

# **CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)**

**NAAC Accreditation III Cycle: A Grade (CGPA 3.41  
out of 4)**

**ISO 9001: 2015 Certified by IRCLASS & Accredited by  
NABCA**

## **PG & RESEARCH DEPARTMENT OF COMMERCE**



**2019 – 2022**

**B.Com. CA**

**Syllabus**



**CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18**  
**DEPARTMENT OF COMMERCE**

**B.Com. Computer Applications – PROGRAMME STRUCTURE**  
**(For the candidates admitted from the academic year 2019 – 2020 onwards)**

**I Semester**

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
I	I	Language Course - I (LC)	Ikkala Elakkiyam	19ULT1	6	3	3	25	75	100
			Communication in French – I	19ULF1						
			History of Popular Tales Literature and Sanskrit Story	19ULS1						
			Story, Novel, Hindi Literature – I & Grammar – I	19ULH1						
	II	English Language Course – I(ELC)	Functional Grammar for Effective Communication – I	19UE1	6	3	3	25	75	100
	III	Core Course – I (CC)	Principles of Accountancy	19UCC1CC1	6	5	3	25	75	100
		Core Course – II (CC)	Modern Management Concepts	19UCC1CC2	6	5	3	25	75	100
		Allied Course – I (AC)	Fundamentals of Computer & Internet (Theory - 60 Marks Practicals - 40 Marks)	19UCC1AC1 19UCC1ACP	4	3	3	25	75	100
	IV		Value Education	19UGVE	2	2	3	25	75	100
		<b>Total</b>			<b>30</b>	<b>21</b>				<b>600</b>



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(For the candidates admitted from the academic year 2019 – 2020 onwards)

**II Semester**

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
II	I	Language Course - II (LC)	Idaikkala Elakkiyamum Pudhinamum	19ULT2	6	3	3	25	75	100
			Communication in French - II	19ULF2						
			Poetry Textual Grammar and Alakara	19ULS2						
			Prose, Drama, Hindi Literature - 2 & Grammar - II	19ULH2						
	II	English Language Course- II (ELC)	Functional Grammar For Effective Communication - II	19UE2	6	3	3	25	75	100
	III	Core Course - III (CC)	Modern Marketing	19UCC2CC3	6	5	3	25	75	100
		Core Course - IV (CC)	Web Designing	19UCC2CC4	6	5	3	25	75	100
		Allied Practical - I (AP)	HTML - Practicals	19UCC2AC1P	4	3	3	40	60	100
	IV		Environmental Studies	19UGES	2	2	3	25	75	100
		<b>Total</b>			<b>30</b>	<b>21</b>				<b>600</b>



**CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 1**  
**DEPARTMENT OF COMMERCE**

**B.Com. Computer Applications – PROGRAMME STRUCTURE**  
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**III Semester**

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
III	I	Language Course - III (LC)	Kappiyamum Nadagamum	19ULT3	6	3	3	25	75	100
			Communication in French - III	19ULF3						
			Prose, Textual Grammar and Vakyarachana	19ULS3						
			Medieval, Modern Poetry & Histroy of Hindi Literature - 3	19ULH3						
	II	English Language Course III (ELC)	Reading and Writing for Effective Communication - I	19UE3	6	3	3	25	75	100
	III	Core Course - V (CC)	Business Accounting	19UCC3CC5	6	5	3	25	75	100
		Core Course - VI (CC)	Database Management Systems	19UCC3CC6	5	5	3	25	75	100
		Allied Course - II (AC)	Business Tools for Decision Making	19UCC3AC2	5	3	3	25	75	100
	IV	Non Major Elective - I	Elements of Insurance	19UCC3NME1	2	2	3	25	75	100
			Basic Tamil	19ULC3BT1						
			Special Tamil	19ULC3ST1						
	V	Extra Credit Course	Swayam Online Course		As per UGC norms					
		Total			30	21				600



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**IV Semester**

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
IV	I	Language Course - IV (LC)	Pandaiya Elakkiyam	19ULT4	6	3	3	25	75	100
			Communication in French - IV	19ULF4						
			Drama, History of Drama Literature	19ULS4						
			Letter Writing, General Essays, Technical Terms, Proverbs, Idioms & Phrases, Hindi Literature - 4	19ULH4						
	II	English Language Course IV (ELC)	Reading and Writing for Effective Communication - II	19UE4	6	3	3	25	75	100
	III	Core Course - VII (CC)	Cost Accounting	19UCC4CC7	6	6	3	25	75	100
		Core Practical - I (CP)	Database Management Systems - Practicals	19UCC4CC1P	4	4	3	40	60	100
		Allied Course - III (AC)	Business Law	19UCC4AC3	4	3	3	25	75	100
	IV	Non Major Elective - II	Advertisement Management	19UCC4NME2	2	2	3	25	75	100
			Basic Tamil	19ULC4BT2						
			Special Tamil	19ULC4ST2						
	V	Skill Based Elective - I	A. Communication Skills	19UCC4SBE1A	2	2	3	25	75	100
			B. Green Marketing	19UCC4SBE1B						
	VI	Extra Credit Course	Swayam Online Course		As per UGC norms					
			Total			30	23			



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**V Semester**

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
V	III	Core Course - VIII (CC)	Accounting for Managerial Decisions	19UCC5CC8	5	5	3	25	75	100
		Core Course - IX (CC)	R for Data Analysis	19UCC5CC9	5	5	3	25	75	100
		Core Course - X (CC)	Entrepreneurial Development	19UCC5CC10	5	5	3	25	75	100
		Core Practical - II (CP)	R Programming - Practicals	19UCC5CC2P	5	5	3	40	60	100
		Major Based Elective - I	A. Business Correspondence & Reporting	19UCC5MBE1A	4	3	3	25	75	100
			B. E-Retailing	19UCC5MBE1B						
	IV	Skill Based Elective - II	A. SPSS - Practicals	19UCC5SBE2AP	2	2	3	25	75	100
			B. Advertising & Sales Promotion	19UCC5SBE2B						
		Skill Based Elective - III	A. Personality Development	19UCC5SBE3A	2	2	3	25	75	100
			B. Skills for Competitive Examination	19UCC5SBE3B				-	100	
		UGC Jeevan Kaushal Life Skills	Professional Skills	19UGPS	2	2	3	25	75	100
	V	Extra Credit Course	Swayam Online Course		As per UGC norms					
		<b>Total</b>			<b>30</b>	<b>29</b>				<b>800</b>



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**B.Com. Computer Applications – PROGRAMME STRUCTURE**  
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**VI Semester**

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
VI	III	Core Course - XI (CC)	Corporate Accounting	19UCC6CC11	6	5	3	25	75	100
		Core Course - XII (CC)	Income Tax Theory Law & Practice	19UCC6CC12	6	5	3	25	75	100
		Core Practical - III (CP)	Computerized Accounting - Practicals	19UCC6CC3P	6	5	3	40	60	100
		Major Based Elective - II	A. Human Resource Management	19UCC6MBE2A	5	4	3	25	75	100
			B. Modern Banking	19UCC6MBE2B						
		Major Based Elective - III	A. Auditing	19UCC6MBE3A	6	4	3	25	75	100
			B. Management Information System	19UCC6MBE3B						
	V		Extension Activities	19UGEA	-	1	-			
			Gender Studies	19UGGS	1	1	3	25	75	100
		<b>Total</b>			<b>30</b>	<b>25</b>				<b>600</b>
		<b>Grand Total</b>			<b>180</b>	<b>140</b>				<b>3900</b>

**CORE COURSE – I**  
**PRINCIPLES OF ACCOUNTANCY**  
**2019 – 2020 Onwards**

<b>Semester – I</b>	<b>Principles of Accountancy</b>	<b>Hours/Week – 6</b>	
<b>Core Course – I</b>		<b>Credits –5</b>	
<b>Course Code – 19UCC1CC1</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To equip the students with fundamental knowledge and acquire analytical skills on the accounting concepts.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Define the Accounting Concepts and Conventions.	K1
CO2	Explain the objective and causes of Depreciation and to determine the annual Depreciation.	K2
CO3	Develop the skills in preparation of final accounts of Non-profit organization and to find out Profit under Single Entry System.	K3
CO4	Summarize the consignment transaction in the books of Consignor and Consignee and ascertain the profits of Joint Venture under different sets of accounts.	K4

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	M
<b>CO2</b>	S	M	M	M	M
<b>CO3</b>	S	M	M	M	M
<b>CO4</b>	S	M	M	M	M

S – Strong; M – Medium; L – Low

**Syllabus**

**Unit – I Introduction to Book Keeping (18 Hours)**

Book Keeping- Accounting Concepts and Conventions - Accounting Standards – Double Entry System – Journal, Ledger and Trial Balance – Subsidiary Books – Bank Reconciliation Statement.

**Unit – II Final Accounts (18 Hours)**

Final Accounts of sole traders with adjustment entries – Rectification of Errors.

**(18 Hours)**

## Unit – IV      Consignment & Joint Venture

**(18 Hours)**

## Unit – V      Accounting for Incomplete Records & Depreciation

**(18 Hours)**

**Distribution of Marks: Theory 20% & Problem 80**

S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S. Reddy and A. Murthy	Financial Accounting	Margham Publication	2011
2.	S.P. Jain and K.L. Narang	Advanced Accounting	Kalyani Publishers	2014
3.	DalstonL. Cecil &Jenitra L. Merwin	Principles of Accountancy	Learn Tech Publishers	2010

S.No.	Authors	Title	Publishers	Year of Publication
1.	N. Vinayagam & B. Charumaki	Financial Accounting	Sultan Chand &Co	2008
2.	P.C. Tulsian	Financial Accounting	Tata MC Grew Hill Ltd.	2003

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Ms. D. Ramya – Assistant Professor, Department of Commerce.

**CORE COURSE – II**  
**MODERN MANAGEMENT CONCEPTS**  
**2019 – 2020 Onwards**

<b>Semester – I</b>	<b>Modern Management Concepts</b>	<b>Hours/Week – 6</b>	
<b>Core Course – II</b>		<b>Credits –5</b>	
<b>Course Code – 19UCC1CC2</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- The course facilitates the students to understand about the functional areas of Management.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Define and identify the concepts of Modern Management	K1, K2
CO2	Understanding the Planning and Decision Making	K2
CO3	Build the co-ordination and control among the organization	K3
CO4	Examine the recent era in Modern Management	K4

**Mapping with Programme Outcomes**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	S	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	M	M	S	S	S
<b>CO4</b>	M	M	S	S	S

S – Strong; M – Medium; L – Low

**Syllabus**

**Unit – I                      Introduction to Management                      (18 Hours)**

Management – Definition – Meaning – Nature and Scope –Functions, Skills of a Manager, Process of Management, Pioneer thoughts of Management; Contribution of Henry Fayol and F.W. Taylor – George Elton Mayo – Douglas McGregor – RenisisLikert – Mary Parker Follett – Chester I Barnard - Chris Argyris – Herbert A Simon - Peter F. Drucker.

**Unit – II                      Planning and Decision making                      (18 Hours)**

Planning – Nature – Process, Types, Importance; Decision Making: Types of Decision, Process of Decision Making, Models & Issues.

**Unit – III Organizing****(18 Hours)**

Organization – Structure and Types – Departmentation, Decentralization, Delegation, Span of Management – Line & Staff Organization – Matrix Organization.

**Unit – IV Co-ordinating and Controlling****(18 Hours)**

Co-ordination and Controlling – Principle – Process, Control – Tools and Techniques – MBO (Management by Objectives) – MBE (Management by Exception) – MBP (Management by Participation) – MBS (Management by Systems)

**Unit – V Recent Trends in Management****(18 Hours)**

Contemporary Issues – Role of Managers in changing Environment – Contemporary Organizational Structure, Trends in Management – Challenges in today's Global Environment and Competitiveness.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	C.B. Gupta	Business Management	S. Chand & Sons	2012
2.	Ricky W Griffin	Management	Western College Publication	2006

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Koontz, O'Donnel & Weihrich	Essentials of Management	Tata McGraw-Hill	2012
2.	Robbins & Coulter	Management	Pearson	2019
3.	Stoner & Freeman	Principles of Management	Chandra Bose (PHI)	1991
4.	Gareth Jones & Jennifer George	Contemporary Management	McGraw-Hill/Irwin	2016

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Activity & Group Discussions.

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**Course Designer**

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Ms. B. Lavanya – Assistant Professor, Department of Commerce.

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## 2019 – 2020 Onwards

## Course Objective

- ### Course Outcome

CO No.	CO Statement	Knowledge Level
CO1	Define the fundamental concepts of Computer and Parts	K1
CO2	Describe the concepts of Operating System and Memory Management	K2
CO3	Apply the real time usage of Internet	K3

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S

# Syllabus

**Unit – I      Basic of Computer      (14 Hours)**

Introduction – Digital and Analog Computers – Characteristics of Computer – History of Computer – Generation of Computer – Classification of Computer – The Computer System – Application of Computers. Computer Memory: Introduction – Memory Representation – Memory Hierarchy – CPU Registers – Cache Memory – Primary Memory – Secondary Memory – Access Types of Storage Devices – Magnetic Tape – Magnetic Disk – Optical Disk.

**Unit – II      Input, Output Devices & OS Management      (13 Hours)**

Introduction – Input – Output Unit – Input devices – Human Data Entry Devices – Source Data Entry Devices – Output devices – Operating System(OS): Introduction – Objectives of OS – Type of OS – Function of OS – Process Management – Memory Management – File Management – Device Management.

**Unit – III      Computer Networks****(12 Hours)**

Data Communication and Computer Network: Computer Networks – Wireless Networking. The Internet and Internet Services: Introduction – History of Internet – Internetworking Protocol – The Internet Architecture – Managing the Internet – Connecting to Internet – Internet Address – Internet Services – Uses of Internet.

**Unit – IV      Basics of Internet****(12 Hours)**

E-mail Address – Creation – Send and Receive Mails – Chatting – Search Engines – Search and Download E-Books – Bus, Railway and Airline Reservation – Register Online Course.

**Unit – V      Applications of Internet****(9 Hours)**

Government ID card updating: Aadhaar, PAN updating – Online Purchasing and Cancellation – TNEB Online Payment.

**Distribution of Marks: Theory– 60 Marks &Practicals – 40 Marks**

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Anita Goel	Computer Fundamentals	Dorling Kindersley (India) Pvt. Ltd	2010

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Farrel	Internets and its Protocols	Elsevier	2004
2.	Dr.Shalii Jain, M.Geeta	Course on computer Concepts	BPB Publications	2016

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**Pedagogy**

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Lecturer, Power Point Presentation, Assignment, Quiz, Seminar &Group Discussion

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**Course Designer**

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Ms. V. Yasodha – Assistant Professor, Department of Computer Applications.



**Cauvery College for Women (Autonomous), Tiruchirappalli – 18**  
**Applicable to the candidates admitted from the Academic year**  
**2019 – 20 onwards**

**Part IV –Value Education**

**Hours: 2**

**Course Code: 19UGVE**

**Credit: 2**

**Instructional Hours: 30**

Semester	Course title	Category	Instructional Hours	Credits
I	Value Education	Part IV	30	2

**Course Objective**

- This course ensures the all round and well balanced personality of the students and shapes them to become morally finer, socially responsible and physically fit persons of the society.

**Course Outcomes**

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

CO1	Recognize the philosophy of life and social values	K1
CO2	Summarize Human Rights	K2
CO3	Apply the rights of consumers	K3
CO4	Demonstrate Yoga in day to day life	K3
CO5	Examine the functions of State Public Service Commission	K4

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	M	S
CO3	M	M	M	M	S
CO4	M	M	M	M	S
CO5	M	M	M	M	S

S – Strong; M – Medium; L – Low

**Syllabus**

**Unit –I                      Philosophy of Life and Social Values                      (6 Hours)**

Meaning and Philosophy of Life; Law of Life: Five duties and responsibilities of Man (a) to himself (b) to his family (c) to his environment (d) to his society, (e) to the Universe in his life.

**Unit–II                      Human Rights and Organizations                      (6 Hours)**

Definition and Nature of Human Rights; Universal Declaration of Human Rights,

**Unit– III      Consumer Protection Act, 1986      (6 Hours)**

Consumer Protection Act, 1986 – Definition, State and Central Consumer Protection Councils – Consumer Disputes Redressal Agencies

**Unit –IV      Yoga and Health      (6 Hours)**

Definition and Meaning of Yoga and Health, Scope of Yoga – Aims and objectives of Yoga – Yoga practices: Asanas, Pranayama and Meditation.

**Unit –V      Role of State Public Service Commission      (6Hours)**

TNPSC – Objectives – Role and functions of TNPSC.

**References:**

1. Chandrasekaran .K. (1999) SOUND HEALTH THROUGH YOGA -, PremKalyan Publications, Sedapatti
2. Swami Kuvalayananda and Dr.S.L.Vinekar (1963) Yogic Thearpy -, Government of India,Ministry of Health, New Delhi.
3. Right to Information Act, 2005-Website: [www.tnpsc.gov.in/RTI%20ACT%202005.pdf](http://www.tnpsc.gov.in/RTI%20ACT%202005.pdf)
4. The Consumer Protection Act, 1986 – Website:
5. [http://ncdr.nic.in/bare\\_acts/consumer%20Protection%20Act-1986.html](http://ncdr.nic.in/bare_acts/consumer%20Protection%20Act-1986.html)

**CORE COURSE – III**  
**MODERN MARKETING**  
**2019 – 2020 Onwards**

<b>Semester – II</b>	<b>Modern Marketing</b>	<b>Hours/Week – 6</b>	
<b>Core Course – III</b>		<b>Credits –5</b>	
<b>Course Code –19UCC2CC3</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To acquaint the basic knowledge of marketing and equip them to contribute the emerging challenges of marketing.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Explain the basic concepts of Marketing	K1,K2
CO2	Interpret about Market Segmentation, Marketing Mix and Buyer Behaviour	K2
CO3	Build knowledge about Product Planning and Development.	K3
CO4	Analyze recent trends in Marketing.	K4

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	S	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	M	M	S	S	S
<b>CO4</b>	M	M	S	S	S

S – Strong; M – Medium; L – Low

**Syllabus**

**Unit – I Introduction (18 Hours)**

Markets – Meaning, Evolution – Classification of Markets – Marketing – Meaning – Definition and Functions of Marketing – Marketing Orientation –Role and Importance of Marketing – Classifications of Markets – ISO Series and AGMARK – ISI.

**Unit – II Consumer Behaviour and Market Segmentation (18 Hours)**

Introduction to Consumer Behaviour – Need for study – Consumer Buying Decision Process– 7 O's Frame Work –Factors – Buying Motives – Market Segmentation – Concept – Benefits – Methods of Segmenting of Market – Criteria for successful Segmentation.

**Unit – III Product Planning, Development & Pricing****(18 Hours)**

Product – Meaning – Product Policy – New Product Planning and Development – Introduction to Product Life Cycle – Product Mix – Branding – Brand loyalty, Equity - Packaging – Price – Pricing policies – Methods of pricing.

**Unit – IV Marketing Mix****(18 Hours)**

Service Marketing – Introduction – Definition of Services – Characteristics of Services – Distinction between Goods and Services – Marketing Mix for Services – Types of Services – Strategies for Service Marketing.

**Unit – V E-Marketing****(18 Hours)**

Recent trends in Marketing –Introduction – E-Commerce – E-Marketing – E-Retailing – Relationship Marketing – Mobile Marketing – Green Marketing – Test Marketing – Social Media Marketing – Guerilla Marketing – Digital Marketing – Neuro Marketing – Plano gram Marketing.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	R.S.N.Pillai&Bagavathi	Modern Marketing	S.Chand&Co	2010
2.	N. Rajan Nair , Sanjith R Nair	Marketing	Sultan Chand&Sons	2015

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	S.A.Sherlekar, R.Krishnamoorthy	Marketing Management	Himalaya Publishing House	2010
2.	DhruvGrewal	Marketing	TataMcGrawHill India	2018
3.	Kotler Philip	Marketing Management	Sultan Chand&Sons	2015

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Ms. D. Indumathi – Assistant Professor, Department of Commerce.

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## CORE COURSE – IV

### WEB DESIGNING

2019 – 2020 Onwards

Semester – II	Web Designing	Hours/Week – 6	
Core Course – IV		Credits –5	
Course Code –19UCC2CC4		Internal 25	External 75

#### Course Objective

- This course will introduce you to the realm of web design. The first and necessary step for that goal is to understand how HTML works.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the concepts of Internet	K1
CO2	Understand the HTML Web Page Tags	K2
CO3	Analyse graphics and tables in Web Pages	K3
CO4	Develop a website using frames and form elements	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	S	M	M	M
CO3	M	S	M	M	M
CO4	M	S	M	M	M

S – Strong; M – Medium; L – Low

#### Syllabus

#### Unit – I Introduction to Internet (18 Hours)

Introduction to Internet –World Wide Web (WWW) – Web Page – Hyper Text – Net Surfing – Internet/Web Browsing – Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols – TCP/IP – FTP – HTTP.

#### Unit – II Introduction to HTML (18 Hours)

Introduction to HTML –Head and Body Sections – Designing the Body Section – Ordered and Unordered Lists

**Unit – III Usage of Links and Table Tags****(18 Hours)**

Links – Link to another Web Page – The Anchor Tag – Absolute and Relative Linking– Intra-Page Linking – Mail Links – Using Multiple Links on a Page. Tables –Importance of Tables – Create a Table – Understanding Table Tag Attributes – Nested Tables.

**Unit – IV Introduction to Images and Frames****(18 Hours)**

The IMG Tag – Image Tag Attributes – Floating Images – Linking Images – Aligning Multiple Images. Working with Frames–The Frameset – Building a Framed Page – Setting FRAMESET and FRAME Tag Attributes – Exploring a Frame with Margin, Resize and Scroll Controls –Working with Borderless Frames – Advanced Frame Concepts – Designing Fixed and Dynamic Frames – The NOFRAMES Tag– Inline Frame.

**Unit – V Introduction to Forms****(18 Hours)**

Introduction to Forms – Action Attribute- Method Attribute – Enctype Attribute – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label Form Elements.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Alexis Leon & Mathews Leon	Internet for Everyone	Leon Tech World, Chennai	1998
2.	C.Xavier	World Wide Web Design with HTML	Tata McGraw-Hill	2004
3.	Molly E. Holzschlag	Special Edition Using HTML 4 , 6 <sup>th</sup> Edition	Que Pub	2000

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	John Zabour, Jeff Foust & David Kerven	HTML 4 HOW- TO	PB Publications	2001
2.	Deborah S.Ray, Eric J.Ray,	Mastering HTML 4, 1 <sup>st</sup> Edition,	PB Publications	2000

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Ms. H. Krishnaveni – Associate Professor, Department of Computer Applications.

## ALLIED PRACTICAL – I

### HTML – PRACTICALS

2019 – 2020 Onwards

Semester – II	HTML – Practicals	Hours/Week –4	
Allied Practical – I		Credits –3	
Course Code –19UCC2AC1P		Internal 40	External 60

#### Course Objective

- To impart Practical Training in web page designing using HTML.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Design a webpage using basic HTML tags	K4
CO2	Navigation between web pages using form elements and frame tags	K5

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	S	M	M	M

S – Strong; M – Medium; L - Low

#### Syllabus

#### List of Programmes:

Develop a webpage using

- 1) Back ground design and text color
- 2) Link tags
- 3) Ordered list and Unordered list
- 4) Image tags
- 5) Nested tables
- 6) Form elements
- 7) Frames and frame sets

#### Pedagogy

Lecture & Power Point Presentation.

#### Course Designer

Ms. H. Krishnaveni – Associate Professor, Department of Computer Applications.



**Cauvery College for Women (Autonomous), Tiruchirappalli –18**

**(Applicable to the candidates admitted from the Academic year 2019 – 20 onwards)**

**Hours: 2**

**Credit: 2**

**Course Code: 19UGES**

**Instructional Hours: 30**

**Environmental Studies**

Semester	Course Title	Category	Instructional Hours	Credits
II	Environmental Studies	Part IV	2	2

**Course Objective**

To train the students to get awareness about total environment and its related problems and to make them to participate in the improvement and protection of the environment.

**Course Outcome**

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

CO No.	CO Statement	Knowledge Level
CO1	Outline the nature and scope of environmental studies	K2
CO2	Illustrate the various types of natural resources and its importance.	K2
CO3	Classification of various types of ecosystem with its structure and function.	K2
CO4	Develop an understanding of various types of pollution and biodiversity.	K3
CO5	List out the various types of social issues related with environment.	K4

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	M	M	S	M	S
CO3	M	M	S	M	S
CO4	M	M	S	M	S
CO5	M	M	S	M	S

S – Strong; M – Medium; L – Low

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## Syllabus

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**Unit: I** Introduction to environmental studies (6 Hours)  
Definition, Scope and Importance. Need for Public Awareness

**Unit: II** Natural Resources: (6 Hours)  
Renewable and non-renewable resources:

- a) Forest resources: use and over-exploitation, deforestation, case studies. Timber Extraction, Mining, Dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, Drought, conflicts over water, dams benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and Using Mineral resources.
- d) Food resources: World food problems, changes caused by agriculture and Overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water Logging, Salinity.
- e) Land resources: Land as a resource, land degradation, man induced Landslides, soil erosion and desertification.

Role of an individual in the conservation of natural resources.

**Unit: III Ecosystems** (6 Hours)

- Concept, Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem and Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
  - a. Forest ecosystem
  - b. Grassland ecosystem
  - c. Desert ecosystem
  - d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

**Unit: IV Biodiversity and Environmental Pollution** (6 Hours)

- Introduction, types and value of biodiversity
- India as a mega diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Definition, Causes, effects and control measures of :
  - a. Air Pollution
  - b. Water Pollution
  - c. Soil Pollution
  - d. Noise pollution
  - e. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Disaster management: floods, earthquake, cyclone and landslides.

**Unit: V                      Social Issues and the Environment                      (6 Hours)**

- Water conservation, rain water harvesting, watershed management.
- Climate change, global warming, acid rain, ozone layer depletion,
- Wasteland reclamation.
- Environment Protection Act
- Wildlife Protection Act.
- Forest Conservation Act.
- Population explosion – Family Welfare Programmes
- Human Rights - Value Education
- HIV/ AIDS - Women and Child Welfare
- Role of Information Technology in Environment and human health

**References:**

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt Ltd, Ahmedabad – 380013, India, E-mail: [mapin@icenet.net](mailto:mapin@icenet.net)(R)
3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
4. Clark R.S. Marine Pollution, Clarendon Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani E & Hepworth, M.T. 2001.
6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
7. Down to Earth, Centre for Science and Environment (R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.
9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)
10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.
11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
12. McKinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)
14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p.
17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol.I and II, Enviro Media (R).

21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA 499 p
- (M) Magazine (R) Reference (TB) Textbook
23. <http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20Rules,%202004.pdf>.



**Unit – III      Branch & Departmental Accounts****(18 Hours)**

Branch Accounts – Dependent Branch – Debtor System – Stock and Debtor System – Final Accounts System – Wholesale Branches – Independent Branches (Excluding Foreign Branches) – Departmental Accounts.

**Unit – IV      Hire Purchase & Instalment Accounts****(18 Hours)**

Hire Purchase Accounts – Default and Repossessions – Hire Purchase Trading Accounts – Instalment Purchase Accounts.

**Unit – V      Insurance Claims & Royalty Accounts****(18 Hours)**

Insurance Claims for Loss of Stock and Profit – Royalty Accounts.

**Distribution of Marks: Theory 20% & Problem 80%**

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S. Reddy & Murthy A	Financial Accounting	Margham Publishers	Reprint 2018
2.	S.P. Jain & K.L. Narang	Advanced Accounting	Kalyani Publishers	Reprint 2016

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	S.N. Maheshwari	Advanced Accounting	Vikash Publishers	10 <sup>th</sup> Edition

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Dr. D. Sarala – Assistant Professor, Department of Commerce.

**CORE COURSE – VI**  
**DATABASE MANAGEMENT SYSTEMS**

**2019 – 2020 Onwards**

<b>Semester – III</b>	<b>Database Management Systems</b>	<b>Hours/Week – 5</b>	
<b>Core Course –VI</b>		<b>Credits –5</b>	
<b>Course Code –19UCC3CC6</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objectives**

- To provide the essentials knowledge about the database systems and also to understand the various Database Concepts.
- To learn and practice data modeling using the entity-relationship and developing Database Designs.
- To understand the needs of Database Design.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Describe the Data Models with Relationships and Transaction Management.	K1
CO2	Illustrate the principles of Functional Dependencies, Normalization, Relational Algebra and Relational Calculus.	K2
CO3	Implement Operators in database queries and sub queries.	K3

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S

S – Strong; M – Medium; L - Low

**Syllabus**

**Unit – I      Introduction to Database Management Systems      (15 Hours)**

Information – Data and Data Management – File-based Data Management –Database Systems – Why a database? – Comparison between Database and File Processing Systems – Organization of a Database – Characteristics of Data in a Database – Database Management Systems(DBMS): Benefits of using DBMS – Functions of DBMS – Components of a DBMS – Data Dictionary – Database users.

**Unit – II Database Architecture and Design****(15 Hours)**

Introduction – Database Architecture – Data Abstraction – ANSI/SPARC Architecture – Database Languages – Database Design – Design Constraints – Data Models: Introduction – Conceptual, Physical and Logical Database Models – E-R Model: Advantages – Disadvantages – Entity – Relationship(E-R) Modeling: Components of an E-R Model – Relationships – E-R Diagrams(ERDS): Types of E-R Diagrams – E-R Modeling Symbols.

**Unit – III Relational Database Management Systems (RDBMS)****(15 Hours)**

RDBMS Terminology – The Relational Data Structure – Codd's Rules – Relational Data Integrity and Database Constraints: Introduction – Integrity Constraints – Data Normalization: Pitfalls in Relational Database Design – Decomposition – Functional Dependencies – Normalization – Keys – Relational Algebra – Relational Calculus.

**Unit – IV Structured Query Language (SQL)****(15 Hours)**

Characteristics of SQL – Advantages of SQL – Types of SQL Commands – SQL Operators – Arithmetic Operators – Comparison Operators – Logical Operators – Set Operators – Tables, Views and Indexes – Queries and Subqueries.

**Unit – V Structured Query Language (SQL)****(15 Hours)**

Aggregate Functions – Insert, Update and Delete Operations – Joins and Unions – Transaction Management and Concurrency Control: Introduction – Transactions – Transaction Properties (ACID Properties) – Database Structure – Transaction States – Concurrency Control.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Alexis Leon, Mathews Leon	Essentials of Database Management Systems	Tata McGraw Hill Education India Pvt. Ltd.	Revised Edition 2009

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Abraham Silbers Chatz, Henry F. Korth, S. Sudharsan	Database System Concepts	Tata McGraw Hill Education India Pvt. Ltd.	6 <sup>th</sup> Edition
2.	Elmasri & Navathe Addison & Weisely	Fundamentals of Database Systems	HiElmasri & Navathe Addison & Weisely Publication Himalaya Publishing House, Mumbai	7 <sup>th</sup> Edition
3.	C.J. Date	Database Systems	Pearson Education	8 <sup>th</sup> Edition

			Dorling Kindersley(India) Pvt., Ltd.	
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#### **Web References:**

1. [www.tutorialspoint.com/dbms](http://www.tutorialspoint.com/dbms)
2. [www.guru99.com/dbms-tutorials](http://www.guru99.com/dbms-tutorials)
3. [www.W3Schools.in/dbms](http://www.W3Schools.in/dbms)
4. [beginnersbook.com/2015/04/dbms-tutorials](http://beginnersbook.com/2015/04/dbms-tutorials)

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#### **Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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#### **Course Designer**

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Ms. Anandhavalli - Assistant Professor, Department of Computer Applications.

## ALLIED COURSE – II

### BUSINESS TOOLS FOR DECISION MAKING

2019 – 2020 Onwards

Semester – III	Business Tools for Decision Making	Hours/Week – 5	
Allied Course –II		Credits –3	
Course Code –19UCC3AC2		Internal 25	External 75

#### Course Objectives

- To impart the basis in statistics to help students acquire new skills on the application of business tools.
- To Estimate the Mean and Standard Deviation of the Marginal Distribution of the response variable and use this information to inform a business decision.
- To obtain a point of estimate for variance and Standard Deviation.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the basic concepts of Statistics	K1
CO2	Apply the formulas on Central Tendency and Dispersion	K2
CO3	Identify the linear relationship between the variables through Correlation and Regression	K3
CO4	Analyse the Time Series, Price and Quantity Index Numbers	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

S – Strong; M – Medium; L - Low

#### Syllabus

#### Unit – I Introduction to Statistics (15 Hours)

Introduction– Definition – Importance and Scope of Statistics – Limitations of Statistics – Classification and Tabulation – Diagrammatic representation of Data – Bar and Pie Diagrams.

#### Unit – II Measures of Central Tendency (15 Hours)

Measures of Central Tendency – Mean, Median and Mode – Geometric Mean and Harmonic Mean – Weighted Arithmetic Mean. Measures of Dispersion: Range – Quartile

Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation – Combined Mean and Standard Deviation –Skewness (Karl Pearson's & Bowley's Method only)

**Unit – III      Correlation & Regression      (15 Hours)**

Correlation – Karl Pearson's Co-efficient of Correlation – Spearman's Rank Correlation Co-efficient – Regression – Properties of Regression Co-efficient and Regression lines.

**Unit – IV      Analysis of Time Series      (15 Hours)**

Components of Time Series – Measurement of Trend – Semi-Average Method – Moving Average Method – Least Square Methods

**Unit – V      Index Numbers      (15 Hours)**

Constructions of Index Numbers – Unweighted – Weighted Index Numbers – Laspeyre's Method – Paasche's Method – Bowley Method – Marshall Edgeworth Method – Fisher's Method – Kelly's Method – Quantity Index Numbers – Chain Index Numbers – Base Shifting – Consumer Price Index Number.

**Distribution of Marks: Theory 20% & Problem 80%**

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	S. P. Gupta	Statistical Methods	Sultan Chand and Sons Publishers	1980
2.	P.A. Navanitham	Business Statistics And Tools for Decision Making	Jai publishers	2017

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	S.C Gupta and V. K. Kapoor	Statistics	Sultan Chand and Sons Publishers	1980
2.	R.S.N. Pillai and Bagavathi	Statistics Theory and Practice	S.Chand and Company Ltd.	2016
3.	D. Joseph Anbarasu	Business Statistics	Vijay Nicole Imprints Pvt., Ltd.	2008
4.	S. L. Aggarwal & S. L. Bharadwaj	Tools and Decision Making	Kalyani Publishers	2014

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Dr. P. Kavitha – Associate Professor, Department of Commerce.

**NON-MAJOR ELECTIVE – I**  
**ELEMENTS OF INSURANCE**  
**2019 – 2020 Onwards**

<b>Semester – III</b>	<b>Elements of Insurance</b>	<b>Hours/Week – 2</b>	
<b>Non-Major Elective–I</b>		<b>Credits –2</b>	
<b>Course Code –19UCC3NME1</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objectives**

- To understand the concept and scope of Insurance.
- To implant the concept of General Insurance Principles and Practices of Insurance.
- To understand the risk and various Insurance Policies along with their structures and the legal dimensions involved.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Define the conceptual framework of Insurance.	K1
CO2	Explain the features and procedures of various types of Insurance Policies	K2
CO3	Identify the methods of premium calculation related to different schemes.	K3
CO4	Analyse the latest trends and challenges in Insurance	K4

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	M
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	S	M	M	S

S – Strong; M – Medium; L - Low

**Syllabus**

**Unit – I Introduction to Insurance**

**(6 Hours)**

Introduction to Insurance: Purpose and Need of Insurance – Insurance as a Social Security Tool – Insurance and Economic Development – Types of Insurance.

**Unit – II Procedure for becoming an Agent (6 Hours)**

Procedure for becoming an Agent: Pre-requisites for obtaining a License – Duration Of license – Cancellation of License – Revocation or Suspension/Termination of Agent Appointment – Code of Conduct – Unfair Practices.

**Unit – III Fundamentals of Agency (6 Hours)**

Fundamentals of Agency – Definition of an Agent – Agents Regulations – Insurance Intermediaries – Agents' Compensation – IRDA

**Unit – IV Functions of the Agent (6 Hours)**

Functions of the Agent: Proposal Form and other forms for grant of cover – Financial and Medical Underwriting – Material Information – Nomination and Assignment – Procedure regarding Settlement of Policy Claims.

**Unit – V Marine & Fire Insurance (6 Hours)**

Fundamentals and Principles of Marine and Fire Insurance – Contracts of various kinds of Insurance – Insurable Interest – Actuarial science

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. P. Periyasamy	Insurance	Tata McGraw Hill	2 <sup>nd</sup> Edition 2018

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	M.N Mishra	Insurance Principles and Practices	S.Chand& Co	22 <sup>nd</sup> Edition 2018
2.	Dr.P.K.Gupta	Insurance and Risk Management	Himalaya Publishing House, Mumbai	2017
3.	Kaninika Mishra	Fundamentals of Life Insurance, Theories and Application	Prentice Hall of India, New Delhi	2016

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Ms. B. Lavanya – Assistant Professor, Department of Commerce.

**CORE COURSE – VII****COST ACCOUNTING****2019 – 2020 Onwards**

<b>Semester – IV</b>	<b>Cost Accounting</b>	<b>Hours/Week –6</b>	
<b>Core Course –VII</b>		<b>Credits –6</b>	
<b>Course Code –19UCC4CC7</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To familiarize the students with the basic concepts of cost and various methods and techniques of Cost Accounting.
- To make aware about Cost Structure and Cost Elements.
- To understand the concept of Contract Costing along with Job and Process Costing.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Define the fundamental concepts of Cost Accounting	K1
CO2	Explain the different methods of Labour Turnover and compute Remuneration	K2
CO3	Identify relevant costs for different types of Managerial Decisions	K3
CO4	Analyse the various methods of overheads allocation and prepare reconciliation statement	K4

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	M
<b>CO2</b>	M	S	M	M	M
<b>CO3</b>	S	S	M	M	S
<b>CO4</b>	S	S	M	M	S

S – Strong; M – Medium; L – Low

**Syllabus****Unit – I Introduction to Cost****(10 Hours)**

Introduction – Evolution and Cost Accounting and Management Accounting – Cost Concepts – Classifications – Objectives and Advantages – Demerits of Cost Accounting – Methods and techniques – Cost Unit– Cost centre – Cost Sheet – Tender & Quotation.

**Unit – II      Material Cost****(20 Hours)**

Material Cost – Purchase Procedures – Stores Procedure – Receipts and Issue of Materials – Stores Organization and Layout – Inventory Control – Levels of Stock, Perpetual Inventory, ABC Analysis, EOQ – Stores Ledger – Pricing of Materials Issues, FIFO, LIFO, HIFO, Simple and Weighted average.

**Unit – III      Labour Cost****(20 Hours)**

Labour Cost – Time recording and Time Booking – Methods of Remuneration and Incentive Scheme – Overtime and Idle Time – Labour Turnover Types, Causes and Remedies.

**Unit – IV      Overheads****(20 Hours)**

Overheads – Collection, Classification, Allocation, Apportionment, Absorption – Recovery Rates – Over and Under Absorption – Activity Based Costing – Reconciliation of Cost and Financial Accounts

**Unit – V      Job Costing, Process Costing & Operating Costing****(20 Hours)**

Job Costing, Contract Costing – Process Costing (Normal Loss, Abnormal Loss and Gains) – Operating Costing.

**Distribution of Marks: Theory 20% & Problem 80%**

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K. L. Narang	Cost Accounting	Kalyani Publications	Reprint 2015

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**Reference**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	S.N. Maheswari	Principles of Cost Accounting	Sultan Chand & Sons	2017
2.	R. S. N. Pillai & Bhagavathi	Cost Accounting	Sultan Chand & Sons	2016
3.	T.S. Reddy & Y . Hari Prasad Reddy	Cost Accounting	Margham Publication	2018

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Ms. J. Lalithambigai – Assistant Professor, Department of Commerce.

**CORE PRACTICAL – I**  
**DATABASE MANAGEMENT SYSTEMS – PRACTICALS**  
**2019 – 2020 Onwards**

<b>Semester – IV</b>	<b>Database Management Systems – Practicals</b>	<b>Hours/Week –4</b>	
<b>Core Practical – I</b>		<b>Credits –3</b>	
<b>Course Code –19UCC4CC1P</b>		<b>Internal 40</b>	<b>External 60</b>

**List of Practicals**

**1. DDL COMMANDS**

To perform the following using DDL commands

- a) Creation of a table
- b) Alter the structure of the table
- c) Modify the table
- d) Drop the column.

**2. DML COMMANDS**

To perform table manipulation using DML commands.

**3. CONSTRAINTS**

Develop MySQL queries to implement the following constraints on the table

- a) Primary Key
- b) Foreign Key
- c) NOT NULL

**4. LOGICAL OPERATORS**

Develop MySQL queries to implement the following logical operations

- a) AND
- b) OR
- c) NOT

**5. AGGREGATE FUNCTIONS**

Develop MySQL queries to implement the following aggregate functions

- a. SUM ( ) b. AVG ( ) c. MAX ( ) d. MIN ( ) e. COUNT ( )

## **6. STRING OPERATIONS**

Develop MySQL queries to implement

- a) String operations using "%" b) String operations using “\_”.

## **7. GROUPING and ORDERING OF DATA**

Develop MySQL queries to implement the grouping and ordering of data.

## **8. NESTED QUERIES and SUB QUERIES**

Develop MySQL queries to implement the concept of nested queries and sub queries.

## **9. VIEWS**

Develop MySQL queries to implement the following view operations

- a) Create View b) Update View c) Drop

## **10. INDEX**

Develop MySQL queries to implement the concept of creation and validation of index.

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### **Course Designer**

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Ms. A. Anandhavalli – Assistant Professor, Department of Computer Applications.

## ALLIED COURSE – III

### BUSINESS LAW

2019 – 2020 Onwards

Semester – IV	Business Law	Hours/Week –4	
Allied Course –III		Credits –4	
Course Code –19UCC4AC3		Internal 25	External 75

#### Course Objective

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business.
- To familiarize students with case laws related to business.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the concept of contract and state the law relating to Indian Contract Act	K1
CO2	Explain the different elements of Contract, Performance of Contract and different modes of Discharge of Contract	K2
CO3	Illustrate the process for Registration of Partnership	K3
CO4	List out the objectives of Competition Act	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	S	M	M
CO4	S	M	S	M	M

S – Strong; M – Medium; L – Low

#### Syllabus

#### Unit – I      The Indian Contract Act, 1872: General Principles of Contract      (12 Hours)

Contract – Meaning & Definition – Nature of Contract – Characteristics and Kinds – Essentials of a Valid Contract – Offer and Acceptance – Consideration – Contractual Capacity – Free Consent – Legality of Objects – Void Agreements.

Performance of Contract – Modes of Discharge of a Contract – Breach and its Remedies – Contingent Contracts – Quasi Contracts – Contract of Indemnity and Guarantee – Contract of Bailment and Pledge – Contract of Agency.

Formation of Contract of Sale – Sale & Agreement to Sell – Conditions and Warranties – Doctrine of Caveat Emptor – Transfer of Property – Passing of Property – Performance of Contract of Sale – Unpaid seller – Remedies for Breach of Contract of Sale – Auction Sale.

Nature and Characteristics of Partnership – Registration of a Partnership Firms – Types of Partners – Rights and Duties of Partners – Implied Authority of a Partner – Incoming and Outgoing Partners – Mode of Dissolution of Partnership –The Limited Liability Partnership Act, 2008.

Objectives – Salient Features – Anti-Competitive Agreements – Prevention of abuse of dominant position – Combination – Competition Advocacy – Competition Commission of India.

S.No.	Authors	Title	Publishers	Year of Publication
1.	N. D. Kapoor	Elements of Mercantile Law	Sultan Chand & Sons Private Limited, New Delhi	2014
2.	R.S.N. Pillai & Bagavathi	Business Law	S. Chand & Co. Ltd., New Delhi	2016

S.No.	Authors	Title	Publishers	Year of Publication
1.	P.C. Tulsion & Bharat Tulsian	Mercantile Law	Tata McGraw Hill Education India	2014
2.	P.P.S. Gogna	Mercantile Law	S. Chand & Co. Ltd., New Delhi	2005

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Ms. D. Indumathi – Assistant Professor, Department of Commerce.

## ADVERTISEMENT MANAGEMENT

## 2019 – 2020 Onwards

<b>Semester – IV</b>	<b>Advertisement Management</b>	<b>Hours/Week –2</b>	
<b>Non-Major Elective– II</b>		<b>Credits –2</b>	
<b>Course Code –19UCC4NME2</b>		<b>Internal 25</b>	<b>External 75</b>

## Course Objective

- To know the basic Marketing Communication and the Processes.
- To understand the process involved in Personal Selling and its Implications for relationship development.
- To comprehend the ethical issues and social aspects of Advertising.

### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the conceptual framework of Advertising	K1
CO2	Explain the formulation of advertising through effective Marketing Strategy to promote the product and service for Economic Development	K2
CO3	Identify the recent era in advertising and its powerful tools	K3
CO4	Analyze the ethical issues and social aspects of Advertising	K4

## Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S

S – Strong; M – Medium; L – Low

## Syllabus

## Unit – I Introduction to Advertising

**(6 Hours)**

Advertising – Definition – Objectives, Scope and Types – Role & Significances – Advertising an element of Marketing Mix – Communication Process in Advertising

**Unit – II      Technological Aspects      (6 Hours)**

Advertisement Message, Themes, Appeal, Structure, Copywriting and Layout – DAGMAR Approach, Determination of Target Audience – Building of Advertising Programme – Message, Headlines, Copy, Logo, Illustration, Appeal and Layout.

**Unit – III      Advertising Media      (6 Hours)**

Media Planning, Electronic Media, Buying Advertising Aids, Trademarks, Slogans, Packaging, Pop– Up Displays, Premiums, Free Samples etc.

**Unit – IV      Advertising Agencies      (6 Hours)**

Advertising Agencies: Selection, Compensation and Appraisal of an Agency – Methods of Measuring Advertising Effectiveness – Developing Corporate Image – Techniques, Concepts and Practices.

**Unit – V      Advertising in India      (6 Hours)**

Role of Advertising in Modern Business – Economic, Social and Ethical aspects of Advertising and Advertising Goals – Recent Developments and Issues in Advertising.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	S.L. Gupta & V.V. Ratna	Advertising and Sales Promotion Management, An Indian perspective Text and Cases	Sultan Chand & Sons, New Delhi	2004

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Ruchi G.	Advertising Principles & Practice	S. Chand & Company Ltd, Delhi	2012
2.	Dr. Ansuya. Angadi	Advertising & Sales Management	Sri Siddalingeshwara Prakashana, Gulbarga	2010
3.	Aaker, David A., Rajeev Batra and John G. Mayers	Advertising Management	Prentice Hall of India Pvt. Ltd., New Delhi	2001

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Ms. Shilpa A. Talreja – Assistant Professor, Department of Commerce.

## SKILL BASED ELECTIVE– I

### A. COMMUNICATION SKILLS

2019 – 2020 Onwards

Semester – IV	Communication Skills	Hours/Week –2	
Skill Based Elective – I		Credits –2	
Course Code –19UCC4SBE1A		Internal 25	External 75

#### Course Objective

- To understand techniques of Effective Communication.
- To make aware about barriers to communication with Ethical Context.
- To provide opportunities for the students to build their communicative skills and enhance the knowledge perspective of Listening, Speaking, Reading and Writing Skills.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the techniques required to build skills on Content Writing	K1
CO2	Explain the listening skills through various demonstrations	K2
CO3	Develop and widen their speaking skills through Debate and Discussion	K3
CO4	Analyze the grammatical knowledge to improve the Communicate Skills	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	S	S	S	M
CO3	M	S	S	S	M
CO4	M	S	S	S	M

S – Strong; M – Medium; L – Low

#### Syllabus

#### Unit – I Listening /Viewing

(6 Hours)

Listening and Note-taking – Listening to Telephonic Conversations – Ted talks – Inspiring Speeches – Watching documentaries on Personalities, Places, Socio-Cultural Events, TV news programmes and discussions to answer different kinds of questions, viz., identifying key idea and comprehension questions.

**Unit – II      Speaking      (6 Hours)**

Conversation Practice – Interview – Group Discussion – Introducing oneself and others – Role Play – Debate – Presentation – Panel Discussion – Neutral Accent.

**Unit – III      Reading      (6 Hours)**

Different Genres of Text (Literature, Media, Technical) for Comprehension – Reading Strategies like Note-Making – Reading Graphs, Charts and Graphic Organizer – Sequencing Sentences – Reading online sources like E-Books, E-Journals and E-Newspapers.

**Unit – IV      Vocabulary & Grammar      (6 Hours)**

Idioms and Phrases – Proverbs – Collocations – Chunks of Language – Sentence Structures – Subject – Verb Agreement – Pronoun – Antecedent agreement – Tense Forms – Active and Passive Voices – Direct and Indirect Speeches – Cohesive Devices.

**Unit – V      Writing      (18 Hours)**

Blogs – Tweets – Online Resume – E-Mails – SMS and Online Texting – Report Writing – Describing Charts and Tables – Writing for Media on Current Events.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Barker A	Improve your Communication Skills	Kogan Page India Pvt. Ltd.	2006
2.	Carven, Miles	Listening Extra – A Resource Book of Multi – Level Skills Activities	Cambridge University Press	2004

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Gammidge, Mick	Speaking Extra – A Resource Book of Multi-Level Skills Activities	Cambridge University Press	2004
2.	Hartley, Peter	Group Communication	London: Routledge	2004
3.	John Seely	The Oxford Guide to Writing and Speaking	Oxford University Press	2004
4.	Ramesh Gopaldaswamy & Mahadevan Ramesh	The ACE of Soft Skills	Person	2010

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Dr. S. Shameem – Associate Professor, Department of Commerce.

## SKILL BASED ELECTIVE– I

### B. GREEN MARKETING

2019 – 2020 Onwards

Semester – IV	Green Marketing	Hours/Week – 2	
Skill Based Elective – I		Credits – 2	
Course Code –19UCC4SBE1B		Internal 25	External 75

#### Course Objective

- To understand the importance of Green Marketing on Consumer Satisfaction and Environmental Safety.
- To find out consumers are gradually becoming conscious Buying Eco-Friendly Products.
- To find out Green Revolution, Going Green, Environment Protection and sustainable development have become the buzz words today.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the fundamental concept of green marketing and green products	K1
CO2	Explain about environment consciousness and its guidelines	K2
CO3	Identity the various factors that affect purchase decision of consumers and its initiatives	K3

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	M
CO2	M	M	S	M	M
CO3	M	M	S	M	M

S – Strong; M – Medium; L – Low

#### Syllabus

#### Unit – I Green Marketing and Green Product (6 Hours)

Green Marketing– Green Product — Evolution – Importance – Benefits – Adoption of Green Marketing – Green Marketing Mix – Strategies to Green Marketing.

#### Unit – II Green Marketing Concepts (6 Hours)

Green Spinning – Green Selling – Green Harvesting – Enviropreneur Marketing – Compliance Marketing – Green Washing – Climate Performance – Green Index.

**Unit – III      Green Marketing Initiatives****(6 Hours)**

Green Firms – HCL's Green Management Policy – IBM's Green Solutions – IndusInd Bank's Solar Powered ATMs – ITC's Paperkraft – Maruti's Green Supply Chain – ONGC's Mokshada Green Crematorium – Samsung's Eco-friendly handsets – Wipro Infotech's Eco-Friendly Computer Peripherals.

**Unit – IV      Purchase Decision****(6 Hours)**

Introduction of Purchase Decision – Factors Affecting Purchase Decision – Steps in the Decision Making Process – Five Stages of Consumer Buying Decision Process – Models of Buyer Decision Making.

**Unit – V      Environmental Consciousness****(6 Hours)**

Introduction of Environment – Importance – Environmental Movement – Benefits of Green Environment to the Society – E-waste Exchange – Extended Producer Responsibility Society – Guidelines for Collection and Storage of E-waste – Guidelines for transportation of E-Waste – Guidelines for Environmentally Sound Recycling of E-waste.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Esakki & Thangasamy	Green Marketing and Environmental Responsibility in Modern Corporations	IGI Global	2017
2.	Robert Dahlstrom	Green Marketing Management	Cengage Learning	2010

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Jacquelyn A. Ottman	Green Marketing: Challenges and Opportunities for the New Marketing Age	NTC Business Books	1993
2.	Jacquelyn A. Ottman	The New Rules of Green Marketing	Berrett Koehler Publishers	2011

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Dr. R.Ayswarya – Assistant Professor, Department of Commerce.

**CORE COURSE – VIII**  
**ACCOUNTING FOR MANAGERIAL DECISIONS**

**2019 – 2020 Onwards**

<b>Semester – V</b>	<b>Accounting for Managerial Decisions</b>	<b>Hours/Week – 5</b>	
<b>Core course – VIII</b>		<b>Credits – 5</b>	
<b>Course Code – 19UCC5CC8</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To understand the concepts and techniques of Management Accounting.
- To enhance a manager's ability to make effective Economic Decisions
- To understand and analyze accounting information for Decision-Making, Planning and Control.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	List out the concepts of Management Accounting	K1
CO2	Infer on the financial statements and develop knowledge to present a good Management Report.	K2
CO3	Use cost-volume-profit analysis in Decision Making	K3
CO4	Analyse and interpret the performance of the firm through preparation of Financial Statements.	K4

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S

S – Strong; M – Medium; L – Low

**Syllabus**

**Unit – I      Introduction to Management Accounting & Ratio Analysis      (15 Hours)**

Management Accounting: Meaning – Definition – Objectives – Nature and Scope – Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting. Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis, Trend Analysis and Ratio Analysis (Liquidity, Solvency, Profitability, Activity / Turnover and Capital Structure).

**Unit – II      Fund Flow & Cash Flow Analysis      (15 Hours)**

Meaning and Concept of Fund – Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – Problems.

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of AS 3 – Procedure for preparation of Cash Flow Statement – Cash Flow from Operating and Financing Activities – Preparation of Cash Flow Statement according to AS 3.

**Unit – III      Budget and Budgetary Control      (15 Hours)**

Budget and Budgetary control – Meaning – Advantages – Preparation of Sales, Production, Production Cost, Purchase, Overhead Cost, Cash and Flexible Budgets.

**Unit – IV      Standard Costing & Marginal Costing      (15 Hours)**

Standard Costing – Meaning, Advantages and Limitations – Variance analysis – Significance – Computation of variances (Material and Labour variance only) – Marginal costing – CVP analysis – Break Even Analysis – BEP – Managerial applications – Margin of Safety – Profit planning.

**Unit – V      Management Reporting      (15 Hours)**

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Methods of Reporting – Kinds of Reports – Process of Report Writing – Drafting of Reports under different Situations.

**Distribution of Marks: Theory 20% and Problem 80%**

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**Text Book**

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S. No.	Authors	Title	Publishers	Year of Publication
1.	M.N Arora	Cost and Management Accounting	Himalaya Publishing House	2015
2.	S. N. Maheshwari	Advanced Cost Accounting	Sultan Chand & Sons	2015
3.	Ramachandran & Srinivasan	Management Accounting	Sri Ram Publications	2015
4.	Atrill, Peter e Eddie McLaney	Management Accounting for Decision Makers	Prentice Hall	2014
5.	Khan and Jain	Management Accounting	Tata McGraw Hill	2015

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**Reference Book**

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S. No.	Authors	Title	Publishers	Year of Publication
1.	Ray Proctor	Managerial Accounting for Business Decisions	Pearson Publications	2016

2.	R.S.N. Pillai & Bhagavati	Management Accounting	S. Chand Publications	2015
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**Pedagogy**

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

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**Course Designer**

Dr. S. Sowmya – Assistant Professor, Department of Commerce.

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**CORE COURSE – IX**  
**R FOR DATA ANALYSIS**  
**2019 – 2020 Onwards**

<b>Semester – V</b>	<b>R for Data Analysis</b>	<b>Hours/Week – 5</b>	
<b>Core Course – IX</b>		<b>Credits – 5</b>	
<b>Course Code – 19UCC5CC9</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To impart knowledge in fundamentals of R for Data Analysis.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Define Data types and its Values	K1
CO2	Explain Functions and Matrices	K2
CO3	Make use of Data Frames and Plots	K3
CO4	Analyse Operations and Testing Conditions	K4

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	M
<b>CO2</b>	M	M	M	M	M
<b>CO3</b>	M	M	M	M	M
<b>CO4</b>	S	S	S	S	S

S – Strong; M – Medium; L – Low

**Syllabus**

**Unit – I Introduction to R (15 Hours)**

**Getting Started:** Understanding R – Installing R – Installing Rstudio – Exploring Rstudio – Setting Preferences - Creating an R script. **Storing Values:** Storing a Single Value – Adding Comments – Recognizing Data types – Storing Multiple Values – Storing Mixed Data types – Plotting Stored Values – Controlling Objects.

**Unit – II Operation and Control Statements (15 Hours)**

**Performing Operation** Doing Arithmetic – Making Comparisons – Assessing Logic – Operating on Elements – Comparing Elements – Recognizing Precedence – Manipulating Elements. **Testing Conditions:** Seeking Truth – Branching Alternatives – Chaining Branches – Switching Branches – Looping While True – Performing For Loops – Breaking from Loops.

**Unit – III Functions and Matrices****(15 Hours)**

**Employing Functions:** Doing Mathematics – Manipulating Strings – Producing Sequences – Generating Random Numbers – Distributing Patterns – Extracting Statistics – Creating Functions – Providing Defaults. **Building Matrices:** Building Matrix – Transposing Data – Binding Vectors – Naming Rows and Columns – Plotting Matrices – Adding Labels – Extracting Matrix Subsets – Maintaining Dimensions.

**Unit – IV Constructing data frames and Producing quick plots****(15 Hours)**

**Constructing data frames:** Constructing a Data Frame – Importing Data Sets – Examining Data Frames – Addressing Frame Data – Extracting Frame Subsets Changing Frame Columns – Filtering Data Frames – Merging Data Frames – Adjusting Factors. **Producing quick plots:** Installing Packages – Scattering Points – Smoothing Lines – Portraying Stature – Depicting Groups – Adding Labels – Drawing Columns – Understanding Histograms – Producing Histograms – Understanding Box Plots – Producing Box Plots.

**Unit – V Data Presentation****(15 Hours)**

**Storytelling with data:** Presenting data – Considering aesthetics – Using geometries – Showing statistics – Illustrating facets – Controlling coordinates – Designing themes. **Plotting perfection:** Loading the data – Retaining objects – Overriding labels – Adding a theme – Restoring the workspace – Comparing boxes – Identifying extremes – Limiting focus – Displaying facets – Exporting graphics – Presenting analyses.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	C. S Mike McGrath	R for Data Analysis in easy steps	In Easy Steps	2018

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. Mark Gardener	Beginning R the Statistical Programming Language	John Wiley & Sons	2012
2.	Jafed P. Lander	R for Every One	Pearson Education	2015

**WEB REFERENCES:**

1. <https://www.r-project.org/about.html>
2. <https://www.datacamp.com/community/tutorials/r-or-python-for-data-analysis>
3. [https://lgatto.github.io/2017\\_11\\_09\\_Rcourse\\_Jena/index.html](https://lgatto.github.io/2017_11_09_Rcourse_Jena/index.html)

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**Course Designer**

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Ms. V. Infine Sinduja – Assistant Professor, Department of Computer Applications.

**CORE COURSE – X**  
**ENTREPRENEURIAL DEVELOPMENT**  
**2019 – 2020 Onwards**

<b>Semester – V</b>	<b>Entrepreneurial Development</b>	<b>Hours/Week – 5</b>	
<b>Core Course - X</b>		<b>Credits – 5</b>	
<b>Course Code – 19UCC5CC10</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To enrich the students for acquiring of entrepreneurial skills and to attain the goals of the Business.
- To adopting of the key steps in the elaboration of Business Ideas
- To understand the role and importance of entrepreneurship for Economic Development.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	List out the basic concepts of Entrepreneurial Development	K1
CO2	Explain the role of Government in organizing Entrepreneurship Development Programme	K2
CO3	Identify business opportunities and prepare Business Project Report	K3
CO4	Analyse the business environment in order to identify Business Opportunities	K4

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	M	M	M	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S

S – Strong; M – Medium; L – Low

**Syllabus**

**Unit – I Introduction (12 Hours)**

Entrepreneurship – Meaning – Definition – Types – Entrepreneur – Definition – Entrepreneur and Entrepreneurship – Characteristics – Types – Functions – Factors influencing Entrepreneurship – Role of Entrepreneur in Economic Development – Factors affecting Entrepreneurial growth – Development of Women Entrepreneur and Rural Entrepreneurs.

**Unit – II Entrepreneurial Development Programme (12 Hours)**

Entrepreneurial Development Programmes (EDP's) – Relevance and Achievement – Phases of EDP – Course content EDP – Role of Government in organizing EDP's – Critical Evaluation.

**Unit – III Project Formulation****(12 Hours)**

Project Formulation – Importance of project formulation - Project identification – Process of project identification - Evaluation – Feasibility Analysis – Project Report.

**Unit – IV EDP Schemes****(12 Hours)**

Entrepreneurial development – Agencies – Commercial Banks – District Industries Center – National Small Industries Corporation – Small Industries Development Organization – Small Industries Service Institute. Small Scale Financial Institutes – SIDBI – SIDCO – SFC's - SIPCOT – NABARD – PM Schemes – Problems in SSI.

**Unit – V Entrepreneurial Growth****(12 Hours)**

Economic Development and Entrepreneurial Growth – MSME – Definition – Importance – Role in Economic Growth – Incentives and Subsidies of Government to MSME – Geographic Concentration – Franchising and Dealership.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	C.S.V. Murthy	Entrepreneurial Development	Himalaya Publishing House	2015

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. V. Sujatha, , Dr. V. Gomathi, Dr. N. Savithri & Dr. M.A. Parveen Banu	Entrepreneurial Development	Cauvery Publications	2014
2.	Dr. S.S. Khanka	Entrepreneurial Development	S. Chand & Company (Pvt).Ltd	2014
3.	Saravanavel	Entrepreneurial Development	Himalaya Publications	2015
4.	Srinivasan N.P.	Entrepreneurial Development	Margham Publications	2015

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**Pedagogy**

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Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion and Brain Storming.

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**Course Designer**

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Dr. J. Praba – Assistant Professor, Department of Commerce.

**CORE PRACTICAL – II**  
**R PROGRAMMING – PRACTICALS**  
**2019 – 2020 Onwards**

<b>Semester – V</b>	<b>R Programming – Practicals</b>	<b>Hours/Week – 5</b>	
<b>Core Practical – II</b>		<b>Credits – 5</b>	
<b>Course Code – 19UCC5CC2P</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To impart practical training on R-Programming

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Define usage of R & R studio	K1
CO2	Demonstrate data visualization	K2
CO3	Build Data Frames and Matrix	K3
CO4	Examine objects & vectors	K4
CO5	Determine data frames and matrices using functions	K5

**Mapping with Programme Outcomes**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	M
<b>CO2</b>	M	M	M	M	M
<b>CO3</b>	M	M	M	M	M
<b>CO4</b>	M	M	M	M	M
<b>CO5</b>	M	M	M	M	M

S – Strong; M – Medium; L – Low

**LIST OF PRACTICALS**

1. Install R and R Studio
  - i.) Download and install R from the CRAN <http://cran.r-project.org/>.
  - ii.) Download and install Rstudio from <http://www.rstudio.com/>.
  - iii.) Install the devtools package from the CRAN using R's install. Packages () function
2. Create R program to take input from the user (name and age) and display the values. Also print the version of R installation.
3. Get the details of the objects in memory using R.

4. Create three vectors such as numeric data, character data and logical data. Display the content of the vectors and their type.
5. Create a simple bar plot of five subjects marks of a student.
6. Create data frames which contain details of 5 employees and display summary of the data.
7. Create an array of two 3x3 matrices for two given vectors.
8. Extract 3<sup>rd</sup> and 5<sup>th</sup> rows with 1<sup>st</sup> and 3<sup>rd</sup> columns from a given data frame.
9. Generate inner, outer, left, right join (merge) from given two data frames.
10. Demonstrate use of histogram.
11. Demonstrate box plot function.

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**Course Designer**

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Ms. M. Ellakkiya, Assistant Professor, Department of Computer Applications.

## MAJOR BASED ELECTIVE – I

### A. BUSINESS CORRESPONDENCE AND REPORTING

2019 – 2020 Onwards

Semester – V	Business Correspondence and Reporting	Hours/Week – 4	
Major Based Elective – I		Credits – 3	
Course Code – 19UCC5MBE1A		Internal 25	External 75

#### Course Objective

- To acquire good communication skills requisite for business correspondence and reporting.
- To provide an overview of prerequisites to business communication.
- To impart the correct practices of the strategies of effective business writing.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Select appropriate organizational formats and channels used in developing and presenting Business Messages	K1
CO2	Explain analytical and problem solving skills appropriate to Business Communication	K2
CO3	Identify Ethical, Legal, Cultural and Global Issues affecting Business Communication	K3
CO4	Analyse the situation of writing various types of Letters	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	M	M	M
CO3	S	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

#### Syllabus

#### Unit – I Introduction to Communication

(6 hours)

Meaning and Definition – Needs – Objectives and Principles – Communication Media – Types of Communication – Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication – Steps to overcome barriers of communication.

**Unit – II Business Letters****(6 hours)**

Meaning, Need, Functions and Kinds of Business letters – Essentials of an Effective Business Letter – Layout – Appearance – Size – Style – Form and Punctuation – Routine request Letters – Responses to Letters – Refusal Letters – Claims Letters – Collection Letters – Application Letters – Curriculum Vitae.

**Unit – III Letters of Enquiries, Quotations and Offers****(6 Hours)**

Letters of Enquiry – Opening and closing sentences in letters of enquiry – Quotations – Voluntary offers and quotations – Sentences regarding offers and quotations – Placing an order – Cancellation, Acknowledgement, Refusal and Execution of Order.

**Unit – IV Circular, Sales and Bank Correspondence****(6 Hours)**

Meaning of Circular Letters – Objectives – Situations that need Circular Letters – Meaning of Sales Letters – Objectives – Advantages – Three P's Functions, Bank Correspondence and meaning – Correspondence with Customers, Head Office and with other banks.

**Unit – V Report writing and Communication using Technology****(6 Hours)**

Meaning of a Report – Importance – Oral and Written Reports – Types of Business Reports – Characteristics of Good Report – Preparing a Report – Organization of a Report – Spoken Communication, the Telephone, the Public Addressing System – Word Processor – Telex, Fax, Email – Teleconferences, Voicemail – Internet – Multimedia – Teleconferencing – Mobile Phone Conversation – Video Conferencing – SMS – Telephone Answering Machine.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Rajendra Pal and J. S. Korlahalli	Essentials of Business Communication	Sultan Chand & Sons	2015

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Sharma	Business Correspondence and Report Writing	Tata Mc-Graw Hill	2017
2.	P. Subba Roa	Business Communication	Cengage	2013

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**Pedagogy**

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Lecture, Power Point Presentation, Group discussion, Seminar and Assignment.

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**Course Designer**

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Ms. G. Kanagavalli – Assistant Professor, Department of Commerce.

## MAJOR BASED ELECTIVE – I

### B. E - RETAILING

2019 – 2020 Onwards

Semester – V	E-Retailing	Hours/Week – 4	
Major Based Elective – I		Credits – 3	
Course Code – 19UCC5MBE1B		Internal 25	External 75

#### Course Objective

- To develop innovative ideas in E-Retailing.
- To analyze current retail strategic changes and developments.
- To identify, adapt and plan with online Customer Management

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the basic theoretical concepts of E-retailing	K1
CO2	Explain Online Merchandise Techniques	K2
CO3	Apply e-retailing Pricing Strategies	K3
CO4	Analyse the recent trends in e-retailing	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

#### Syllabus

##### Unit – I E-Retailing

(12 Hours)

Meaning – Definition – Transition from Traditional Marketing to e-marketing – Demographics and Targeting – Adaptability and Closed – Loop marketing – Advantages of e-Retailing – Shortcomings of e-Retailing.

##### Unit – II Online Customer Management & Application Domain

(12 Hours)

Understanding on e-consumer – Normal Consumer – Communicating with e-consumer – E-application Perspective – E-retailing Online Merchandising Techniques.

**Unit – III E-Store Design****(12 Hours)**

The impact of Information Technology in Retailing – Integrated System and Networking – EDI – Bar Coding – Electronic Article Surveillance – Electronic Shelf Labels – E-Service.

**Unit – IV Pricing strategies****(12 Hours)**

The roles of Cyber Intermediaries in E-retailing – E-retailing and Supply Chain Management System – Concept of Online Pricing – Factors affecting Online Pricing – Different methods of Online Pricing – Price discrimination in E-retailing – Pricing Strategies for Information Goods – Dynamics Pricing for E-retailing – Promotional Strategies of E-retail Business.

**Unit – V Recent Trends in E-Retailing****(12 Hours)**

Future Perspectives of E-retailing – M-shopping – Multi-channel success and the future of E-retailing.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Charles Dennis Tino Fenech & Bell Merrilees	E-retailing	Routledge	2004
2.	Michale Levy & Barton Weitz	Retail Management	Mc Graw Hill	2011
3.	S.L. Gupta, Ramesh Mittal & Ruchi Nayyar	Retailing and E-Tailing	International Book House Pvt. Ltd.	2011

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Tawfik Jelassi, & Albrecht Enders	Strategies for E- Business	Prentice Hall	2008
2.	David Gilbert	Retailing Management	Pearson Publication	2002

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**Pedagogy**

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Lecture, Power Point Presentation, Group Discussion, Seminar, Experience Discussion and Assignment.

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**Course Designer**

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Ms. D. Indumathi – Assistant Professor, Department of Commerce.

## SKILL BASED ELECTIVE – II

### A. SPSS – Practicals

2019 – 2020 Onwards

Semester - V	SPSS - Practicals	Hours/Week - 2	
Skill Based Elective - II		Credits - 2	
Course Code - 19UCC5SBE2AP		Internal 40	External 60

#### Course Objective

- To learn the statistical computation skill through SPSS Package.
- To develop an ability to analyze and interpret the data with statistical evidences.
- To apply the demonstrated knowledge in the field of research.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the basic concepts of statistics	K1
CO2	Explain the significance of data analysis by preparing a concise report.	K2
CO3	Apply the concepts of parametric and non-parametric tests and perform statistical analysis that can test hypotheses.	K3
CO4	Analyse and practice data coding, measurement, editing and reliability check in SPSS.	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S

S – Strong; M – Medium; L – Low

#### Syllabus

#### Unit-I Introduction (12 Hours)

Sampling and Data Collection – Methods of Data Collection – Primary and Secondary Data - Data Coding in SPSS - Entering and Editing Data - Characteristics of Variables - Type of Scale of Measurements, Choosing appropriate scale and measurement to the data - Adding Value, Labels, Grouping Data - Transforming Variables.

**Unit – II Preliminary Analysis and Charts****(12 Hours)**

Reliability of Data – Selection of Tools for Analysis – Introduction to Hypothesis Testing – Hypothesis Testing Procedure -Frequencies Table - Percentages Analysis –Mean – Median – Mode - Charts - Bar Charts, Histograms, Pie Charts, Box plots, Cluster Bar and Charts Scatter Diagrams.

**Unit – III Parametric & Non –Parametric Test****(12 Hours)**

Parametric Test: Students ‘T’ test, ANOVA – Non – Parametric Test: One Sample Tests; Chi Square Test; Two Samples Test; Two Sample Median Test, Man – Whitney U Test – K – related Test; K – Sample related test.

**Unit – IV Relationship among Variables****(12 Hours)**

Correlation: Pearson product moment Correlation, Spearman Rank Correlation, Partial Correlation, Simple linear Regression, Multiple Linear Regression: Assumptions, overall significance, Variable selection methods.

**Unit – V Report writing****(12 Hours)**

Report writing and presentation – Steps in Report writing - Types of reports – Substance of Reports – Formats of Reports – Presentation of a Report - Documentation - Foot Note - Bibliography.

**List of Practicals**

- Questionnaire Framing
- Data Collection and Data Reliability
- Frequency Analysis
- Preparation of Charts
- Mean, Median and Mode
- “T” Test
- ANOVA
- Chi – Square Test
- Correlation
- Regression
- Report Writing

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Donald R. Cooper and Pamela S. Schindler	Business Research Methods	Tata McGraw Hill	2006 9 <sup>th</sup> edition
2.	K. N. Krishnaswamy, AppaIyer Sivakumar and M. Mathirajan	Management Research Methodology	Pearson Education	2006

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Alan Bryman and Emma Bell	Business Research Methods	Oxford University Press	May 2015 4 <sup>th</sup> Edition
2.	Dr. Sue Greener	Business Research Methods	Ventus Publishing	2008

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**Pedagogy**

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- Readings form Articles, Lecture, PPT Presentations, E-content Module, Assignment, Lab work and Group Discussion.

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**Course Designer**

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Dr. S. Jayalakshmi – Assistant Professor, Department of Commerce.

## SKILL BASED ELECTIVE – II

### B. ADVERTISING AND SALES PROMOTION

2019 – 2020 Onwards

Semester – V	Advertising and Sales Promotion	Hours/Week – 2	
Skill Based Elective – II		Credits – 2	
Course Code – 19UCC5SBE2B		Internal 25	External 75

#### Course Objective

- To understand the basic concepts of Advertising and Sales Promotion
- To acquire the knowledge of types of Advertising Media
- To know the functions of Sales Promotion and Personal Selling

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the fundamental essentials of Advertising	K1
CO2	Explain the various Sales Promotion campaign planning and develop the techniques for Sales Report Preparation	K2
CO3	Identify the Media Strategy and Scheduling	K3
CO4	Analyze the elements of Marketing Mix Strategies related to Public Relation	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	M
CO4	S	S	S	S	M

S – Strong; M – Medium; L – Low

#### Syllabus

##### Unit – I Introduction to Advertisement

(12 Hours)

Basic concepts of Promotion and Communication - Advertising – Objectives – Functions – Principles of Advertisement – Social, Economic and Legal Implications of Advertisements – Setting advertisement objectives – Advertisement Agencies – Selection and Remuneration – Advertisement Campaigns.

**Unit – II      Advertisement Media****(12 Hours)**

Media plan – Type and choice criteria – Reach and frequency of advertisements – Cost of Advertisements – Related to Sales – Media Strategy and Scheduling – Design and Execution of Advertisements – Message Development – Different types of advertisements – Layout – Design Appeal – Copy Structure – Advertisement Production – Print – Radio, T.V. and Web Advertisements – Media Research – Testing validity and Reliability of ads – Measuring impact of Advertisements.

**Unit – III      Sales Promotion****(12 Hours)**

Definition of Sales Promotion – Scope and role of Sales Promotion – Objectives of Sales Promotion – Sales Promotion Techniques – Trade Oriented and Consumer Oriented. Sales Promotion – Requirement Identification – Designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – Outsourcing Sales Promotion National and International Promotion Strategies – Integrated Promotion – Co-ordination within the various promotion techniques – Online Sales Promotions – Case studies.

**Unit – IV      Personal Selling & Salesmanship****(12 Hours)**

Introduction – Meaning – Objectives – Theories of Selling - Functions – Personal Selling Process – Evaluation – Compensation – Motivation – Territory Management – Sales Report Preparation and Presentation – Personal Selling Strategy – Selecting Sales Personnel – Ethical Issues.

**Unit – V      Publicity and Public Relations****(12 Hours)**

Meaning – Objectives – Scope – Functions – Integrating PR into Promotional Mix – Marketing Public Relation function – Process of Public Relations – Advantages and disadvantages of PR-Measuring the Effectiveness of PR – PR tools and techniques. Difference between Marketing, PR and Publicity – Social Publicity – Web Publicity and Social Media – Publicity Campaigns.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1	S.A Chunawalla	Advertising & Sales Promotion Management	Himalaya Publication House	2016
2	Wells, Moriarty & Burnett	Advertising, Principles & Practice	Pearson Education	2007
3	Kenneth Clow. Donald Baack	Integrated Advertisements, Promotion and Marketing Communication	Prentice Hall of India	2006

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**Reference Book**

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<b>S.No.</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1	Terence A. Shimp and J.Craig Andrews	Advertising Promotion and other aspects of Integrated Marketing Communications	CENGAGE Learning	2016
2	S. H. H. Kazmi and Satish K Batra	Advertising & Sales Promotion	Excel Books	2008
3.	Julian Cummings	Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work	Kogan Page	2010.
4.	Jaishri Jefhwaney	Advertising Management	Oxford University Press	2013

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**Pedagogy**

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Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity.

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**Course Designer**

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Dr. R. Ayswarya – Assistant Professor, Department of Commerce.

## SKILL BASED ELECTIVE – III

### A. PERSONALITY DEVELOPMENT

2019 – 2020 Onwards

Semester – V	Personality Development	Hours/Week – 2	
Skill Based Elective – III		Credits – 2	
Course Code – 19UCC5SBE3A		Internal 25	External 75

#### Course Objective

- To recognize the importance of developing an integrated sense of personal identity, a positive sense of self and Personal Code of Ethics.
- To make students groom their personality and prove themselves as good personality of the society.
- To develop and nurture a deep understanding of Personal Motivation.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Tell the basic concepts of personality development	K1
CO2	Illustrate the essentials required to develop ones personality	K2
CO3	Identify the factors responsible for success through SWOT analysis, social etiquette behavior, develop and build employability quotient techniques for a successful career	K3
CO4	Analyze the inner personality development skills	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

#### Syllabus

#### Unit – I Introduction to Personality Development

(6 Hours)

The concept of Personality – Dimensions of Personality – Significance of Personality Development – the concept of Success and Failure – Hurdles in Achieving Success – Overcoming Hurdles – Factors responsible for Success – Causes of Failure – SWOT Analysis.

**Unit – II Attitude & Motivation (6 Hours)**

Attitude – Concept – Significance – Factors affecting Attitudes – Positive attitude – Advantages – Negative Attitude – Disadvantages – Ways to develop Positive Attitude – Differences between Personalities having Positive and Negative Attitude. Concept of Motivation – Significance – Internal and External Motives - Importance of self- Motivation – Factors leading to De-Motivation.

**Unit – III Self-Esteem (6 Hours)**

Term self-esteem – Symptoms – Advantages – Do's and Don'ts to develop Positive Self-Esteem – Low Self-Esteem – Symptoms – Personality having Low Self Esteem – Positive and Negative Self Esteem. Interpersonal Relationships – Defining the difference between Aggressive, Submissive and Assertive Behaviors' – Lateral Thinking.

**Unit – IV Other aspects of Personality Development (6 Hours)**

Body language – Problem – Solving – Conflict and Stress Management – Decision Making Skills – Leadership and Qualities of a Successful Leader – Character building – Team-Work – Time Management - Work Ethics – Good Manners and Etiquette.

**Unit – V Employability Quotient (6 Hours)**

Resume building – The art of participating in Group Discussion – Facing the Personal (HR & Technical) Interview – Frequently Asked Questions – Psychometric Analysis – Mock Interview Sessions.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Hurlock, E.B	Personality Development	Tata Mc-Graw Hill, New Delhi	2006
2.	Stephen P. Robbins and Timothy A. Judge	Organizational Behavior	Prentice Hall. Reference	2014

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Andrews, Sudhir	How to Succeed at Interviews	Tata McGraw-Hill	1988
2.	Heller, Robert	Effective leadership. Essential Manager series	DK Publishing	2002
3.	Hindle, Tim	Reducing Stress. Essential Manager series	DK Publishing	2003
4.	Pravesh Kumar	All about Self- Motivation	Goodwill Publishing House	2005

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

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**Course Designer**

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Dr. S. Sowmya – Assistant Professor, Department of Commerce.

### SKILL BASED ELECTIVE - III

#### B. SKILLS FOR COMPETITIVE EXAMINATION

2019 – 2020 Onwards

Semester – V	Skills for Competitive Examination	Hours/Week – 2	
Skill Based Elective – III		Credits – 2	
Course Code – 19UCC5SBE3B		Internal -	External 100

#### Course Objective

- To develop students with Professional and Ethical Attitude, Effective Communication Skills and the attitude of working in group/with people for successful careers.
- To use current Technologies, Skills and Tools necessary for Computing Practices.
- To help students to succeed in Competitive Exams.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Select prospective career in Government and Corporate Sector	K1
CO2	Outline a sense of awareness and other information about various Competitive Examinations	K2
CO3	Solve a problem and to identify the appropriate computing requirement	K3
CO4	Motivate the students to prepare for high level Competitive Exams	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	S	S	S	S	S
CO3	M	M	S	S	S
CO4	M	M	M	S	S

S – Strong; M – Medium; L – Low

#### Syllabus

##### Unit – I Reasoning Ability (6 Hours)

Coding & Decoding – Puzzles – Seating Arrangement – Logical Reasoning – Ranking and Order – Alphanumeric Series – Data Sufficiency – Syllogism – Input and Output - Statement, Argument & Assumption – Reasoning Analogy – Reasoning Inequality – Fundamental Arithmetical Operations – Blood Relations.

##### Unit – II Quantitative Aptitude (6 Hours)

Simplification and Approximation – Profit & Loss – Number Series – Quadratic Equations – Problems on Ages – Boat and Stream – Speed, Time & Distance – Percentage – Ratio &

Proportion – Number System – Simple & Compound Interest – Menstruation – Mixture & Allegations – Time and Work – Pipes and Cistern – Problems on Trains.

**Unit – III Data Analysis and Interpretation (6 Hours)**

Data Interpretation (Bar Graph, Line Chart, Tabular, Caselet, Radar/Web, Pie Chart) – Linear Equation – Probability.

**Unit – IV English Language (6 Hours)**

Reading Comprehension – Cloze Test – Fill in the blanks – Tenses Rules – Sentence Rearrangement – Error Detection – Preposition Rules – Paragraph Completion – Idioms & Phrases.

**Unit – V General Awareness (6 Hours)**

Common Abbreviations – UN and Other Important World Organizations – Current Events of National and International Importance – Current Ministers and Governors – Capitals & Currencies – Monuments and Places of India.

**Distribution of Marks: Multiple Choice Questions - 100 Marks**

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	R.S. Aggarwal	A Modern Approach to Logical Reasoning	S Chand	2006
2.	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S Chand	2017

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	B.S. Sijwalii J Indu Siwali	A New Approach to REASONING Verbal & Non-Verbal	Arihant	2014
2.	Heller, Robert	Quantitative Aptitude For Competitive Examinations	Oswal	2020

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Experience Discussion & Group Discussion.

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**Course Designer**

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Ms. N. Akilandeswari – Assistant Professor, Department of Commerce.

## UGC JEEVAN KAUSHAN LIFE SKILLS

### PROFESSIONAL SKILLS

2019 – 2020 Onwards

<b>Semester - V</b>	<b>Professional Skills</b>	<b>Hours/Week - 2</b>	
<b>UGC Jeevan Kaushal Life Skills</b>		<b>Credits - 2</b>	
<b>Course Code - 19UGPS</b>		<b>Internal 25</b>	<b>External 75</b>

#### Course Objective

- To prepare students to become viable entrepreneurs or employees with necessary professional skills with sound knowledge of Indian and Tamil Culture and Heritage.
- To enhance the comprehensive skills required for a work environment leading them competent and confident.

#### Course Outcome

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Identify and define professional communication skills and effective interaction.	K1
CO2	Examine and reproduce LSRW skills in professional development.	K2
CO3	Explain and express views and opinions in an assertive manner.	K2
CO4	Prepare and practise to be aware of the cultural heritage of India.	K3
CO5	Employ and transfer the acquired skills in a practical approach	K3

#### Mapping with Programme Outcomes

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	L	S	S
<b>CO2</b>	S	S	L	M	S
<b>CO3</b>	S	S	M	M	S
<b>CO4</b>	M	S	S	L	L
<b>CO5</b>	S	S	L	S	S

S – Strong; M – Medium; L – Low

#### Syllabus

##### Unit – I      **Resume Skills** (5 Hours)

- Preparation and Presentation.
- Avoiding Common Errors.
- Preparing Resumes for Specific Purposes.

##### Unit – II      **Interview Skills** (8 Hours)

- Useful Vocabulary
- Preparation and Presentation.
- Dos and Don'ts

Dr. Rita Shanthakumar, Associate Professor & Dr. A. Suganthi, Assistant Professor,  
Department of English.

**CORE COURSE - XI**  
**CORPORATE ACCOUNTING**

**2019 – 2020 Onwards**

<b>Semester - VI</b>	<b>Corporate Accounting</b>	<b>Hours/Week - 6</b>	
<b>Core Course - XI</b>		<b>Credits - 5</b>	
<b>Course Code - 19UCC6CC11</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To understand various adjustments related to share capital.
- To know the pattern of final accounts of the company.
- To understand the provisions of the Company Act and to build accountability in corporate sector.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO 1	Recall the conceptual background of Company Accounts	K1
CO2	Explain the concepts and techniques on the issue and redemption of Preference Shares and Debentures	K2
CO3	Build knowledge on value of goodwill and shares of business firm.	K3
CO4	Analyse the accounts of Holding Companies and Banking Companies	K4

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	M	M	M	S	S
<b>CO4</b>	M	M	M	M	M

S – Strong; M – Medium; L – Low

**Syllabus**

**Unit – I      Accounting of Equity Shares      (18 Hours)**

Introduction to Company Act - Issue of shares: Par, Premium and Discount, Forfeiture and Reissue of Shares – Underwriting of Shares: Marked, Unmarked & Firm underwriting, Complete underwriting and partial underwriting.

**Unit – II    Accounting of Preference Shares & Debentures      (18 Hours)**

Issue and Redemption of Preference Shares - Provisions relating to issue and redemption of preference shares - Issue and Redemption of debentures.

**Unit – III Profit Prior to incorporation & Final Accounts of a Company (18 Hours)**

Profit Prior to incorporation – Treatment of profit or loss prior to incorporation – Preparation of Final accounts of companies – Company Balance Sheet - Computation of Managerial Remuneration.

**Unit – IV Holding Company Accounts (18 Hours)**

Accounts of Holding Companies (excluding Inter Company Holdings).

**Unit – V Accounting of Banking & Insurance Company (18 Hours)**

Accounts of Banking Companies (new format) and Insurance Companies – Preparation of Profit and Loss Account – Balance Sheet.

**Distribution of Marks: Theory 20% & Problems 80%**

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	2018

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2017
2.	Gupta. R L and Radhasamy. M	Corporate Accounting	Sultan Chand & Sons	2013
3.	M.C. Shukla & T.S. Grewal	Advanced Accountancy	Sultan Chand & Sons	2016

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions,

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**Course Designer**

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Dr. P. Banu, Assistant Professor, Department of Commerce.

**CORE COURSE – XII**  
**INCOME TAX THEORY LAW & PRACTICE**

**2019 – 2020 Onwards**

<b>Semester - VI</b>	<b>Income Tax Theory Law &amp; Practice</b>	<b>Hours/Week – 6</b>	
<b>Core Course – XII</b>		<b>Credits – 5</b>	
<b>Course Code – 19UCC6CC12</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To help the students understand and apply basic concepts and provisions of Income Tax Act.
- To lay down a foundation for computing gross total income and total tax liability.
- To gain procedural knowledge about Income Tax law in force for the relevant assessment year.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Define the basic concepts of Income Tax and Residential status of an individual	K1
CO2	Explain the taxable income from other sources	K2
CO3	Apply and practice the computation of Total Income of house property and business or profession	K3
CO4	Examine the tax liability of an assessee.	K4

**Mapping with the Program Outcomes**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	M
<b>CO2</b>	M	M	M	M	M
<b>CO3</b>	M	M	M	M	M
<b>CO4</b>	M	M	M	M	M

S-Strong , M- Medium , L- Low

**Syllabus**

**Unit - I      Introduction to Income Tax      (18 hours)**

Income Tax Act 1961- Definitions – Income – Agricultural Income - Person – Assessee – Types of Assessee - Previous Year – Assessment Year – Residential Status – Scope of Total Income – Capital and Revenue Receipts and Expenditure – Income exempt under Sec.10.

**Unit - II      Income from Salaries      (18 hours)**

Computation of Income from Salaries – Annual accretion – Provident Fund - Allowances – Perquisites – Types and treatment – Profit in lieu of salary – Exempted profits – Deduction u/s 16.

**Unit - III      Income from House Property & Profits and Gains of Business or Profession  
(18 hours)**

Computation of Income from House Property – Determination of GAV, NAV – Deduction out of annual value – Exempted House Property Income - Profits and Gains of Business or Profession – Meaning – Computation - Expenses expressly allowed – Expenses expressly disallowed.

**Unit - IV      Income from Capital Gain & Other Sources      (18 hours)**

Computation of capital gain – Cost of acquisition – Cost of improvement – Exempted capital gain – Tax on capital gain - Computation of income from other sources – Specific incomes and other incomes chargeable under the head income from other sources.

**Unit - V      Gross Total Income & Tax Liability      (18 hours)**

Assessment of Individual - Set off and carry forward of losses – Deduction from Gross total income – Total tax liability - Income tax Authorities – Procedure for assessment – Tax Deducted at Source (TDS) – E-filing.

**Distribution of Marks: Theory 20 % & Problem 80%**

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1	Dr. H. C. Mehrotra	Income Tax Law and Practice	Sahithya Bhavan Publications	2020
2	Dr. N. Hariharan	Income Tax Law and Practice	Vijay Nicole Chennai	2020

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**Reference**

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S.No.	Authors	Title	Publishers	Year of Publication
1	T.S.Reddy and Y. Hari Prasad Reddy	Income Tax Theory, Law and Practice	Margham Publications, Chennai	2020
2	Dr. Vinod K.Singhania, Dr. Kapil Singhania	Direct Taxes Law and Practice	Taxmann Publications	2021

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**Pedagogy**

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Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment & Experience Discussion.

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**Course Designer**

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Dr. M. A. Parveen Banu, Associate Professor, Department of Commerce.

## CORE PRACTICAL – III

### COMPUTERIZED ACCOUNTING - PRACTICALS

2019 – 2020 Onwards

Semester - VI	Computerized Accounting - Practicals	Hours/Week - 6	
Core Practical - III		Credits - 5	
Course Code - 19UCC6CC3P		Internal 40	External 60

#### Course Objective

- To enable the students to learn basic concepts of accounting packages.
- To impart knowledge about Goods and Services Tax.

#### Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic concepts of manual accounting	K1
CO2	Explain the procedure for creating a company	K2
CO3	Apply the accounting procedures for Ledger creation, Accounting vouchers and Cost Centre.	K3
CO4	Analyse stock group, stock category, stock item and compare stock category summary with godown summary	K4
CO5	Explain and generate different types of reports	K5

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	M	M	M
CO3	S	M	M	M	M
CO4	M	M	M	M	M
CO5	M	M	M	M	M

S-Strong , M- Medium , L- Low

#### Syllabus

##### Unit – I Introduction to Tally ERP (18 Hours)

Computerized Accounting – Meaning and Features – Advantages and Disadvantages – Computerized Vs. Manual Accounting – Introduction to Tally ERP 9- Creating a Company – Altering and Deleting a Company.

##### Unit – II Ledgers, Groups and Vouchers (18 Hours)

Creating the ledgers- Multiple Ledgers – Altering and Deleting Ledgers – Creating Groups – Altering and Deleting Groups – Payment voucher – Receipt Voucher – Contra and Journal Voucher – Inventory Voucher.

**Unit - III      Inventory****(18 Hours)**

Integrating Accounts and Inventory – Stock Group – Multiple Stock Groups - Stock Category – Multiple Stock Categories - Units of Measure – Stock Items – Stock Valuation - Godown and Locations.

**Unit - IV      Advanced Accounting and Inventory in Tally ERP 9****(18 Hours)**

Bill wise Details – Cost Centres and Cost Categories – Multiple stock Valuation - Sales and Purchase Order Processing - Tracking Inventory – Rejection in and Rejection Out - Batch wise details – Bill of Materials – Reorder levels – Movement analysis – Profitability Analysis.

**Unit - V      GST & Generating Reports****(18 Hours)**

Introduction to GST – Registration - Creating Company with GST – Creating Tax Ledgers - Recording GST Sales – Financial Reports: Trial Balance – Profit and Loss – Balance Sheet – Working Capital – Cash Flow and Fund Flow Statement – Bank Reconciliation Statement - Stock Summary.

**List of Practicals**

1. Creation, alteration and deletion of companies and user defined accounting groups.
2. Creation, alteration and deletion of ledger and final accounts and balance sheet preparation.
3. Voucher entries in double entry mode.
4. Voucher entries using cost centres and cost categories
5. Voucher entries using bill wise details and interest calculation
6. Creation, alteration and deletion of inventory masters.
7. Order processing and voucher entries using accounting and inventory vouchers.
8. Generating Accounting and Inventory Reports

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**Text Book**

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S.No	Authors	Title	Publishers	Year of publication
1	A.K. Nadhani	Implementing Tally ERP	BPB Publications, Chennai	2019
2	Tally Education Private Ltd., Bengaluru	Tally ERP 9	BPB Publications	2017

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**Reference**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of publication</b>
1	Vishnu P. Singh	Tally ERP 9 with GST	Sultan Chand & Sons	2018
2	V. Srinivasa vallabhan	Computer Applications in Business	Sultan Chand & Sons	2018

**Pedagogy**

Lecture, Power Point Presentation, Lab Demonstration, Group Discussion, Quiz & Assignment.

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**Course Designer**

Ms. S. Praveena, Assistant Professor, Department of Commerce.

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**MAJOR BASED ELECTIVE – II**  
**A. HUMAN RESOURCE MANAGEMENT**  
**2019 – 2020 Onwards**

<b>Semester – VI</b>	<b>Human Resource Management</b>	<b>Hours/Week – 5</b>	
<b>Major Based Elective – II</b>		<b>Credits – 4</b>	
<b>Course Code – 19UCC6MBE2A</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To understand the Human Resource Management and System at various levels.
- To develop relevant skills necessary for application in HR related issues.
- To integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.

**Course Outcome**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Define the basic concepts, functions and processes of HRM.	K1
CO2	Summarise the steps for recruitment and selection	K2
CO3	Apply the procedures for managing performance and compensation	K3
CO4	Analyse the various ways and methods of developing maintaining and integrating human resources	K4

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	M
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	M	M	M	M	M
<b>CO4</b>	M	M	M	M	M

S-Strong , M- Medium , L- Low

**Syllabus**

**Unit – I Introduction to HRM (15 Hours)**

Meaning, Definition, Nature and Scope of HRM – Characteristics – Objectives – Significance – Functions – Qualities of Human Resource Manager – HRM Environment – Preconditions for the success of HRM – Limitations of HRM – Human Resource Management in a changing Environment – Workforce Diversity – Downsizing – Voluntary Retirement Scheme.

**Unit – II Acquiring Human Resources (15 Hours)**

Human Resources Planning – Features – Objectives – Importance – Limitations and factors influencing HRP – Job Analysis and Job Design – Process – Techniques – Uses – Recruitment – Sources – Techniques – Recent Trends in Recruitment – Factors affecting recruitment – Selection – Steps in Selection Process – Placement, induction and socialisation.

**Unit – III      Developing Human Resources****(15 Hours)**

Employee Training – Need – Importance – Types – Objectives and Identifying Training needs – Methods and Techniques of Training – Executive Development – Objectives – Importance – Process – Principle – Human Resource Development – Concept – Objectives, Mechanisms and Assumptions of HRD – Need – Significance – Principles – Scenario of HRD in Indian Industry – Emotional Quotient – Mentoring – Total Quality Management.

**Unit – IV      Managing Performance and Compensation****(15 Hours)**

Performance Appraisal – Concept – Objectives – Process – Importance – Methods – Essentials – Performance Appraisal through MBO – 360 Degree Appraisal Technique – Job Evaluation – Concepts – Objectives – Process – Advantages – Methods – Limitations – Wage and Salary Administration – Factors affecting wages – Objectives – Principles – Essentials of a sound wage and salary structure – Incentives.

**Unit – V      Maintaining and Integrating Human Resources****(15 Hours)**

Employee Health and Safety – Significance of Occupational Health – Working Conditions affecting Health – Occupational Hazards and Diseases – Statutory Provisions concerning Health Employee Safety – Significance Causes of Industrial Accidents – Employee Welfare – Meaning – Significance – Types – Social Security – Work Environment – Job Satisfaction – Concept – Determinants – Quality of Work Life – Management of Stress and Burnout.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	C.B. Gupta	Human Resource Management	Sultan Chand & Sons	2015

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**Reference**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S.S. Khanka	Human Resource Management	S.Chand	2018
2.	V.S.P. Rao	Human Resource Management	Excel Books	2020
3.	Dessler, G and Varkkey, B	Human Resource Management	Prentice Hall	2017

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**Pedagogy**

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Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment & Experience Discussion.

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**Course Designer**

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Dr. J. Praba, Assistant Professor, Department of Commerce.

## MAJOR BASED ELECTIVE - II

### B. MODERN BANKING

2019 – 2020 Onwards

Semester – VI	Modern Banking	Hours/Week –5	
Major Based Elective – II		Credits –4	
Course Code - 19UCC6MBE2B		Internal 25	External 75

#### Course Objective

- To acquaint the students with the fundamentals of banking.
- To make the students aware of banking business and practices.
- To enlighten the students regarding the new concepts introduced in the banking system.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the concepts of Banking Regulation Act, functions of commercial banks and its role in economic development	K1
CO2	Identify the functions of product and services offered in a banking sector	K2
CO3	Build knowledge about the various electronic payment methods	K3
CO4	Classify and demonstrate the types of deposits, cheques, loans and Advances	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	S	S	S	S
CO3	M	M	M	M	M
CO4	M	S	S	M	M

S – Strong; M – Medium; L – Low

#### Syllabus

#### Unit – I Introduction to Banking (15 Hours)

Banking meaning and Definition – Banking Regulation Act 1949 – Functions of Commercial Banks – Nationalization and privatizations of banks in India – Role of banks in Economic Development – Women Bank.

#### Unit – II Banker Customer Relationship and Types of Accounts (15 Hours)

Central Banking – Meaning – Functions of RBI – Definition of banker and Customer – General Relationship – Who can be a customer – Various types of account – Types of deposits – General precautions for opening Accounts – KYC Norms.

**Unit – III      Negotiable Instruments****(15 Hours)**

Meaning, Definition and types of Negotiable Instruments – Endorsement – Meaning, definition and kinds - Cheques – Crossing of Cheques – Types – Payment and collection of Cheques – Legal status – Truncated cheque and e- cheque.

**Unit – IV      Loans and Advances & Banking Ombudsman Scheme****(15 Hours)**

Loans and advances – Principles of sound lending – Style of credit – Types of loans – Lien, Mortgage, Pledge and Hypothecation – General principles of secured advances – Advances against goods and document of title of goods – The Banking Ombudsman Scheme.

**Unit – V      E – Banking****(15 Hours)**

Electronic delivery channels – Credit cards – Debit Cards – ATM – E – Banking – E-Banking transactions – Mobile banking – Inter Bank Mobile Payment (IMPs) – Virtual Currency – Models of E-banking – Advantages – Constraints – Security measures – Electronic Payment System (EPS) – NEFT, RTGS, SWIFT, WIRE.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Sundaram & Varshney	Banking Theory Law & Practice	Sultan Chand & Sons	2014
2.	E.Gorden and K.Natarajan	Banking Theory Law & Practice	Himalaya Publishing House	2017

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**Reference**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S. Gurusamy	Banking Theory Law & Practice	Vijay Nicole Imprints (P) Ltd	2016
2.	Kandasami. K.P	Banking Theory Law & Practice	Sultan Chand & Company	2010

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Dr. D. Sarala, Assistant Professor, Department of Commerce.

## MAJOR BASED ELECTIVE - III

### A. AUDITING

2019 – 2020 Onwards

Semester - VI	Auditing	Hours/Week – 6	
Major Based Elective - III		Credits – 4	
Course Code - 19UCC6MBE3A		Internal 25	External 75

#### Course Objective

- To provide in-depth study of auditing principles, concepts and its practices.
- To know the meaning of internal control, internal check and audit.
- To impart knowledge about the methods of auditing and their applications.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Tell the concepts of auditing framework systems	K1
CO2	Illustrate the roles and responsibilities of a company auditor	K2
CO3	Apply latest technological procedures in auditing	K3
CO4	Examine the different types of vouchers	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	S	M	M	M	M

S – Strong; M – Medium; L – Low

#### Syllabus

**Unit – I Introduction to Audit (18 Hours)**

Introduction to Audit – Meaning and Definition – Objectives of Audit – Classification of Audit – Internal and External Audit – Types – Advantages and Limitations – Internal Check Advantages and Disadvantages – Procedure of Audit.

**Unit – II Vouching (18 Hours)**

Vouching, meaning and importance – Vouching of Credit and Cash Transactions – Verification and Valuation of assets and liabilities – Objectives – Vouching of Impersonal Ledgers – Vouching of debit and credit side of cash book.

**Unit – III      Role of an Auditor****(18 Hours)**

Appointment of auditor - Auditors duty regarding depreciation – Audit of limited companies – Auditors qualification and disqualification – Rights, duties and power of Auditor – Auditor Financial Statements – Auditors liability.

**Unit – IV      Investigation and Audit Report****(18 Hours)**

Investigation – Objects of investigation – Investigation under different situation – Divisible Profits and Dividends – Professional Ethics – Auditing of Computerised accounting – Audit Reports – Types – Contents of Audit Reports – Sinking fund – Reserve Fund – Capital Reserve – Secret Reserve – Auditors Duty in connection with Reserve.

**Unit – V      EDP Audit****(18 Hours)**

EDP Auditing – Definition – Need for control – Effects of EDP Auditing – Steps in EDP Audit – Legal influences of EDP Audit – Division of Auditing in EDP Environment – Control in EDP Environment.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	S.Vengadamani	Practical Auditing	Margham Publications	2013
2.	B.N.Tandon	Principles of Auditing	S.Chand and Company, New Delhi.	2007

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**Reference**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Ravinder Kumar and Virendar Sharma	Auditing Principles and Practices	PHI Learning Pvt. Ltd., New Delhi.	2009
2.	Dr. L. Natarajan	Practical Auditing	Margham Publications	2018
3.	Dr. V. Radha	Practical Auditing	Prasanna Publications	2014

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

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**Course Designer**

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Ms. Shilpa A. Talreja, Assistant Professor, Department of Commerce.

## MAJOR BASED ELECTIVE – III

### B. MANAGEMENT INFORMATION SYSTEM

2019 – 2020 Onwards

Semester – VI	Management Information System	Hours/Week – 6	
Major Based Elective - III		Credits – 4	
Course Code – 19UCC6MBE3B		Internal 25	External 75

#### Course Objective

- To integrate the knowledge and skills in the field of Management Information System.
- To cope up with the emerging challenges of management in the upcoming Technology Scenario.
- To improve business decision making and gain competitive advantage.

#### Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the theoretical concepts of Management Information System	K1
CO2	Explain the security risks associated with Managerial Information Systems	K2
CO3	Apply information system in various Managerial Functions	K3
CO4	Analyse the application of information system in Planning and Decision Making	K4

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	M	M	M	M
CO4	M	M	S	M	M

S – Strong; M – Medium; L – Low

#### Syllabus

#### Unit – I Introduction (18 Hours)

Management Information System – Meaning – Features – Requisites of an effective MIS – MIS Model – Components – Sub system of MIS - Role and Importance – Corporate Planning for MIS – Growth of MIS in an organization – Limitations of MIS.

#### Unit – II Information System (18 Hours)

System concepts – Elements – Characteristics - Types of System – Information System: Meaning – Definition – Features – Needs – Roles – Major challenges of Information System – System Development Life Cycle.

**Unit – III Functional Information System****(18 Hours)**

Financial Information – Marketing Information – Personnel Information – Production Information – Sales Information – Accounting Information – Input – Output – Model – Advantages and Disadvantages.

**Unit – IV System Analysis and Design****(18 Hours)**

System Investigation – System Analysis – System Design – System Implementation – System Maintenance – Database Management System.

**Unit – V Information System Application****(18 Hours)**

Enterprise Resource Planning (ERP): An overview – Meaning – Characteristics – Benefits and Limitations – ERP and related technologies – Business Process Re-engineering – Data Warehousing – Data Mining – Decision Support System.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Murthy C	Management Information System	Himalaya Publications	2015
2.	Sadagopan S	Management Information System	PHI Learning	2012
3.	Gordan. B Davis and Margrethe H. Osan	Management Information System	Mc GREW Hills Publication	2011
4.	O'Brien J.A.	Management Information System	Tata McGraw Hill Publication	2010

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Aman Jindel	Management Information System	Kalyani Publications	2012
2.	Kenneth C. Laudon Jane P. Laudon	Management Information System	Pearson Education	2014

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**Pedagogy**

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Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

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**Course Designer**

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Dr. C. Subha – Assistant Professor, Department of Commerce.