & Client Certificates.

BOOKS FOR STUDY AND REFERENCE:
1. I. Bayross, Web Enable Commercial Application Development Using HTML, DHTML, javascript, Perl CGL. BPB Publications, 2000.
2. G. Buczek, ASP.NET Developers Guide, TMH, 2002
3. A.Russell Jones, Mastering Active Server Pages 3, BPB Publications.

HTML, JAVA SCRIPT and ASP.NET EXERCISES

1. Creation of a personal web page (with links)
2. Preparation of a bio data
3. Prepare a train time table using row/column span
4. Create an array of 10 elements and display it.
5. Write a program outputs the squares, roots and cubes of integers between 1 and 100
6. Read a string and looks it character by character.
7. Design a Simple calculator.
8. Create a web form for a library application with necessary controls

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Elective Paper II – INCOME TAX LAW AND PRACTICE - II

Course Code : 2 4 6 7 2 7 (A)	**Credits**	**5**
L:P:T:S : 6:0:0:0	**CIA Marks : 50**	
Exam Hours : 03	**ESE Marks : 50**	

Learning Objective:

1. To understand the relevance and significance of different heads of tax.

2. To acquire knowledge on provisions of Income Tax Act.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn the provisions and computation of capital incomes.
CO2	To acquire knowledge on computation of Income from Other Sources.
CO3	To gain knowledge on deductions in respect of certain payments.
CO4	To get an insight of Set-off & carry forward and Set-off of Losses.
CO5	To explore on Self- assessment tax and Income Tax Portal.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	1	-	2	1
CO2	2	3	2	1	2	2	-
CO3	1	3	-	2	-	2	-
CO4	2	3	1	1	1	2	1
CO5	1	3	2	2	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT – I** Capital Assets – Basis of charge – Definition [Sec.2(14)]- Types of Capital asset-Transfer [Sec.47]- Computation of Capital Gains [Sec.48] – Cost of Acquisition – Exemption of Capital Gains [Sec.54, 54B, 54D, 54EC, 54EE, 54F]– Treatment of Loss under Capital Gains.
2	**UNIT – II** Income from Other Sources – Chargeability [Sec.145]- Casual Income [Sec.56(2)(ib)]- Gift [Sec. 56(2)(x)]- Dividend [Sec.2(22)] – Interest on Securities [Sec. 56(2)(id)]- Family pension – Deduction from Income from Other Sources – Treatment of Loss under Other Sources.
3	**UNIT – III** Provisions relating to income of other persons to be clubbed in the Total Income of Assessee– Provisions relating to Set-off & carry forward and Set-off of Losses.
4	**UNIT – IV** Deductions in respect of certain income and payments [Chapter VIA] – 80C, 80CCC, 80CCD (1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80U– Simple problems pertaining to computation of tax payable [Individuals only] Computation of Tax payable under old regime and New Regime [Sec.115BAC]
5	**UNIT – V** Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I] Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS e-filing of income tax returns- ITR 1,2,3,4 - e-verification of returns- Methods and modes- Procedure for e-assessment- meaning and process

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhania, Vinod K., & Singhania, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.

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REFERENCE BOOKS:
1. Singhania, Vinod K., & Singhania, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With Tax Planning. Bharat Law House Publications, India.

Note: Latest edition of the books to be referred.

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Elective Paper II – ENTREPRENEURIAL DEVELOPMENT

Course Code : 2 46 7 6 2 7 (B)		Credits	5
L:P:T:S : 6:0:0:0		CIA Marks : 50	
Exam Hours : 03		ESE Marks : 50	

Learning Objective:

1. To develop Corporate Correspondence skills

2. To acquire knowledge on drafting reports, business letters.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To understand the concepts of Entrepreneurship, Women Entrepreneur and Start-ups.
CO2	To learn the Identification of Business Opportunities.
CO3	To understand the Entrepreneurial Development Agencies available.
CO4	To know about the Incentives & Schemes available.
CO5	To explore on fund raising for business.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	-	1	2	2	1
CO2	1	3	2	2	2	2	-
CO3	3	3	-	1	-	1	2
CO4	1	2	1	2	1	2	-
CO5	2	3	2	1	1	3	1

Criteria for mapping
3-Strong 2-Medium 1-Low

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S.No.	CONTENTS OF MODULE
1	**UNIT I** Entrepreneurship –Meaning – Origin, Overview of theories of Entrepreneurship, Entrepreneurial traits- Factors influencing Entrepreneurship – Contemporary entrepreneurship – Intrapreneur, Social entrepreneur, Multidisciplinary entrepreneur, International entrepreneurship, Cross border entrepreneurship. Women Entrepreneur- Role and way forward- Practical scenario. Start-ups- Difference between start up and Small business- Perfect time for start-up.
2	**UNIT II** Identification of Business Opportunities- Business Idea Generation- Business plan- Formulation, Components of ideal business plan & Evaluation– Setting up of management team Incubation centers – Meaning, Role & Importance. Project formulation stages- Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report- Tools of Appraisal.
3	**UNIT III** Entrepreneurial Development Agencies – Ministry of skill development and entrepreneurship [MSDE]- National Council for Vocational Education & Training [NCVET], National Skill Development Corporation [NSDC], District Industries Centre [DIC] – Entrepreneurial Development Institute [EDI], National Institute of Entrepreneurship & Small Business Development [NIESBUD] Indian Institute of Entrepreneurship [IIE], Sector Skills Council [SSC], Overview of other Central and State agencies. Micro, Small and Medium Enterprises – Definition - Policy framework and support measures – Institutional Support [MUDRA Schemes – Shishu, Kishore, Tarun, Small equity bank, Industrial Associations]
4	**UNIT IV** Incentives & Schemes **Short Term Training Schemes/Initiatives**- Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Pradhan Mantri Kaushal Kendras (PMKK), Jan Shikshan Sansthan (JSS), Capacity Building Scheme- Udaan - School Initiatives and Higher Education India- International Skill Centres (IISCs), Pre-Departure Orientation Training (PDOT), **Long Term Training Schemes/Initiatives-** Craftsmen Training Scheme (CTS), Crafts Instructor Training Scheme (CITS), Advanced Vocational training scheme [AVTS], Vocational training scheme for Women, STRIVE, SANKALP, Skill Loan Scheme, National Entrepreneurship Awards [NEA]
5	**UNIT V** Fund raising- Types of Investors- Angel, Seed, Crowd, Venture capital, Private equity funds- Identification of ideal funding method- Case study.

TEXT BOOKS:
1. Khanka, S. S., (2015) Entrepreneurial Development. S. Chand & Co Publisher, New Delhi, India.

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2. Suresh, Jayshree. (2017) Entrepreneurial Development. Margham Publication, Chennai. Tamil Nadu. India. (ISBN: 978-93-8143-011-8)
3. Bhatia, R. C. (2020) Entrepreneurship: Business and Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-172-1)
4. Gupta, C. B., & Khanka, S. S. (2017) Entrepreneurship & Small Business Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-094-6)
5. Sharma, Sangeeta. (2018) Entrepreneurship Development. PHI Learning, New Delhi, India. (ISBN: 978-81-2035-270-4)
6. Gupta, C. B., & Srinivasan, N. P. (2020) Entrepreneurial Development. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-132-5)

REFERENCE BOOKS:
1. Gupta, C. B. (2017) Entrepreneurship – Text and Cases. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-110-3)
2. Murthy, C. S. V. (2017) Small Scale Industries and entrepreneurial Development. Himalaya Publishing House, India. (ISBN: 978-93-5273-056-8)
3. Desai, Vasant. (2019) The Dynamics Of Entrepreneurial Development And Management. Himalaya Publishing House, India. (ISBN: 978-93-5097-028-7)

Note: Latest edition of the books to be referred

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PROJECT REPORT AND VIVA-VOCE

Course Code : 2367628		**Credits**	**: 5**
L:P:T:S : 0:6:0:0		**CIA Marks**	**: 50**
Exam Hour : 03		**ESE Marks**	**: 50**

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Identify, gather, organize, analyze and interpret the data relating to a particular concept
CO2	Demonstrate the conceptual understanding of the topic chosen for presentation
CO3	Develop presentation and leadership skills
CO4	Demonstrate the skills required for effective presentations
CO5	Justify the methodology of presenting the topic chosen and Apply the creative approaches in designing and delivering the content of presentation

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	2	2	3	2	2
CO2	3	2	2	3	2	3	2
CO3	3	2	3	2	2	2	3
CO4	3	2	2	2	3	2	2
CO5	2	1	3	3	2	2	2

Criteria for mapping
3-Strong 2-Medium 1-Low

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Project Report Evaluation Guidelines:

- A panel consisting of One External Examiner and one internal guide will evaluate the project report and conduct viva voce examination.
- The External examiner in the panel will value the Project report and viva voce for a maximum of 50 marks.
- Internal guide will also value the project report for 50 marks.

CIA & ESE Components:

1. The marks given by guide will be considered as CIA component.

2. The marks given by Panel will be considered as ESE component.

Criteria for allotting marks:

Sl.NO	Criteria	Marks
1.	Introduction, Scope and Significance	10
2	Contents and adequacy of coverage	5
3	Communication skills and level of confidence	5
4	Topic Knowledge	10
5	Recent trends and creativity	10
6.	Time Management & viva voce	10
TOTAL		**50**

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A PROJECT REPORT ON

_____

Submitted in partial fulfillment of
the requirements for award of the
Degree of
B. Com (Computer Applications)

By

Name of the student
Roll No………..
Register Number: …..…..

Department of Commerce with Computer Applications

Dwaraka Doss Goverdhan Doss Vaishnav College

Chennai-600 106.

April – 20XX

PROJECT REPORT

DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE
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REGISTER No. _____

ROLL No. _____

This is a bonafide record of the work done by _____ during the year 20XX-
20XX.

Signature of the Student   Signature of the Head of Dept.

Submitted for VIVA VOCE Examinations held on _____

Internal Examiner   External Examiner

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DECLARATION

I, student name, hereby declare that the project report entitled "Title of the project" with reference to "(Organization with place)" prepared by me under the guidance of (Guide Name), faculty of the Department of B.Com (Computer Applications).

I also declare that this project report is submitted in partial fulfillment of the university regulations for the award of the Degree of B.Com. (Computer Applications) by the University of Madras.

I further declare that this report is based on the original study undertaken by me.

Signature of Student

Place:

Date

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ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

Bloom's Category	CIA-1	CIA-2	GENERIC SKILLS	ATTENDANCE
Marks (out of 50)	**15**	**15**	**15**	**5**
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

ESE – END SEMESTER EXAM (50 Marks)

Remember	Understand	Apply	Analyze	Evaluate	Create
10	10	15	5	5	5