CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)

Nationally Accredited with 'A+' Grade by NAAC

TIRUCHIRAPPALLI

PG & RESEARCH DEPARTMENT OF COMMERCE

LEARNING OUTCOMES BASED CURRICULUM

FRAMEWORK

(CBCS - LOCF)

B.Com. CA

2023 -2024 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)
PG & RESEARCH DEPARTMENT OF COMMERCE

VISION

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

MISSION

➢ To promote excellent education in the changing environment of information and communication technology and commerce sectors.

➢ Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.

➢ Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

PROGRAMME EDUCATIONAL OBJECTIVES
(PEOs)

PEOs	Statements
PEO1	**LEARNING ENVIRONMENT** To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest qualitystandards and train the students to be effective leaders in their chosen fields.
PEO2	**ACADEMIC EXCELLENCE** To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
PEO3	**EMPLOYABILITY** To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
PEO4	**PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY** To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
PEO5	**GREEN SUSTAINABILITY** To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development.

PROGRAMME OUTCOMES FOR B.Com., B.Com. CA, B.B.A. PROGRAMME

PO NO.	On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to
PO 1	**PROGRAMME KNOWLEDGE AND ENVIORNMENT SUSTAINABILITY** Acquire a strong foundation in the areas of Commerce, Management and Information Technology that needs to respond to the constantly changing Business and Legal environment.
PO 2	**CRITICAL THINKING AND DECISION MAKING SKILLS** Analyze and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations.
PO 3	**ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT** Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government.
PO 4	**TEAM WORK AND PROFICIENCY DEVELOPMENT** Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
PO 5	**PROFESSIONAL SKILLS AND EMPLOYABILITY** Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.

PROGRAMME SPECIFIC OUTCOMES FOR B.Com. CA

PSO NO	The Students of B.Com. CA will be able to	POs Addressed
PSO1	Understand the various concepts related to Commerce and Computer Applications.	PO1 PO2
PSO2	Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector.	PO2
PSO3	Adopt frameworks for sustainable development in their career with virtuous to become a successful entrepreneur and application developer.	PO3
PSO4	Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges.	PO4 PO5
PSO5	Exhibit proficiency in globally relevant multidisciplinary areas of computing with environmental considerations.	PO5

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com. CA – PROGRAMME STRUCTURE
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the candidates admitted from the academic year 2023 – 2024 onwards)

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
I	I	Language Course - I (LC)	Pothutamil - I	23ULT1	6	3	3	25	75	100
			Hindi ka Samanya Gyan aur Nibandh	23ULH1						
			Poetry, Grammar and History of Sanskrit Literature	23ULS1						
			Foundation Course : Paper I – French - I	23ULF1						
	II	English Language Course - I (ELC)	General English - I	23UE1	6	3	3	25	75	100
	III	Core Course - I (CC)	Financial Accounting -I	23UCC1CC1	6	5	3	25	75	100
		Core Course - II (CC)	Principles of Management	23UCC1CC2	6	5	3	25	75	100
		First Allied Course- I (AC)	Python Programming and Lab	23UCC1AC1	4	3	3	50	50	100
	IV	Ability Enhancement Compulsory Course-I (AECC)	UGC Jeevan Kaushal - Value Education	23UGVE	2	2	-	100	-	100
		Total			**30**	**21**				**600**
II	I	Language Course - II (LC)	Pothutamil - II	23ULT2	6	3	3	25	75	100
			Hindi Literature & Grammar - II	22ULH2						
			Prose, Grammar and History of Sanskrit Literature	23ULS2						
			Basic French -II	22ULF2						
	II	English Language Course - II (ELC)	General English - II	23UE2	6	3	3	25	75	100
	III	Core Course - III (CC)	Modern Marketing	23UCC2CC3	6	5	3	25	75	100
		Core Course -IV (CC)	Web Design	23UCC2CC4	6	5	3	25	75	100
		First Allied Course - II (AP)	HTML (P)	23UCC2AC1P	4	3	3	40	60	100
	IV	Ability Enhancement Compulsory Course – II (AECC)	Environmental Studies	22UGEVS	2	2	-	100	-	100
	Extra Credit Course		SWAYAM Online Course	As per UGC Recommendations						
		Total			**30**	**21**				**600**

III	I	Language Course - III (LC)	Pothutamil - III	**23ULT3**	6	3	3	25	75	100
			Hindi Literature & Grammar - III	**22ULH3**						
			Drama, Grammar and History of Sanskrit literature	**23ULS3**						
			Intermediate French - I	**22ULF3**						
	II	English Language Course - III (ELC)	Learning Grammar through Literature - I	**23UE3**	6	3	3	25	75	100
	III	Core Course - V (CC)	Business Accounting	**23UCC3CC5**	5	5	3	25	75	100
		Core Course - VI (CC)	Database Management Systems	**22UCC3CC6**	5	5	3	25	75	100
		Second Allied Course – I (AC)	Business Law	**22UCC3AC3**	4	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course – III (AECC)	Innovation and Entrepreneurship	**22UGIE**	2	1	-	100	-	100
		Generic Elective Course – I (GEC)	Office Management	**22UCC3GEC1**	2	2	3	25	75	100
			Basic Tamil - I	**22ULC3BT1**						
			Special Tamil - I	**22ULC3ST1**						
	Extra Credit Course		Swayam Online Course		As per UGC Recommendations					
Total					**30**	**22**				**700**

*15 Days INTERNSHIP during Semester Holidays.

IV	I	Language Course - IV (LC)	Pothutamil - IV	**23ULT4**	6	3	3	25	75	100
			Hindi Literature & Functional Hindi	**22ULH4**						
			Alankara, Didactic and Modern Literatures and Transalation	**23ULS4**						
			Intermediate French -II	**22ULF4**						
	II	English Language Course-IV (ELC)	Learning Grammar through Literature - II	**23UE4**	6	3	3	25	75	100
	III	Core Course - VII (CC)	Cost Accounting	**22UCC4CC7**	5	5	3	25	75	100
		Core Practical - I (CP)	Database Management Systems (P)	**22UCC4CC1P**	5	5	3	40	60	100
		Second Allied Course – II (AC)	Business Tools for Decision Making	**22UCC4AC4**	4	3	3	25	75	100
	Internship			**22UCC4INT**	-	2	-	-	-	100
	IV	Generic Elective Course– II (GEC)	E-Business	**22UCC4GEC2**	2	2	3	25	75	100
			Basic Tamil - II	**22ULC4BT2**						
			Special Tamil - II	**22ULC4ST2**						
		Skill Enhancement Course– I (SEC)	Accounting Package (P)	**22UCC4SEC1P**	2	2	3	40	60	100
	Extra Credit Course		Swayam Online Course		As per UGC Recommendations					
Total					**30**	**25**				**800**

Sem	Part	Course	Title	Code						
V	III	Core Course – VIII (CC)	Accounting for Managerial Decisions	23UCC5CC8	6	5	3	25	75	100
		Core Course - IX (CC)	R Programming	22UCC5CC9	5	5	3	25	75	100
		Core Course - X (CC)	Digital Marketing	22UCC5CC10	5	5	3	25	75	100
		Core Practical - II (CP)	R Programming (P)	22UCC5CC2P	5	5	3	40	60	100
		Discipline Specific Elective– I (DSE)	A. Business Correspondence and Reporting	23UCC5DSE1A	5	3	3	25	75	100
			B. E-Retailing	23UCC5DSE1B						
			C. Mobile Applications	23UCC5DSE1C						
	IV	Ability Enhancement Compulsory Course-IV (AECC)	UGC Jeevan Kaushal - Professional Skills	22UGPS	2	2	-	100	-	100
		Skill Enhancement Course– II (SEC)	Skills for Competitive Examination	22UCC5SEC2	2	2	3	-	100	100
		Extra Credit Course	Swayam Online Course	As per UGC Recommendations						
		Total			**30**	**27**				**700**

Sem	Part	Course	Title	Code						
VI	III	Core Course – XI (CC)	Corporate Accounting	23UCC6CC11	5	4	3	25	75	100
		Core Course - XII (CC)	Direct Taxation	23UCC6CC12	5	4	3	25	75	100
		Core Course – XIII (CC)	Entrepreneurial Development	23UCC6CC13	4	3	3	25	75	100
		Core Course - XIV (CC)	Cyber Security	22UGCS	5	4	3	25	75	100
		Discipline Specific Elective– II (DSE)	A. Management Information System	23UCC6DSE2A	5	3	3	25	75	100
			B. Auditing	23UCC6DSE2B						
			C. Corporate Social Responsibility	23UCC6DSE2C						
		Project	Project Work	23UCC6PW	5	4	-	-	100	100
	IV	Ability Enhancement Compulsory Course-V (AECC)	Gender Studies	22UGGS	1	1	-	100	-	100
	V	Extension Activity		22UGEA	-	1	-	-	-	-
		Total			**30**	**24**				**700**
		Grand Total			**180**	**140**				**4100**

Courses & Credits for B.Com. CA

Part	Course	No. of Courses	Credits	Total
I	Tamil/ Other Language	4	3	12
II	English	4	3	12
III	Core (Theory& Practical)	16	75	
	Project Work	1	4	
	Internship	1	2	
	First Allied	2	6	
	Second Allied	2	6	99
	DSE	2	6	
IV	GEC	2	4	
	SEC	2	4	
	AECC-I Value Education	1	2	
	AECC-II-Environmental Studies	1	2	
	AECC-III-Innovation and Entrepreneurship	1	1	16
	AECC-IV-Professional Skills	1	2	
	Gender Studies	1	1	
V	Extension Activities	--	1	01
		4100		140

Semester I	Internal Marks: 25		External Marks: 75		
COURSE CODE	COURSE TITLE		CATAGORY	Hrs/ Week	CREDITS
23UCC1CC1	FINANCIAL ACCOUNTING – I		CORE	6	5

Course Objective

➢ To understand the basic accounting concepts and standards.
➢ To know the basis for calculating business profits.
➢ To familiarize with the accounting treatment of depreciation.
➢ To learn the methods of calculating profit for single entry system.
➢ To gain knowledge on the accounting treatment of insurance claims.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and outline the accounting concepts, rectification of errors and Bank Reconciliation Statement.	K1
CO2	Explain the purpose of financial accounting and Non-Profit Organisation	K2
CO3	Apply the accounting procedures for recording various financial transactions.	K3
CO4	Analyse the various methods of providing depreciation and Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4, K5
CO5	Analyse and evaluate financial statements in any given context or situation	K4, K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	3	3	2	2	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.	18	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. **Accounts of Non-Profit Organisation** Receipt & Payment Accounts – Income & Expenditure Accounts – Balance Sheet – Adjustments.	21	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs. Revaluation **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**Royalty and Insurance Claims** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)			
VI	**Self Study for Enrichment (Not to be included for External Examination)** Difference between Balance Sheet and Trial Balance, Adjustment and Closing Entries – Negotiable Instrument, Difference between Promissory note and Bills of Exchange.	-	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**

Distribution of Marks: Theory 20% & Problem80%

Text Books
1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. ShuklaGrewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.

Reference Books

1. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

Web References

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

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. J. Lalithambigai.

Semester I	Internal Marks: 25		External Marks: 75		
COURSE CODE	**COURSE TITLE**		**CATAGORY**	**Hrs/ Week**	**CREDITS**
23UCC1CC2	**PRINCIPLES OF MANAGEMENT**		**CORE**	**6**	**5**

Course Objective

➢ To understand the basic management concepts and functions
➢ To know the various techniques of planning and decision making
➢ To familiarize with the concepts of organisation structure
➢ To gain knowledge about the various components of staffing
➢ To enable the students in understanding the control techniques of management

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the basic principles and concepts of management and summarize the various authorization and responsibilities of an organization.	K1
CO2	Explain the importance of planning and decision making in an organization	K2
CO3	Apply and integrate planning, organizing, decision-making, staffing and directing processes in an organization.	K3
CO4	Analyze the various methods of performance appraisal	K4
CO5	Explain the notions of directing, co-ordination and control in management.	K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	2	3	3	3	3	3
CO3	3	3	3	2	2	3	3	3	2	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	3	3	2	2	3	3	3	3	2

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	**Introduction to Management** Meaning – Definitions – Nature and Scope – Levels of Management – Importance – Management Vs. Administration – Management: Science or Art – Evolution	18	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.			
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process – Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types – Steps in Decision Making – Forecasting – Rational Decision Making – Process – Decision Making Under Different Conditions.	18	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**
III	**Organizing** Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Centralization and Decentralization – Span of Management.	18	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**
IV	**Staffing** Introduction – Concept of Staffing-Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test – Interview– Training: Need – Types– Promotion – Management Games – Performance Appraisal – Meaning and Methods – 360 degree Performance Appraisal – Work from Home – Managing Work from Home [WFH].	18	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**
V	**Directing** Motivation – Meaning – Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature – Types and Theories of Leadership – Styles of Leadership – Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce – Supervision. **Co-ordination and Control**	18	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**

	Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].			
VI	**Self Study for Enrichment (Not to be included for End Semester Examination).** Departmentalisation – Basis – Meaning and Importance – Policies – Meaning and Types –Procedure – Requisites for excellent co-ordination.	**-**	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**

Text Books

1. Gupta. C. B, -Principles of Management-L.M. Prasad, S. Chand& Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P. C. Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Grifffin, Management principles and applications, Cengage learning, India.
4. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Web References

➤ http://www.universityofcalicut.info/sy1/management
➤ https://www.managementstudyguide.com/manpower-planning.htm
➤ https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/21392

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. Shilpa A. Talreja.

ELECTIVE - I
PYTHON PROGRAMMING AND LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCC1AC1	2		2		3	4	50	50	100

	Learning Objectives
LO1	Describe the core syntax and semantics of Python programming language.
LO2	Discover the need for working with the strings and functions.
LO3	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.
LO4	Understand the usage of packages and Dictionaries

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction: Computer algorithms-Computer Hardware-Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output	12
II	Control Structures: Boolean Expressions - Selection Control - If Statement- Indentation in Python- Multi-Way Selection -- Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges.	12
III	Functions: Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non-Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python-Variable Scope. Recursion: Recursive Functions	12
IV	Objects and their use: Software Objects - Turtle Graphics – Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules -	12
V	Dictionaries and Sets: Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling	12
	Total	**60**

	Course Outcomes
CO1	Develop and execute simple Python programs
CO2	Write simple Python programs using conditionals and looping for solving problems
CO3	Decompose a Python program into functions
CO4	Represent compound data using Python lists, tuples, dictionaries etc.

	Textbooks
1	Charles Dierbach, "Introduction to Computer Science using Python - A computational Problem-solving Focus", Wiley India Edition, 2015.
2	Wesley J. Chun, "Core Python Applications Programming", 3rd Edition , Pearson Education, 2016

3	Mark Lutz, "Learning Python Powerful Object Oriented Programming", O'reilly Media 2018, 5th Edition.
	Reference Books
1	Timothy A. Budd, "Exploring Python", Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
2	John Zelle, "Python Programming: An Introduction to Computer Science", Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1590282410
3	Michel Dawson, "Python Programming for Absolute Beginers" , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1435455009

NOTE: Latest Edition of Textbooks May be Used

Web Resources
1	https://onlinecourses.swayam2.ac.in/cec22_cs20/preview

Python Programming Lab	

Learning Objectives: (for teachers: what they have to do in the class/lab/field)
- Acquire programming skills in core Python.
- Acquire Object-oriented programming skills in Python.
- Develop the skill of designing graphical-user interfaces (GUI) in Python.
- Develop the ability to write database applications in Python.
- Acquire Python programming skills to move into specific branches

Course Outcomes: (for students: To know what they are going to learn)

CO1: To understand the problem solving approaches

CO2: To learn the basic programming constructs in Python

CO3: To practice various computing strategies for Python-based solutions to real world problems

CO4: To use Python data structures - lists, tuples, dictionaries.

List of Programs

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Write a Python program to construct the following pattern, using a nested loop

```
        *
       **
      ***
     ****
    *****
     ****
      ***
       **
        *
```

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:

Grade A: Percentage >=80   Grade B: Percentage >=70 and 80

Grade C: Percentage >=60 and <70   Grade D: Percentage >=40 and <60

Grade E: Percentage < 40

4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
5. Write a Python script that prints prime numbers less than 20.
6. Program to find factorial of the given number using recursive function.
7. Write a Python program to count the number of even and odd numbers from array of N numbers.
8. Write a Python class to reverse a string word by word.
9. Read a file content and copy only the contents at odd lines into a new file.
10. Create a Turtle graphics window with specific size.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Learning Resources:

- **Recommended Texts**

1. Charles Dierbach, "Introduction to Computer Science using Python - A computational Problem-solving Focus", Wiley India Edition, 2015.
2. Wesley J. Chun, "Core Python Applications Programming", 3rd Edition , Pearson Education, 2016

- **Reference Books**

1. Mark Lutz, "Learning Python Powerful Object Oriented Programming", O'reilly Media 2018, 5th   Edition.
2. Timothy A. Budd, "Exploring Python", Tata MCGraw Hill Education Private Limited 2011, 1 st   Edition.
3. John Zelle, "Python Programming: An Introduction to Computer Science", Second edition, Course   Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
4. Michel Dawson, "Python Programming for Absolute Beginers" , Third Edition, Course Technology   Cengage Learning Publications, 2013, ISBN 978-1435455009

Course Code	Course Name	Category	L	T	P	S	Credits	Inst. Hrs	Marks		
									CIA	External	Total
23UGVE	VALUE EDUCATION	Value Education	30	-	-	-	2	2	100	-	100

Year	I
Semester	I
Prerequisites	Basic Understanding of Values

Learning Objectives

1	To enrich the knowledge about ethics and values.
2	To instill Moral and Social Values and Loyalty and to appreciate the rights of others.
3	To explain the role of ethics in the operation of human conduct
4	To promote an understanding and framework for students to achieve value based positive and purposeful lives for themselves and their communities.
5	To build excellent citizens and leaders for the country

Course Outcomes and Cognitive Level Mapping

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

CO NUMBER	CO STATEMENT	COGNITIVE LEVEL
CO1	To understand the importance of values and ethical issues at micro, mezzo and macro level of the society and the workplace.	**K1, K2**
CO2	To apply values and ethics in the daily life.	**K3**
CO3	To exhibit Ethical Leadership in the workplace and in the society.	**K4**
CO4	To think logically and reasonably and to handle moral issues with greater clarity	**K5**
CO5	To Engage in ethical debate and formulate ethical justification.	**K6**

Syllabus

UNIT	CONTENT	HOURS
I	**Value education:** Meaning, Definition, purpose and significance in the present world. **Human Values for Life:** Truth, commitment, honesty and integrity, humility, forgiveness, love, empathy, ability to sacrifice, care, unity, inclusiveness, Self Esteem, self- confidence, punctuality – Time, task and resource management.	6
II	**Ethics:** The Essence of Ethics, Determinants and Consequences of Ethics in Human Interaction. Dimensions of Ethics. Ethics in private and public relationships. Role of family, society and educational institutions in inculcating moral and ethical values	6
III	**Theory & Approaches in Ethics:** Kohlberg's theory, Gilligan's theory, Damon's View of Moral Identity, & Deontology. The Utilitarian Approach, The Rights Approach, The Fairness or Justice Approach, The Common-Good Approach, The Virtue Approach &Ethical Problem Solving approach.	6

IV	**Moral Thinkers & Philosophical Schools of Thought and their contribution:** Socrates, Plato, Aristotle, Epicurus, Stoicism. Thomas Aquinas , Contractarianism, Thomas Hobbes, John Locke, Jean-Jacques Rousseau, John Rawls, John Stuart Mill, Emanuel Kant and Hegel, Mother Teresa, Chanakya, Kautilya, Sarojini Naidu, Thiruvalluvar, Rabindranath Tagore, Mahatma Gandhi and Dr. Ambedkar,	6
V	**Values and Ethics in Public administration:** ethical concerns and dilemmas in government and private institutions; laws, rules, regulations and conscience as sources of ethical guidance; accountability and ethical governance; ethical issues in international relations and funding; corporate governance. Information sharing and transparency in government, Codes of Ethics, Codes of Conduct, Citizen's Charters, Quality of service delivery, Utilization of public funds, challenges of corruption.	6
VI	**Self Study for Enrichment** Learners need to list ways of practicing human Values. Group Discussion needs to be conducted on strategies to promote human values at various levels – family, community, society, nation and global.	-

Text Books:

1.   ETHICS, INTEGRITY & APTITUDE (Prabhat Prakashan). (2021). (n.p.): PrabhatPrakashan.

2.   Political Parties and Administrative Reforms in India: At the Centre, in the Statesand in the Local Bodies. (2019). (n.p.): Notion Press.

3.   Sharma, P. D. (2015). Ethics, Integrity and Aptitude: Foundational Values for CivilService in India. India: Rawat Publications.

4.   Vozzola, E. C. (2014). Moral Development: Theory and Applications. UnitedKingdom: Taylor & Francis.

 5. Thinkers and Theories in Ethics. (2011). Ukraine: Britannica Educational Pub..

Reference Books:

1. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999
2. Ethics in Governance. (2021). (n.p.): K.K. Publications.
3. Maheshwari, S. (2002). Administrative Reforms in India. Germany: Macmillan India.

4. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
5. Saxena, N. C. (2019). What Ails the IAS and Why It Fails to Deliver: AnInsider's View. India: SAGE Publications.
6. Xavier Alphonse S.J (2008) We Shall Overcome – A Textbook on life copingskills ICRDCE Publication, Chennai

Web References

1. https://publicintegrity.org
2. https://www.ethicssage.com
3. https://darpg.gov.in
4. https://www.ethics.org
5. https://ethicsunwrapped.utexas.edu/glossary/integrity

Pedagogy

Chalk& Talk, Seminar, PPT Presentation, Group Discussion, Blended Method, and Case Study.

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) I :VALUE EDUCATION (23UGVE)

Assessment Rubrics for 100 Marks

1. Designing Posters / video making / preparation of Album – **20 marks**
2. Case study presentation / Narration of stories / Writing stories – **20 Marks**
3. Writing essay based on the individual life experience following human values –

personal, family and society level (minimum 10 pages) – **20 Marks**

4. VIVA VOCE - **40 Marks**

S.NO	RUBRICS FOR VIVA VOCE	MARKS
1.	Theoretical Knowledge	20
2.	Values Practiced	10
3.	Attitude & Commitment	10
	Total	**40**

Pedagogy: Field study, Individual Conference and Report Writing

Course Designer: Dr.G.Mettilda Buvaneswari

Semester II	Internal Marks:25		External Marks:75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HOURS/ WEEK**	**CREDITS**
23UCC2CC3	**MODERN MARKETING**	**CORE**	**6**	**5**

Course Objectives

- To familiarize the students with basic knowledge of various concepts, dimensions and trends in modern marketing practices.
- To understand the moralities of sales distribution and control.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the various terms used in marketing and list out channels of distribution in marketing.	**K1**
CO2	Outline the role and importance of marketing and explain the factors and theories of buyer behavior.	**K2**
CO3	Apply different pricing strategies of a firm and identify various promotional programmes.	**K3**
CO4	Analyze the recent developments in marketing and strategies opted for market segmentation.	**K4**
CO5	Examine the factors influencing buyer behaviour and Categories the customers and their wants and needs.	**K4**

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2	3	2	2	2	2
CO2	3	3	2	3	3	3	3	3	2	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1"–Slight (Low) Correlation, "2"– Moderate (Medium) Correlation

"3"–Substantial (High) Correlation, "-" indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Marketing – Definition, Concepts– Significance & Functions of Marketing – Approaches to the study of Marketing – Relevance of Marketing in a developing economy – Role & functions of Marketing Manager.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Consumer Behavior: Nature and Importance – Factors influencing Consumer buying behavior. Market Segmentation: Concept – Importance and bases – Product differentiation vs. Market Segmentation.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Product: Meaning – Product Planning – Policies – Positioning – New Product Development – Product Life Cycle – Branding, Packing, Labeling. Pricing: Pricing Objectives – Factors, Methods and Procedure.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Promotion: Promotion Mix – Advertisement – Message – Copywriting - Budgeting – Measuring Advertisement Effectiveness – Media Strategy – Sales Promotion – Personal Selling and Publicity.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Marketing Strategies – Tools for competitive differentiation of product – Strategies for competitors – Leaders, challenges, follower and niches – Marketing of services – Consumerism.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	**Self Study for Enrichment (Not to be included for External Examination)** Various environment affecting the marketing functions – Market targeting – Distribution logistics: importance and decisions factors to be considered in channel selection.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

Text Books

1. R. S. N. Pillai & V. Bagavathi (2010). Modern Marketing. S. Chand & Co.
2. N Rajan Nair, Sanjith R Nair.(2015). Marketing, Sultan Chand & Sons.

Reference Books

1. Dhruv Grewal. (2018).Marketing. Tata McGraw Hill India.
2. Philip Kotler. (2015).Marketing Management. Sultan Chand & Sons.
3. S. A. Sherlekar, R. Krishnamoorthy, (2010). Marketing Management. Himalaya Publishing House.

Web References

1. http://gundasrinivas.com/wp-content/uploads/2020/11/Fundamentals-of-Marketing.pdf
2. http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip_Kotler%5D_Marketing_Management_14th_Edition%28BookFi%29.pdf
3. https://library.wbi.ac.id/repository/212.pdf
4. http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final(crc).pdf

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. Shilpa A. Talreja.

Semester II	Internal Marks: 25			External Marks: 75	
COURSE CODE	**COURSE TITLE**		**CATEGORY**	**HRS/WEEK**	**CREDITS**
23UCC2CC4	**Web Design**		**CORE**	**6**	**5**

Course Objectives

- To introduce the realm of web design
- To impart theoretical knowledge in designing web page using HTML5 and CSS

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, the students will be able to	Cognitive Level
CO1	Define the basic concepts of web design	K1
CO2	Illustrate the components of web design	K2
CO3	Identify the different type of tags to create web pages	K3
CO4	Apply the theoretical knowledge to develop websites	K4
CO5	Construct basic websites using HTML5 and Cascading Style Sheets	K5

Mapping of CO with PO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	1	1	2	2	2	3	2
CO2	3	2	3	1	1	3	3	2	3	2
CO3	3	3	3	2	2	3	3	2	3	3
CO4	3	2	3	2	2	2	2	2	3	3
CO5	3	3	3	2	2	3	3	2	2	3

"1" – Slight (Low) Correlation   "2" – Moderate (Medium) Correlation

"3" – Substantial (High) Correlation   "-" indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	**Getting Started with HTML5:** Introduction to HTML5 – Defining HTML Markup – Basic Structure of an HTML – Modifying the Background of an HTML Web Page – Specifying Metadata about an HTML Web Page - **Introduction to New Elements in HTML5:** The Markup Elements – The Media Elements – The Canva Element – The Form Element – The Input Type Attribute Values – The New Attributes – The New Event Attributes – The Window Event Attributes – The Form Events – The Mouse Events – The Media Events	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	**Working with Text:** Adding Plain Text to an HTML Web Page – Adding Text in New Line – Creating Headings on a Web Page – Creating Paragraph – Creating Horizontal Rule – Creating Subscript and Superscript – Aligning the Text – Grouping the Text – Indenting Quotations – Working with Character Entities. **Lists:** Working with Lists – Nested Lists	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	**Tables:** Creating a Table – Table caption – Adding a Table Heading – Table Border – Aligning Table and Cell Content – Table width and Column Width - Changing Background – Cell Padding – Cell Spacing – Spanning Rows and Columns – Nesting Tables **Frames:** Creating a Frame – Defining a new Element with Specific Attributes – Height and Width of Frame – Hyperlinks to Frames	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	**Hyperlinks, Images and Multimedia:** Working with Hyperlinks – Working with Images – Creating Image Maps – Working with Multimedia. **Forms and Controls:** Creating an HTML Form – Specifying the Action URL and The Method to Send the Form – Adding Controls to an HTML Form – Understanding New Form Elements – Grouping the Controls of HTML Forms – Specifying a Label for a Control	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**Working with Cascading Style Sheets:** Understanding Style Sheets – Working with Styles – Working with Background Properties – Working with Text Properties – Working with List Properties – Working with HTML Element Box Properties – Working with Positioning and Block Properties	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

| VI | **UNIT VI - Self Study for Enrichment (Not to be included for External Examination)**

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. | - | CO1,
CO2,
CO3,
CO4,
CO5 | K1,
K2,
K3,
K4,
K5 |

Textbook

1. DT Editorial Services. (2015). HTML 5 in Simple Steps, 2ndEdition, Dreamtech Press New Delhi.

References

1. Mike McGrath. (2017). HTML 5 in Easy Steps, 2nd Edition, In Easy Steps Limited.
2. Ben Frain. (2020) Responsive Web Design with HTML5 and CSS, 3rd Edition, Packt Publishing Ltd. UK.

Web References

1. https://www.tutorialspoint.com/html5/index.htm
2. https://www.javatpoint.com/html5-tutorial
3. https://www.w3schools.com/html/

Pedagogy

Chalk and Talk, Power Point Presentation, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

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

Semester II	Internal Mark: 40			External Mark: 60	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**Hrs/Week**	**CREDITS**	
23UCC2AC2P	HTML (P)	ALLIED	4	3	

Course Objective

- To impart practical knowledge in designing web page using HTML5 and CSS

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, the students will be able to	Cognitive Level
CO1	Define the basic concepts of web design	K1
CO2	Illustrate the components of web design	K2
CO3	Identify the different type of tags to create web pages	K3
CO4	Apply the practical knowledge to develop websites	K4
CO5	Construct basic websites using HTML5 and Cascading Style Sheets	K5

Mapping of CO with PO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	1	1	2	2	3	3	2
CO2	3	2	3	1	1	3	3	3	3	2
CO3	3	3	3	2	2	3	3	3	3	3
CO4	3	2	3	2	2	2	2	3	3	3
CO5	3	3	3	2	2	3	3	3	2	3

"1" – Slight (Low) Correlation   "2" – Moderate (Medium) Correlation

"3" – Substantial (High) Correlation   "-" indicates there is no correlation.

List of Practical

1. Creating a Webpage Layout using Semantic elements
2. Example for Audio element
3. Example for Video element
4. Creating a Registration form with validation
5. Drawing 2D graphics using Canvas
6. Example for LocalStorage
7. Example for Drag and Drop
8. Rose bud using Canvas
9. Animation using Canvas
10. Creating a Webpage using CSS

Web References

1. https://tutorial.techaltum.com/html5.html
2. http://www.makeitsimple.co.in/HTML5_programs.php
3. https://www.tutorialspoint.com/html5/index.htm
4. https://www.javatpoint.com/html5-tutorial

Pedagogy

PowerPoint Presentation, Demonstration, Discussion and Practical Session.

Course Designer

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

Semester: II	Internal Marks:100			
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HRS/ WEEK**	**CREDITS**
22UGEVS	**ENVIRONMENTAL STUDIES**	**ABILITY ENHANCEMENT COMPULSORY COURSE**	**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 and Cognitive Level Mapping

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

CO Number	CO Statement	Cognitive Level
CO1	Outline the nature and scope of environmental studies	**K1, K2**
CO2	Illustrate the various types of natural resources and its importance.	**K2**
CO3	Classify various types of ecosystem with its structure and function.	**K2, K3**
CO4	Develop an understanding of various types of pollution and biodiversity.	**K3**
CO5	List out the various types of social issues related with environment and explain protection acts	**K4, K5**

Mapping of CO with PO and PSO

Cos	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	3	3	2	2	3	2	3
CO2	3	3	2	3	3	3	2	3	3	3
CO3	2	3	3	2	3	3	3	3	3	2
CO4	2	3	3	3	2	3	2	3	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1"–Slight (Low) Correlation"2" – Moderate (Medium) Correlation

"3"–Substantial (High) Correlation "-"indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COS	COGNITIVE LEVEL
I	Introduction to environmental studies Definition, scope and importance. Need for public awareness	06	CO1,CO2, CO3,CO4	K1, K2, K3,
II	**Natural Resources: 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: Useandexploitation,environmentaleffectsofextractingandusingmineralresources. d. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity. e. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. f. Land resources: Land as resources, land degradation, man induced Land slides, soil erosion and desertification. g. Role of an individual in conservation of natural resources.	06	CO1, CO2, CO3, CO4	K1, K2, K3
III	**Ecosystems** Concept, Structure and function of an eco system. Producers, consumers and decomposers Energy flow in the eco system and Ecological succession. Food chains, food webs and ecological pyramidsIntroduction,types,characteristicfeatures,structureandfunctionofthefollowingecosystem:-Forestecosystem,GrasslandecosystemandDesertecosystem,Aquaticecosystems,(ponds,streams,lakes,rivers,oceans,estuaries)	06	CO1, CO2, CO3,CO4	K1, K2, K3

IV	**Bio diversity and Environmental Pollution** Introduction, types and value of biodiversity. India as a mega diversity nation. Hot-spots ofbiodiversity.Threatstobiodiversity:habitatloss,poachingofwildlife,man-wildlifeconflicts.Endangeredandendemicspecies ofIndia.Conservationofbiodiversity:In-situand Exsituconservationofbiodiversity.Definition,Causes,effectsandcontrolmeasuresof: 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. E Waste Management: Sources and Types of E-waste. Effect of E waste on environment and human body. Disposal of E-waste, Advantages of Recycling E -waste. Role of an individual in prevention of pollution. Disaster management: floods, earthquake, cyclone and landslides.	**06**	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**
V	**Social Issues and the Environment** Water conservation, rain water harvesting, water shed management. Climate change, global warming, acid rain, ozone layer depletion, Wastel and reclamation. **Environment Protection Act** Wild life 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.	**06**	**CO1, CO2, CO3,CO4, CO5**	**K1, K2, K3,K4, K5**
VI	**Self-Study for Enrichment** **(Not to be included for End Semester Examination)** Global warming – climate change – importance of ozone – Effects of ozone depletion. Biogeography – history, ecology and conservation. International laws and policy	**-**	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**

References

1. Beard, J.M. 2013. Environmental Chemistry in Society (2nd edition). CRC Press.

2. Girard, J. 2013. Principles of Environmental Chemistry (3rd edition). Jones & Bartlett.

3. Brebbia, C.A. 2013. Water Resources Management VII. WIT Press.

4. Pandit, M.K. &Kumar, V. 2013. Land use and conservation challenges in Himalaya: Past, present and future. In: Sodhi, N.S., Gibson, L. & Raven, P.H. Conservation Biology: Voices from the Tropics. pp. 123-133. Wiley-Blackwell, Oxford, UK (file:///Users/mkpandit/Downloads/Raven%20et%20al.%202013.%20CB%20Voices%20from %20Tropics%20(2).pdf)

5. Hites, R.A. 2012. Elements of Environmental Chemistry (2nd edition). Wiley & Sons.

6. Harnung, S.E. & Johnson, M.S. 2012. Chemistry and the Environment. Cambridge University Press.

7. Boeker, E. &Grondelle, R. 2011. Environmental Physics: Sustainable Energy and Climate Change.

8. Wiley.Forinash, K. 2010. Foundation of Environmental Physics. Island Press.

9. Evans, G.G. & Furlong, J. 2010. Environmental Biotechnology: Theory and Application (2nd edition). Wiley-Blackwell Publications.

10. Williams, D. M., Ebach, M.C. 2008. Foundations of Systematic and Biogeography. Springer

11. Pani, B. 2007. Textbook of Environmental Chemistry. IK international Publishing House.

12. Agarwal,K.C.2001 Environmental Biology, Nidi Public Ltd Bikaner.

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Dr. B. Thamilmarai Selvi

Ability Enhancement Compulsory Course II (AECC) : Environmental Studies

(22UGEVS)Assessment Rubrics for 100 Marks

1. Documentary (or) Poster Presentation (or) Elocution-25 Marks

2. Quiz (or) MCQ Test-25 Marks

3. Album Making (or) Case study on a topic (or) Field Visit -25 Marks

4. Essay Writing (or) Assignment (Minimum 10 pages) -25 Marks

There will be no End Semester Examination for this course. However, the subject teacher will evaluate the above mentioned components based on the performance of the students and submit the marks out of 100 (in the format to be supplied by the COE) with the approval of the concerned Head of the Department to the COE along with CIA marks of other courses.

Semester III	Internal Marks:25			External Marks:75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**		**Hrs / Week**	**Credits**
23UCC3CC5	**BUSINESS ACCOUNTING**	**CORE**		**5**	**5**

Course Objective

- To develop skills to prepare the financial statements in Partnership Firms.
- To understand different types of branch and departmental accounts.
- To enable the students to maintain books of recording under Hire Purchase and Instalment method

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and outline the accounting methods for the various partnership related transactions.	**K1, K2**
CO2	Explain the purpose and use of business accounting.	**K3**
CO3	Apply the accounting procedures for recording various financial transactions.	**K3**
CO4	Analysis the accounting concepts to interpret the performance of partnership firm and Business enterprises.	**K4**
CO5	Evaluate and solve the accounting problems in Partnership firm and Business organization.	**K5**

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	2	3
CO3	3	2	3	2	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation □ "2" – Moderate (Medium) Correlation
"3"–Substantial (High) Correlation "-" Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Partnership – Meaning – Partnership Deed-Admission of a Partner –Sacrificing and new ratio - Treatment of Goodwill – Revaluation Account - Adjustment in Partners Capital and Current Account - Balance sheet.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
II	Retirement of a Partner - Gaining ratio – Adjustment of Goodwill and Capital Account – Death of a Partner – Joint life Policy.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
III	Dissolution of Firm – Preparation of Realization Accounts - Partners Capital account and Bank Account. Insolvency of Partner – Insolvency of all partners – Piecemeal Distribution – Proportionate Capital method – Maximum Loss method	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
IV	Branch Accounts – Dependent Branch – Debtors System – Stock and Debtors System – Independent Branches (Excluding Foreign Branches) – Departmental Accounts – Inter Departmental Transfers – Stock Reserve.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
V	Hire Purchase Accounts – Default and Repossessions – Complete Repossession – Partial Repossession – Hire Purchase Trading Accounts – Debtors Method – Stock and Debtors Method.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
VI	**Self-Study for Enrichment (Not to be included for External Examination)** Distinguish Between Departments and Branches – Difference Between Hire Purchase and Installment systems. Need for Valuation of Goodwill – Methods of Goodwill – Treatment of unrecorded Assets and Liabilities		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5

Distribution of Marks: Theory 20% & Problem 80%

Text Books

1. S.P.Jain and K.L.Narang (2020).*Financial Accounting – II.* Latest Edition. Kalyani Publishers.
2. T.S. Reddy& Murthy (2012).*Financial Accounting.*Revised Edition. Margham Publications.
3. Dalston L.Cecil&Jenitra L Merwin (2015).*Business Accounting.* 4th Edition. Learn - tech Publication.

Reference Books

1. Shukla MC, Grewal TS & Gupta CS (2017). *Advanced Accounts.*Revised Edition. S.Chand Company Ltd.
2. R.L. Gupta &Radhaswamy M. (2018). *Financial Accounting*. 8th Edition. Sultan Chand Sons.
3. Arulanandam M.A & Raman K.S. (2018). *Advanced Accountancy*. 7thEdition. Himalaya Publishing House.

Web Reference

1. https://www.icai.org/post/icai-publications-accounting-standards-board
2. https://cleartax.in/g/terms/hire-purchase-agreements
3. www.accountingcoach.com
4. www.accountingstudyguide.com
5. www.futureaccountant.com

Pedagogy

Lecture, PowerPoint Presentation, Assignment, Quiz, Seminar & Group Discussion

Course Designer

Ms. S. Praveena

Semester III	Internal Marks:25			External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HRS./ WEEK**	**CREDITS**	
22UCC3CC6	**DATABASE MANAGEMENT SYSTEMS**	**CORE**	5	5	

Course Objective

- To understand the basic concepts and the applications of database systems
- To provide the basics of SQL and construct queries using SQL
- To inculcate the knowledge of join operations, views, transactions and E-R model in database management systems

Course Outcome and Cognitive Level Mapping

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

CO Number	CO Statement	Cognitive Level
CO1	Define the basic concepts of database design, architecture and its data model	K1
CO2	Illustrate the structure of Relational database	K2
CO3	Apply the various queries in the database	K3
CO4	Examine the Join operations, Views and Transactions	K4
CO5	Select the appropriate E-R model for the real time enterprises	K5

Mapping of CO with PSO and PO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	1	1	3	3	2	3	2
CO2	3	2	3	1	1	3	2	2	3	3
CO3	3	3	3	2	2	3	3	2	3	2
CO4	3	2	3	2	2	3	3	2	3	2
CO5	3	3	3	2	2	3	3	2	2	3

"1"-Slight(Low)Correlation   "2"-Moderate(Medium)Correlation
"3" -Substantial(High)Correlation   "-" - Indicates there Is no Correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	**Introduction to Database System Concepts:** Introduction – Database-System Applications – Purpose of Database Systems – View of Data : Data Abstraction – Instances and Schemas – Data Models – Database Languages – Relational Databases : Tables – Data-Manipulation Language – Data - Definition Language – Database Design : Design Process – The Entity – Relationship Model – Normalization – Data Storage and Querying : Storage Manager – The Query Processor – Transaction Management – Database Architecture–Database Users and Administrators : Database Users and User Interfaces – Database Administrator.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	**Introduction to Relational Model and SQL:** **Structure of Relational Databases** – Database Schema – Keys – Schema Diagrams –Relational Query Languages – Relational Operations-**Introduction to SQL:** Overview of the SQL Query Language – SQL Data Definition: Basic Types – Basic Schema Definition – Basic Structure of SQL Queries: Queries on Single Relation – Queries on Multiple Relations - The Natural Join.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	**Introduction to SQL:** Additional Basic Operations: The Rename Operation – String Operations – Attributes Specification in Select Clause –Ordering the Display of Tuples – Where clause Predicates–Set Operations : The Union Operation– The Intersect	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Operation - Except Operation – Null Values – Aggregate Functions : Basic Aggregation – Aggregation with Grouping - The Having Clause - Nested Subqueries : Set Membership – Set Comparison – Modification of the Database.			
IV	**Intermediate SQL** Join Expressions: Join Conditions – Outer Joins – Join Types and Conditions –Views : View Definition – Using Views in SQL Queries – Materialized Views – Update of a View – Transactions –Integrity Constraints – Constraints on a Single Relation – Not Null Constraint – Unique Constraint – The Check Clause – Referential Integrity - SQL Data Types and Schemas – Authorization.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**Database Design and the E-R Model** The Entity – Relational Model: Entity Sets – Relationship Sets – Attributes – Constraints: Mapping Cardinalities–Keys – Entity-Relationship Diagrams : Basic Structure – Mapping Cardinality- Complex Attributes - Weak Entity Sets – E-R diagram for the University Enterprise.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	**Self Study for Enrichment** (**Not to be included for End Semester Examination**) History of Database Systems – Aggregation with Null and Boolean Values – Test for Empty Relations – Test for the Absence of Duplicate Tuples – Subqueries in the From Clause – Overview of the Design Process– Participation Constraints – Removing Redundant Attributes in Entity Sets – Nonbinary Relationship Sets.	-	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Textbook

Abraham Silberschatz, Henry F Korth & Sudarshan (2013), Database System Concepts,6th Edition, McGraw Hill Education India Private Limited.

Reference Books

1. Peter Rob, Carlos Coronel (2009), Database System Concepts, Lengage Learning.

2. Alexis Leon, Mathews Leon (2009), Essential of Database Management Systems, Tata

   McGraw Hill Education India Private Limited.

Web References

https://www.geeksforgeeks.org/introduction-of-dbms
https://www.javatpoint.com/dbms-tutorial
https://www.w3schools.in/dbms
https://www.bmc.com/blogs/dbms-database-management-systems

Pedagogy

Chalk & Talk, PowerPoint Presentation, Discussion, Assignment, Demo, Quiz and Seminar

Course Designer

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

Semester III	Internal Marks: 25		External Marks:75	
COURSECODE	COURSETITLE	CATEGORY	Hrs. /Week	CREDITS
22UCC3AC3	BUSINESS LAW	ALLIED	4	3

Course Objective

> To make the students to learn the elements of general contract and special contracts.

> To enable the students to understand and deal with various contracts in day – to – day life, be it for his business or profession.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and summarize consequences of applicability of various laws on business situation.	K1, K2
CO2	Outline and Examine the rights and duties under various legal acts.	K2, K4
CO3	Explain and analyze the legal framework governing business trade and commerce in India.	K2, K4
CO4	Identify the fundamental legal principles behind contractual agreement	K3
CO5	Explain important laws that have a bearing on the conduct of business in India.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	2	3	3	2	3
CO5	2	2	3	3	3	3	3	2	3	3

"1"– Slight (Low) Correlation "2"–Moderate (Medium) Correlation

"3"–Substantial (High) Correlation "-"indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Meaning & Definition of Contract – Nature of Contract – Classification of Contract –Essentials of a valid Contract – Offer and Acceptance – Consideration – Contractual Capacity – Free Consent – Legality of Objects – Void Agreements.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
II	Performance of Contract – Different Modes of discharge of Contract – Remedies of Breach – Quasi Contracts – Contract of Indemnity and Guarantee – Contract of Bailment and Pledge – Law of Agency.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
III	Introduction of Sale of Goods Act 1930 - Formalities of the Contract of Sale – Distinction between Sale & Agreement to Sell – Distinction between sale and Hire Purchase agreement – Conditions and Warranties – Transfer of Property as between the seller and the buyer – Principle of "Caveat Emptor" and its limitations – Rights of an unpaid seller	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
IV	Indian Partnership Act1932 - definition – Essentials of Partnership – Kinds of Partners – rights and duties of partners – reconstitution of firms – Dissolution of a firm – Limited Liability Partnership, 2008 – Nature of LLP – Distinction between LLP and Partnership – Conversion to LLP – Extent and Limitation of liability of LLP and its partners.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5

V	Introduction of Competition Act 2002 – Objectives – Salient features – Anti Competitive Agreements–Prevention of abuse of dominant position– Combination– Competition advocacy– Competition Commission of India.	**12**	**CO1,CO2, CO3,CO4, CO5**	**K1, K2, K3, K4, K5**
IV	**Self-Study for Enrichment** **(Not to be included for End Semester Examination)** Contingent Contract – Winding up and Dissolution of the LLP – Intellectual Property Rights – Indian Companies Act 2013	**-**	**CO1,CO2, CO3,CO4, CO5**	**K1, K2, K3, K4, K5**

Text Books

1. N. D. Kapoor, *Element of Mercantile Law*, Sultan Chand & Sons Private Limited, New Delhi, 2001.

2. R.S.N. Pillai & Bagavathi ,*Business Law*, S. Chand& Co. Ltd , New Delhi , 2006.

3. N. D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons Private Limited, New Delhi, 2020.

Reference Books

1. Srinivasan, Business Law, Margham Publishers, Chennai, 2004.

2. Kuchcal, Mercantile Law, Vikas Publishing house, NewDelhi, 2003.

Web References

1. https://www.legalserviceindia.com/legal/article-2190-essential-elements-of-a-contract.htmlhttps://www.simplynotes.in/e-notes/mcomb-com/business-regulatory framework/special-contracts-indemnity-guarantee-bailment-and-pledge-agency/

2. https://blog.ipleaders.in/the-sale-of-goods-act-1930/

3. http://student.manupatra.com/Academic/Abk/Indian-Partnership-Act/Toc.htm

4. https://www.srcc.edu/sites/default/files/B.com%20H_sem%20vi_Consumer%20affairs%20and%20Customer%20Care_Ms.%20Kavita%20Kamboj.pdf

Pedagogy

Seminar, PPT Presentation, Assignment and Group Discussion and Case Study.

Course Designer

Dr. J. Praba

INNOVATION & ENTREPRENEURSHIP

Semester III	Internal marks:40			External marks: 60	
COURSE CODE	**COURSE TITLE**	**CATEGORY**		**Hrs/week**	**CREDITS**
22UGIE	**INNOVATION & ENTREPRENEURSHIP**	**Ability Enhancement Compulsory Course -III**		**2**	**1**

Course Objective

➢ The course is designed to motivate the students in Entrepreneurship with innovative ideas and build interest in Venture Creation.

Course Outcome and Cognitive Level Mapping

The students will be able to

CO	CO Statement	Knowledge Level
CO 1	Identify Self-Entrepreneurial traits and passion leads.	K3
CO 2	Discover problem solving opportunities and generate ideas	K3
CO 3	Analyse the process of design thinking	K4
CO 4	Develop Business Model canvas for the idea generated	K5
CO 5	Validate the business idea by creating Capstone project	K6

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	2	3	2	2	2
CO2	2	2	3	3	3	2	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	3	2	3	3	2	3	3
CO5	2	3	3	2	3	3	2	3	3	3

"1" – Slight (Low) Correlation ☐ "2" – Moderate (Medium) Correlation ☐
"3" – Substantial (High) Correlation ☐ "-" indicates there is no correlation.

SYLLABUS

UNIT	CONTENT	HOURS	CO'S	COGINITIVE LEVELS
I	**Entrepreneurship & Intrapreneurship** Importance of Entrepreneurship Development-The entrepreneurial mind set – Attributes and Characteristics of a successful entrepreneur. Intrapreneurship-Importance- Attributes, Contribution and Characteristics of a successful Intrapreneur- Types of Intrapreneurs. **Self-Discovery- Learnings from famous company casesthat promote entrepreneurship and Intrapreneurship. (Activity)**	6	**CO1CO2 CO3CO4 CO5**	**K3K4K5**
II	**Entrepreneurial Skill Sets** Significance of Entrepreneurship skills- Business Management Skill- Decision making skills- Principles of Effectuation- Analytical & Problem-solving skill- Critical thinking skill- Lateral thinking skill- Factors associated with lateral thinking along with examples. **Opportunity Discovery- Identify problems worth solving through JTBD method (Activity)**	6	**CO1CO2 CO3CO4 CO5**	**K3K4K5**
III	**Design Thinking &Innovation** Innovation & Creativity- Role in Industry and Organizations- Dynamics of Creative Thinking-Process of Design Thinking- Implementing the Process in Driving Innovation through scientific technologies and Non technology process. **Business Idea Generation – Build your own Idea Bank with Innovative Approaches (Activity)**	6	**CO1CO2 CO3CO4 CO5**	**K3K4K5**

IV	**Crystallising the businessIdea** Customer Discovery- Identification of customer segments-Drafting of Value Proposition Canvas with a venture creation Idea. Basics of Business Model and LEAN Approach, Blue Ocean Strategy Approach. **Crafting business model for a venture using the Lean Canvas – (Activity)**	6	**CO1CO2 CO3CO4 CO5**	**K3K4K5**
V	**Start -up Business Plan** Presentation of Capstone project; Validation Analysis; Pre-incubation and Incubation stages to develop a start-up ecosystem.	6	**CO1CO2 CO3CO4 CO5**	**K3K4K5**
VI	**Self study for enrichment:** (Not to be included for External examination) Case study analysis on Entrepreneurship	-	**CO1CO2 CO3CO4 CO5**	**K3K4K5**

Textbooks:

1. Elias G.Carayannis, Elbida.D.Samra (2015), Innovation and Entreprenurship,
2. Peter.F. Drucker (2006), Innovation and Entreprenurship, Harper Publications

Reference books:

1. John R.Bessant, Joe Tidd (2015), Innovation and Entreprenurship, Wiley Publictaions
2. Mike Kennard (2021), Innovation and Entreprenurship, Routledge, Taylor and Frnacis

Web References:

1. https://innovation-entrepreneurship.springeropen.com/
2. https://www.worldcat.org/title/innovation-and-entrepreneurship-practice-and-principles/oclc/11549089/lists

Pedagogy:

e- Content modules, Activity worksheet, Case Studies

Course Designer:

Dr.R.Subha, Assistant Professor, Innovation ambassador, Department of Chemistry

Dr.S.Sowmya, Assistant Professor, Innovation ambassador, Department of Commerce

ABILITY ENHANCEMENT COMPULSORY COURSE - III

INNOVATION AND ENTREPRENEURSHIP

Assessment Rubrics for 100 marks

S. No	Particulars	Marks
1	Self Analysis / Preparation of Self IdentificationReport / Case study presentation	20
2	Identification of Problem / Innovative practice/ Business plan report	20
3	Lean Canvas / Value Proposition Model / Prototype	20
4	VIVA VOCE a. Novelty of Business Idea b. Commercial Scalability c. Pitching Presentation	20 10 10
	TOTAL	**100**

There will be no End Semester Examination for this Course. The subject teacher will make the assessment of students performance based on the above mentionedcomponents and an internal VIVA VOCE will be conducted by the Institution Innovation Ambassadors of Institution Innovation Council, Ministry of Education. Marks will be awarded and submitted to CoE in the prescribed formatspecified by the Controller of the examination approved by the Head of respective Departments.

Semester III	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCC3GEC1	OFFICE MANAGEMENT	ELECTIVE	2	2

Course Objective

➢ To enable the students to gain knowledge on office maintenance and management.

➢ To give knowledge about modern structure and environment of Office.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
CO1	List out the concepts of modern office management	K1, K2
CO 2	Explain how to maintain the office independently and effectively.	K2
CO3	Identify and apply office manager's skills and competencies	K3
CO 4	Develop the practice of record management system.	K3
CO 5	Analyze the skills require for control over the office and adapt to the contemporary work atmosphere.	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

"3" – Substantial (High) Correlation ¬ "-" indicates there is no correlation.

Syllabus

UNIT	CONTENTS	HOURS	CO's	COGNITIVE LEVEL
I	Modern Office and Its Function: Meaning – Functions of Office – Importance of Office – the Paperless Office – Office management – e Elements – Duties and Qualities of Office Manager –Planning and Scheduling of Office Work – Success Rules for Office Managers.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Office Systems and Procedures: The Systems Concept – Definitions – Systems Analysis – Flow of Work – Analysis of Flow of Work – Role of Office Manager in Systems and Procedures – Systems Illustrated – Office Machines and Equipments. Office forms – Design, Management and Control	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Records Management: Importance of Records-Filing – Essentials and Characteristics of a Good Filing System – Classification and Arrangement of Files – Filing Equipment – Methods of Filing – Modern Filing Devices – Centralised vs. Decentralised Filing – Indexing – Types of Indexing – Selection of Suitable Indexing System – The Filing Routine – The Filing Manual – Records Retention – Evaluating the Records Management Programme –Modern Tendencies in Records Making.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Office Maintenance Management: Cost Control – Methods of cost reduction and savings – Organisation and methods (O&M) – Need and objectives – Office Work – Work Simplification – Budgetary Control – organization for budgetary control – office budget – Store Management and Housekeeping.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Modern Technology and Office Communication: Email – Voice Mail – Internet – Multimedia – Scanner – Video – Conferencing – Web – Casting. Agenda and Minutes of Meeting – Drafting – Fax-Messages – Maintenance of Appointment Diary.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

VI	**Self-Study for Enrichment** **(Not to be included for End Semester Examination).** Office Accommodation and Layouts – Location of Office, steps in office layout, principles of office layout, Office Environment.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Book

1. R.K. Chopra, *Office Management*, Himalaya Publishing House, Mumbai 2022.
2. R S N Pillai & Bagavathi ,*Office Management*, S Chand Publications, New Delhi, 2014.
3. P.K. Ghosh, *Office Management*, Sultan Chand & Sons, New Delhi 2015.

Reference Books

1. Chhabra, T.N., *Modern Business Organisation*, Dhanpat Rai& Sons New Delhi, 2002.
2. T Ramaswamy, *Principles of Office Management*, Himalaya Publishers, Mumbai 2010.
3. Bhatia, R. C, *Principles of Office Management*, Lotus Press, New Delhi, online edition also 2007.

Web References

1. https://accountlearning.com/basic-functions-modern-office/
2. https://records.princeton.edu/records-management-manual/records-management-concepts-definitions
3. http://books.google.co.in/books/about/Principles_of_Office_Management.

Pedagogy

Chalk and Talk, PPT, Demo, Assignment and Seminar

Course Designer

Dr. P. Banu.

Semester IV	Internal Marks: 25		External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HOURS / WEEK**	**CREDITS**
22UCC4CC7	**COST ACCOUNTING**	**CORE**	**5**	**5**

Course Objectives

- To familiarize the students with the basic concepts of cost and various methods of cost Accounting.
- To make aware about cost structure and cost elements.
- To understand the classification of overheads and methods of absorption.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the fundamentals of concept and elements of cost.	**K1**
CO2	Explain the cost control in the Manufacturing Sector.	**K2**
CO3	Identify the cost techniques and apply to the production of a company.	**K3**
CO4	Analyze the methods of costing for various Industries.	**K4**
CO5	Examine to prepare a statement of cost and estimate the profit of the company.	**K4**

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	2

"1" – Slight (Low) Correlation ☐ "2" – Moderate (Medium)Correlation
"3"–Substantial(High)Correlation"-"Indicatesthereisnocorrelation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction – Evolution - Objectives – Elements of Cost Accounting – Financial Accounting Vs Cost Accounting - Cost Concepts – Classifications – Advantages – Demerits of cost accounting – Methods and techniques – Cost unit – Cost centre – Cost sheet – Tender and Quotation.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Material Cost – Techniques of Material Control – Level Setting - Purchase Procedures – Stores Procedure – Receipts and Issue of Materials – Stores organization and layout – Inventory Control – Levels of Stock, Perpetual Inventory, ABC Analysis, VED Analysis, EOQ – JIT Inventory System - Stores Ledger – Material Purchase and Storage Methods of Valuing Material issues: FIFO, LIFO, HIFO, Simple and Weighted average.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	Methods and Measurement of Labour Turnover - Labour Cost – Time recording and Time Booking – Methods of Remuneration and Incentive Scheme – Overtime and Idle time – Causes and Remedies.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Overheads - Concept – Collection and Classification of Overheads, Allocation, Apportionment of factory overheads – Primary – Secondary distribution – Repeated and Simultaneous Equation Method – Absorption – Machine Hour Rate - Recovery Rates – Over and Under Absorption – Activity Based Costing – Reconciliation of Cost and Financial Accounts.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Methods of Costing - Job Costing, Contract Costing – Cost Plus – Contracts – Process Costing (Normal Loss, Abnormal Loss and Gains) – Operating Costing – Service Costing – Transport Costing.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
VI	**Self-Study for Enrichment (Not to be included for External Examination)** Steps in installing a Cost Accounting System Activity based Costing, Life Cycle Costing,		CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4

	Target Costing Lean Costing and Six Sigma.			

Distribution of Marks: Theory 25% & Problem 75%

Text Books

1. Jain, Narang. (2018). *Cost Accounting*, Revised Edition. Kalyani Publications.
2. Reddy T.S, Hari Prasad Reddy. Y. (2020). *Cost Accounting*. Revised Edition. Margham Publications.
3. Arora.M.N. (2021). *Text book Cost Accounting: Principles and Practice*. Revised Edition. Vikas Publishing House.

Reference Books

1. Maheswari.S.N. (2017). *Cost Accounting*. Revised Edition. Sultan Chand & Sons.
2. Pillai, Bhagavathi. (2016). *Cost Accounting*. Revised Edition.Sultan Chand & Sons.
3. Khan.M.Y , Jain.P.K. (2017). *Cost Accounting*. Revised Edition. McGraw Hill Education.

Web Reference

1. https://www.godigit.com/business-insurance/business-terms/life-cycle-costing 3.
2. https://www.goskills.com/Lean-Six-Sigma
3. https://www.academia.edu/4265381/Cost_Accounting
4. https://www.icai.org/post.html?post_id=17759
5. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr. G.Kanagavalli

Semester IV	Internal Marks: 40			External Marks: 60	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HRS/WEEK**	**CREDITS**	
22UCC4CC1P	**Database Management Systems (P)**	**CORE**	**5**	**5**	

Course Objective

- To provide in depth programming knowledge in MySQL

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statements on the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall DDL and DML Commands	K1
CO2	Apply Consistency Constrains on the table	K3
CO3	Compute Aggregate Functions	K2
CO4	Implement Logical and String Operations	K3
CO5	Execute Join Operations in SQL Queries	K5

Mapping of CO with PO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	1	1	3	3	2	3	2
CO2	3	2	3	2	1	3	2	2	3	3
CO3	3	3	3	2	2	3	3	2	3	2
CO4	3	2	3	2	2	3	3	2	3	2
CO5	3	3	3	2	2	3	3	2	2	3

"1" – Slight (Low) Correlation "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" indicates there is no correlation.

List of Practical

1. Create a table and perform the following DDL operations
   a) Set the primary key
   b) Alter the structure of the table
   c) Drop the table

2. Create a table and perform the following DML operations
   a) Insert values
   b) Update and Delete records based on constraints
   c) Display values using various forms of select clause

3. Develop MySQL queries to implement the following Constraints on the table
   a) Primary Key
   b) Foreign Key
   c) NOT NULL

4. Develop MySQL queries to implement the following Logical Operations
   a) AND
   b) OR
   c) NOT

5. Develop MySQL queries to implement the Aggregate Functions
6. Develop MySQL queries to implement the String Operations using % and "_"
7. Develop MySQL queries to implement the SET Operations
8. Develop mysql queries to implement following join operations
   a) Natural join
   b) Inner join
   c) Outer join

9. Develop MySQL queries to implement the following View Operations
   a) Create View
   b) Update View
   c) Drop View

Web References

1. https://dev.mysql.com/doc/mysql-tutorial-excerpt/8.0/en/examples.html
2. https://www.geeksforgeeks.org/mysql-common-mysql-queries/

Pedagogy

Power Point Presentation, Demonstration, Discussion and Practical Sessions.

Course Designer

Dr. R. Brendha, Associate Professor, Department of Computer Applications.

Semester IV	Internal Marks: 25		External Marks: 75		
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HOURS / WEEK**	**CREDITS**	
22UCC4AC4	**BUSINESS TOOLS FOR DECISION MAKING**	**ALLIED**	**4**	**3**	

Course Objectives

- To understand the basic concepts of statistics in relation to business environment.
- To compute measures of location of variation and its relative measures.
- To construct and interpret the index numbers.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the basic concepts of business tools.	**K1**
CO2	Explain and apply the logic and methodology for calculation of various index numbers, time series, measure of central tendency and dispersion.	**K2, K3**
CO3	Examine the cause accruing when price level changes.	**K3**
CO4	Identify and analyze the linear relationship between the variables through correlation and regression.	**K3, K4**
CO5	Analyze the time series, price and quantity index numbers.	**K4**

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	3	3	3	2	2	2	2
CO2	2	3	2	3	3	3	3	2	2	2
CO3	2	3	2	3	3	3	3	2	2	2
CO4	2	3	2	3	3	3	3	2	2	2
CO5	2	3	2	3	3	3	3	2	2	2

"1" – Slight (Low) Correlation □ "2" – Moderate (Medium) Correlation

"3" – Substantial (High) Correlation "-" Indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Statistics: Meaning, Definition, Importance, Scope, Limitations and Distrust of statistics – Sampling – Meaning – Definition – Methods of Sampling – Collection of Data – Tabulation of Data – Diagrammatic And Graphic Representation Of Data	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
II	Measures of Central Tendency and Dispersion**:** Mean, Median, Mode, Quartiles. Standard Deviation and Co-efficient of variation - Skewness and Kurtosis.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
III	Correlation – Karl Pearson's Co-efficient of Correlation – Spearman's Rank Correlation of co-efficient – Regression – Properties of Regression co-efficient, Co-efficient of determination. \	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
IV	Index Numbers – Definition, Simple Index Number and Weighted Index Number: Laspeyres's, Paasche's, Fisher's, Marshal Edge-worth, Bowley's and Kelly's formula. Mathematical test of consistency: Time reversal test, Factor reversal test – Fixed index number – Chain index number – Cost of living index.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
V	Elements of Time Series – Secular trend: Method of Graphic, Semi-Averages, moving averages, least squares. Seasonal Fluctuations: Method of simple averages and moving averages	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
VI	**Self-Study for Enrichment (Not to be included for External Examination)** Sampling – Methods – Collection of data – Tabulation of data – Diagrammatic representation of Data.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4

Distribution of Marks: Theory 25% & Problem 75%

Text Books

1. Gupta S.P. (2022). *Statistical Methods.* 46th Edition, Sultan Chand & Sons.
2. Navanitham P A. (2022). *Business Statistics.* Reprint, Jai Publishers.
3. Vittal P.R. (2020). *Business Statistics.* Reprint, Margham Publications.

Reference Books

1. Gupta S.C. (2018). *Fundamentals of Statistics.* 7th Edition, Himalaya Publishing House.
2. Jani P.N. (2017). *Business Statistics Theory and Applications,* Reprint, PHI Pvt., Ltd.
3. Sharma J.K. (2018). *Business Statistics*. 5th Edition, Vikas Publishing House Pvt., Ltd.

Web Reference

1. https://www.geeksforgeeks.org/introduction-of-statistics-and-its-types/
2. https://www.bmj.com/about-bmj/resources-readers/publications/statistics-square-one/11-correlation-and-regression
3. https://www.cuemath.com/data/probability/
4. https://www.tableau.com/learn/articles/time-series-analysis
5. https://www.geeksforgeeks.org/index-number-meaning-characteristics-uses-and-limitations/

Pedagogy

Chalk and Talk, Powerpoint Presentation, Discussion, Assignment, Quiz and Seminar.

Course Designer

Ms. D. Indumathi.

Semester IV	Internal Marks: 25		External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HOURS / WEEK**	**CREDITS**
22UCC4GEC2	**E - BUSINESS**	**GENERIC ELECTIVE**	**2**	**2**

Course Objectives

➢ To familiarize the students with digital platform and how e -business differs from traditional business in terms of business process and activities.

➢ To enable the students to learn online business strategy by adopting innovative information and communications.

➢ To ensure that the students get hands on experience to set up and promote a business online.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the basic concept of E-business and their different element.	**K1**
CO2	Summarize the process of developing and implementing E – payments.	**K2**
CO3	Select appropriate business strategies for buyer or vendor.	**K3**
CO4	Analyze and apply different marketing technologies required for the successful management and administration of e- business in a global environment.	**K3, K4**
CO5	Analyze the issues surrounding privacy, security, taxation in the conduct of e- business activities.	**K4**

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3	3	3	3	2	2
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation,"2" – Moderate (Medium) Correlation

"3"–Substantial (High) Correlation "-" Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	E - Commerce – Definition, history of E-commerce, types of E-commerce B to B. Comparison of traditional commerce and e-commerce, E-commerce business models – Major B to B, B to C model - Consumer-to-consumer (C2C), Consumer – to - Business (C2B) model, peer to-peer (P2P) model – Emerging trends – Advantages and Disadvantages of e-commerce - Web auctions - virtual communities - portals, e-business revenue models.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Security threats - An area view – Implementing E-commerce security – encryption – decryption, protecting client computers - E-Commerce communication channels and web server's encryption- SSL protocol – firewalls - Cryptography methods - VPNs, protecting - network policies and procedures.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	E - Payment systems – An overview- B to C payments- B to B payments- Types of E - payments systems - digital cash - digital cash - digital wallets - smart cards and digital cheques - secure electronic transaction (SET) protocol.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	E - Commerce and marketing - B to B and B to C marketing and branding strategies in E-Marketing. Web transaction logs – cookies - shopping cart database - DBMS, SQL - data mining.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Legal aspects of E-Business - internet frauds – cyber laws. IT Act 2000 salient features.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
VI	**Self-Study for Enrichment (Not to be included for External Examination) Startups** Meaning, definition and nature of E- start up. Challenges and steps of launching online business benefits limitations of online business. Meaning and benefits of		CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4

	E- procurement. Types and drivers of E- procurement. Components of e- procurement system - Implementation of e- procurement system - Reason behind the success of e- commerce companies.			

Text Books

1. SIA Publishers. (2022). *E-Busines.* Latest Edition.SIA Publishers & Distributors Pvt Ltd
2. Goldink**.** (2021). *E-Commerce Business through Social Media Marketing*. Latest Edition. Goldink Publishers LLC
3. Joseph**.**P.T**.**(2019)**.** *E-Commerce: An Indian Perspective***.** 6th edition.PHI Learning Pvt. Ltd.;

Reference Books

1. Dr. Krishna Gupta, Dr. Ruchir Saxena**,** Mahendra Singh Panwar**.** (2023). *E-Commerce Technologies (BCA-51T-108*). Revised Edition. Neelkanth Publishers Private Limited
2. Datta.D.L, Dr Debnath. S. K. (2020). *E-Commerce & Business Communication*. Revised Edition. Tee Dee Publications
3. Matthew Scott. (2019). *Ecommerce*. Revised Edition. Platinum Press LLC.

Web Reference

1 https://www.techtarget.com/searchcio/definition/e-commerce#:~:text=E%2Dcommerce%20(electronic%20commerce),or%20consumer%2Dto%2Dbusiness.
2 https://www.slideshare.net/dattatreyareddyperam/security-threats-in-ecommerce
3 https://www.slideshare.net/RiteshGoyal/electronic-payment-system
4 https://www.slideshare.net/sanamNayak/ecommerce-marketing-103851815
5 https://www.slideshare.net/ImmoBhm/legal-aspects-of-e-commerce-37347149

Pedagogy

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

Course Designer

Ms. Shilpa A. Talreja

Semester IV	Internal Marks: 40		External Marks: 60		
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HOURS / WEEK**	**CREDITS**	
22UCC4SEC1P	ACCOUNTING PACKAGE (P)	SKILL ENHANCEMENT	2	2	

Course Objectives

- To understand the basic concepts of accounting.
- To enable the students to learn basic concepts of accounting packages.
- To access the applications of accounting by using Tally ERP 9.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall the basic concepts of manual accounting.	K1
CO2	Explain the procedure for creating a company.	K2
CO3	Apply the accounting procedure for grouping of accounts and ledger creation.	K3
CO4	Analyze the financial statement and reports.	K4
CO5	Assess the Estimate of inventory calculations.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3	2	2	2	2	2
CO2	2	2	3	2	2	2	2	2	2	2
CO3	2	3	3	3	2	3	2	3	3	3
CO4	2	3	3	3	2	3	2	3	2	3

"1" – Slight (Low) Correlation, "2" – Moderate (Medium) Correlation
"3"– Substantial(High)Correlation"-"Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Computerized Accounting – Meaning and Features – Advantages and Disadvantages – Computerized Vs. Manual Accounting.	6	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4,K5
II	Starting Tally – Gateway to Tally and exit from Tally- Company Creation in Tally, Saving the company profile - Alteration - Deletion of company, Selection of Company.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
III	Configuration and Features of Group Creation - Multiple Group Creation - Ledger Creation - Multiple Ledger Creation - New Voucher Creation- Advance Ledger Creation.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
IV	Creation of Accounts and inventory – Entering transactions in Vouchers – Types – Numbering– Deleting and Editing vouchers – Opening and closing balances.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
V	Inventory - configuration and features Inventory info - Menu - Stock groups - Stock categories and Stock item - Unit of measurement - Bills of materials – Godowns - Batches - Expiry Inventory voucher types.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
VI	**Self-Study for Enrichment (Not to be included for External Examination)** Hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet.		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5

List of Practicals

1. Creation, alteration and deletion of companies.

2. Creation of user defined accounting groups.

3. Creation, alteration and deletion of ledger.

4. Creating of final accounts and balance sheet.

5. Voucher entries in double entry mode.

6. Creation, alteration and deletion of inventory masters.

7. Summary of inventory master.

Text Books

1. VishnuP.Singh. (2021). *Tally ERP 9 with GST*. Revised Edition. Sultan Chand & Sons.
2. Srinivasa vallabhan.V. (2020). *Computer Applications in business.* Revised Edition. Sultan Chand &Sons.
3. Mohan Kumar K, Rajkumar.S.(2019). *Computer applications in business.* Revised Edition. Tata McGraw Hill Education.

Reference Books

1. Parag Joshi. (2017). *Tally ERP 9 with GST*. Revised Edition. Dnyansankul Prakashan.
2. Nadhani.A.K. (2019). *Implementing Tally*, Revised Edition. BPB Publications.
3. Sanjay Satapathy. (2018). *Tally ERP 9 book*. Revised Edition. Advanced usages.

Web Reference
1. https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne
2. http://www.tallysolutions.com
3. https://help.tallysolutions.com/docs/te9rel66/Job_Work/#gref
4. https://www.tallyofficialbooks.com/
5. https://ncsmindia.com/wp-content/uploads/2012/04/TALLY-9.0-PDF.pdf.

Pedagogy

Lecture, Power Point Presentation, Lab Demonstration, Group Discussion, Quiz,

Assignment and Activity.

Course Designer

Dr.A.Vinodhini

Semester V	Internal Marks: 25		External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HRS / WEEK**	**CREDITS**
23UCC5CC8	**ACCOUNTING FOR MANAGERIAL DECISIONS**	**CORE**	**6**	**5**

Course Objectives

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

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	List out the concepts of Accounting and to show the performance of the firm through preparation of Financial Statements.	**K1**
CO2	Infer on the financial statements and develop knowledge to prepare the fund flow and cash flow statement.	**K2**
CO3	Construct to prepare the various types of Budgets.	**K3**
CO4	Apply cost volume profit analysis in Decision Making.	**K4**
CO5	Categorize the process of making investment decisions regarding capital expenditure.	**K4**

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	2	3	3	3	2	3	2
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	3	2	3	3	3	3
CO5	3	3	2	3	3	2	3	3	3	3

"1" – Slight (Low) Correlation, "2" – Moderate (Medium) Correlation
"3"–Substantial (High)Correlation"-"Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Management Accounting: Meaning – Definition – Objectives – Nature and Scope – Role of Management Accountant – Relationship between Financial Accounting, Management Accounting and Cost Accounting. Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis, Common Size and Trend Analysis.	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Fund Flow Statement - Meaning - Concept of Fund - Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement - Cash Flow Statement - Preparation of Cash Flow Statement according to AS 3.	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	Ratio Analysis (Liquidity, Solvency, Profitability, Activity Turnover and Capital Structure). (Simple problems only), Marginal Costing – CVP analysis – Break Even Analysis – BEP.	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Budget and Budgetary control – Meaning – Advantages – Preparation of Sales, Production, Purchase, Overhead Cost, Cash and Flexible Budgets.	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Capital Budgeting – Payback Period- Accounting Rate of Return (ARR) – Discounted Cash Flow Method - Net Present Value Method – Present Value Index Method – Internal Rate of Method (IRR).	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
VI	**Self-Study for Enrichment (Not to be included for External Examination)** Meaning ofManagement Reporting – Requisites ofa Good Reporting System– Principles of Good Reporting System – Methods of Reporting – Kinds of Reports – Process of Report Writing – Drafting of Reports under different Situations.		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

Text Books
1. M.N Arora(2015). *Cost and Management Accounting*. Himalaya Publishing House.
2. S.N.Maheshwari (2015). *Advanced Cost Accounting*. Sultan Chand & Sons.
3. Ramachandran, Srinivasan (2015). *Management Accounting*. Sri Ram Publications.

Reference Books

1. R.S.N.Pillai, Bhagavati (2015). *Management Accounting*. S.Chand Publications.
2. Khan and Jain (2015). *Management Accounting*. Tata McGraw Hill.
3. Atrill, Petere Eddie Mc Laney (2014). *Management Accounting for Decision Makers*. Prentice Hall.

Web Reference

1. https://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf.
2. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291608409504audhesh_cash_flows_and_fund_flows.pdf.
3. https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes-budget-and.html.
4. https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA3Semester/Finance/5AccountingManagement.pdf
5. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291623594854nimisha_capital_budgeting.pdf.

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Capt. Dr. P. Kavitha

Semester V	Internal Marks: 25			External Marks: 75
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HRS/WEEK**	**CREDITS**
22UCC5CC9	**R Programming**	**CORE**	**5**	**5**

Course Objective
- To impact knowledge in fundamentals of R using Data Analysis.

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statements On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the essential concepts of R programming	K1
CO2	Illustrate the components of R program	K2
CO3	Analyse the data using various built-in functions	K3
CO4	Apply programming knowledge to develop programs	K4
CO5	Solve real time problems using graphical plots	K5

Mapping of CO with PO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	2	3	3	3	2	3	3
CO5	3	3	2	2	2	3	2	2	3	3

"1" – Slight (Low) Correlation   "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation   "-" indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	**Getting Started:** Understanding R – 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.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	**Performing Operation:** Doing arithmetic – Making comparisons – Assessing logic – Operating on elements – Comparing elements – Manipulating elements. **Testing Conditions:** Seeking truth – Branching alternatives – Chaining branches – Switching branches – Looping while true – Performing for loops – Breaking from loops.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	**Employing Functions:** Doing mathematics – Manipulating strings – Producing sequences – Generating random numbers – 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.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	**Constructing data frames:** Constructing a data frame – Importing data sets – Examining data frames – Addressing frame data – Extracting frame subsets – Filtering data frames – Merging data frames – Adjusting factors. **Producing Quick Plots:** Scattering points – Smoothing lines – Portraying stature – Depicting groups – Adding labels – Drawing columns – Understanding histograms – Producing histograms – Understanding box plots – Producing box plots.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**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 – Displaying facets – Exporting graphics – Presenting analyses.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	**Self Study for Enrichment (Not to be included for External Examination)** Installing R – Installing Rstudio – Recognizing precedence – Distributing patterns – Changing frame columns – Installing packages – Limiting focus	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Textbook

1. Mike McGrath (2018). R for Data Analysis in easy steps, In Easy Steps Limited.

References

1. Dr. Mark Gardener (2012). Beginning R the Statistical Programming Language, John Wiley & Sons, Inc.

2. Jafed P.Lander (2015). R for Every One, 2nd Edition Person Education.

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

Pedagogy

Chalk & Talk, PowerPoint Presentation, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

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

Semester V	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCC5CC10	DIGITAL MARKETING	CORE	5	5

Course Objectives

- To assess the students to develop an overall understanding of digital marketing and social media platforms.
- To inculcate the entrepreneurial qualities among the students with sufficient knowledge about digital marketing channels for starting their own online business.
- To identify the challenges and opportunities in the digital marketing platform.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Explain the basic concepts of dynamics in digital marketing	K1
CO2	Summarize the concept of social media marketing and the rise of online social networking sites.	K2
CO3	Construct and identify the various digital media channels	K3
CO4	Utilize the social media platforms such as face book, twitter, instagram, you tube.	K3
CO5	Analyze the customer relationship management in the digital campaign	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2	3	2	2	2	2
CO2	3	3	2	3	3	3	3	2	2	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	2	2	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬
"3" – Substantial (High) Correlation ¬ "-" indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Digital Marketing: Meaning - Definition - Objectives – Characteristics – Importance – Types - Merits and Demerits - Traditional Vs Digital Marketing - 7Ps of Digital Marketing - Content marketing – Strategic flow of marketing activities – Skills of content writer.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	E-Mail Marketing and Mobile Marketing: E-mail Marketing – Meaning, Definition – Working of E-Mail Marketing – E-Mail Marketing Tips - Content Strategies - E-mail Newsletter - Mobile Marketing – Introduction, Meaning, Definition, Features of Mobile Marketing - Merits and Demerits.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Social Media Marketing : Meaning – Definition – Evolution of Social Media - Social Networking Sites – Functions and Benefits of Social Media Marketing – Limitations - Social Media metrics Platforms: Facebook - X - YouTube - Instagram - WhatsApp - Linkedin - Snapchat.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Electronic Customer Relationship Management in a Web 2.0 World: Meaning – Goals of CRM – Benefits of Electronic CRM Technology in Online Banking – CRM Processes – Role of CRM Technology – CRM and the Customer Lifecycle – Bonding for Customer Relationship – Electronic CRM – Key CRM Applications.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Web Analytics and Gamification: Meaning, Definition – Features – Importance – Types – Key Metrics used for Web Analytics – Types of tracking codes. Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	**Self-Study for Enrichment (Not to be included for End Semester Examination)** Digital Marketing Strategy – Digital Marketing Planning and Development – Digital Marketing Emerging Trends and Concepts – Emerging opportunities for Digital Marketing Professionals - Display Advertising - Ethical Challenges: Frauds on the Web.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

Text Book

1. Seema Gupta. (2022). *Digital Marketing.* 3rd Edition. McGraw Hill Publications Noida.
2. Puneet Singh Bhatia. (2020). *Fundamentals of Digital Marketing*. 2nd Edition. Pearson Education Pvt Ltd. Noida.
3. Kailash Chandra Upadhyay. (2021). *Digital Marketing: Complete Digital Marketing Tutorial*. Revised Edition. Notion Press. Chennai.

Reference Books

1. VandanaAhuja. (2021). *Digital Marketing*. Latest Edition.Oxford University Press, New Delhi.
2. Dr. RushenChahal, Prof. Jayanta Chakraborti. (2022). *Digital Marketing 2.0*. Himalayas Publishing House. Mumbai.
3. MaityMoutusy. (2022). *Digital Marketing*. 2nd Edition. Oxford University Press. London.

Web References

1. https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf
2. https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning
3. https://journals.ala.org/index.php/ltr/article/download/6143/7938
4. https://www.investopedia.com/terms/d/digital-marketing.asp
5. https://www.encyclopedia.com/finance/finance-and-accounting-magazines/emarketing#:~:text=E%2Dmarketing%20is%20a%20process,exchanges%20and%20satisfy%20customer%20demands.

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Dr. D. Ramya

Semester V	Internal Marks: 40			External Marks: 60	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HRS/WEEK**	**CREDITS**	
22UCC5CC2P	**R Programming (P)**	**CORE**	**5**	**5**	

Course Objective

- To impact practical knowledge of R using Data Analysis.

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statements On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the essential concepts of R programming	K1
CO2	Illustrate the components of R program	K2
CO3	Analyse the data using various built-in functions	K3
CO4	Apply programming knowledge to develop programs	K4
CO5	Solve real time problems using graphical plots	K5

Mapping of CO with PO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	2	3	3	3	2	3	3
CO5	3	3	2	2	2	3	2	2	3	3

"1" – Slight (Low) Correlation   "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation   "-" indicates there is no correlation.

List of Practical

1. Simple Program.
2. Conditional Statements.
3. Looping Statements.
4. Function.
5. Vector.
6. Matrix.
7. Data Frame.
8. Barplot.
9. Pieplot.
10. Histogram.
11. Boxplot.
12. Quickplot

Web References

1. https://www.w3resource.com/r-programming-exercises/basic/index.php

2. https://www.geeksforgeeks.org/r-programming-exercises-practice-questions-and-solutions/

3. https://www.w3schools.com/r/r_examples.asp

Pedagogy

PowerPoint Presentation, Demonstration, Discussion and Practical Session.

Course Designer

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

Semester - V	Internal Marks: 25		External Marks: 75		
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HOURS / WEEK**	**CREDITS**	
23UCC5DSE1A	**BUSINESS CORRESPONDENCE AND REPORTING**	**DISCIPLINE SPECIFIC ELECTIVE-I**	5	3	

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 and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the basic concept of business communication.	**K1**
CO2	Explain the skill of ethical, legal, cultural and global issues affecting business communication.	**K2**
CO3	Identify appropriate organizational formats and channels used to develop business communication.	**K3**
CO4	Analyze the situation of writing various types of business letters and reports.	**K4**
CO5	Examine the problem solving skills appropriate to business communication.	**K4**

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	2	3	3	2	2	3	2	3	2	2
CO3	3	2	3	3	3	2	2	3	3	3
CO4	3	3	3	2	3	3	3	2	2	3
CO5	3	3	3	2	2	3	3	2	3	2

"1" – Slight (Low) Correlation, "2" – Moderate (Medium) Correlation
"3"–Substantial (High) Correlation"-"Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Definition of business Communication - meaning – objectives – Process - Characteristics of effective communication – Types of communication - Barriers to communication, Steps to overcome the barriers. Commercial terms and abbreviations.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4,K5
II	Meaning of Business letter – Need - Functions - 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 – Claim letters – Collection letters – Job application letter –Curriculum vitae.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	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 - Complaint letters, claims and adjustments - follow-up.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Meaning of Circular letters – Objectives – Situations that need Circular letters – Sales letters – Meaning - Objectives – Advantages – Three P's functions, Bank Correspondence – Correspondence with customers, Head Office and with other banks.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Report Writing: Formal Reports – the elements of clear writing – writing effective letters – different layouts of business letters – informal reports – writing good news and bad news – meetings and oral presentations. Online Communication - Communication network, Intranet, Internet - Teleconferences, Voicemail - Video Conferencing – SMS - Telephone Answering Machine.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4

VI	**Self-Study for Enrichment (Not to be included for External Examination)** Verbal and Non – Verbal communication - Spoken Communication - Body Language – Facial Expression – Para language.		**CO1,CO2, CO3,CO4, CO5**	**K1, K2, K3,K4**

Text Books

4. Rajendra Pal, Korlahalli.J.S. (2015). *Essentials of Business Communication*. Revised Edition. Sultan Chand & Sons
5. Gupta.C.P.(2018). *Business Correspondence and Report Writing*, Revised Edition. Taxmann
6. Sharma. (2017). *Business Correspondence and Report Writing*, Revised Edition. Tata Mc-Graw Hill

Reference Books

1. Sekar.G, Saravana Prasath.B. (2023). *Business Law and Business Correspondence and Reporting*. Current Edition. Commercial Law House
2. Sharma.RC, Krishna Mohan, Virendra Singh and Nirban (2020). *Business Correspondence and Report Writing*. Current Revised. McGraw Hill
3. Bharat. (2023). *Business Correspondence and Report Writing*. Revised Edition. Bharath Law house

Web References

1. https://www.icai.org/post.html?post_id=13826
2. https://www.srinivasaacademy.com/downloads/219/15_Paper2RTPMay2019.pdf
3. https://castudynotes.com/2022/01/15/ca-foundation-paper-2b-business-correspondence-and-reporting-bcr-notes-charts-lectures-all-compilation-at-one-place-in-pdf/
4. https://cablogindia.com/business-correspondence-and-reporting-bcr-notes-for-ca-foundation/
5. https://www.scribd.com/document/427573064/Business-Correspondence-and-Reporting-Compiled-pdf

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr. G.Kanagavalli

Semester V	Internal Marks: 25		External Marks: 75		
COURSE CODE	**COURSE TITLE**	**CATEGORY**		**HOURS / WEEK**	**CREDITS**
23UCC5DSE1B	E – RETAILING	DISCIPLINE SPECIFIC ELECTIVE-I		5	3

Course Objectives

- To introduces e-retailing frameworks, and technological foundations.
- To examines basic concepts such as strategic formulation for e-retailing enterprises, management of their capital structures and marketing an online store.
- To familiarize students with innovative ideas in e- retailing.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the theoretical concepts of e – retailing.	**K1**
CO2	Outline current and emerging electronic retailing changes.	**K2**
CO3	Explain online merchandise techniques and apply e – retailing pricing strategies.	**K2, K3**
CO4	Identify the methods of online pricing and payment process.	**K3**
CO5	Examine the effectiveness of e – retailing.	**K4**

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3	3	2	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation □ "2" – Moderate (Medium) Correlation
"3"–Substantial (High) Correlation"-"Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Meaning – Definition – Transition from Traditional Marketing to e-marketing – Demographics and Targeting – Adaptability and Closed – Loop marketing – Advantages of e-Retailing – Short comings of e-Retailing.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
II	Understanding on e-consumer – Normal Consumer – Communicating with e-consumer – E - Application Perspective – Building Customer Loyalty – CRM implementation – Customer Service – gift Reminder Services, Contests and Promotions, Online Communities – Loyalty Programs, Personalization.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
III	Impact of Information Technology in Retailing – Integrated System and Networking – EDI – Bar Coding – Electronic Article Surveillance – Electronic Shelf Labels – E-Service. Online Payment Processing – Internet Payment Gateways – Internet Security Issues.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	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.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	**Inventory Based Model – Market Place Model – Vendor Development – Business Expansion and Legal Implications.**	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
VI	**Self-Study for Enrichment (Not to be included for External Examination)** E-retailing Online Merchandising Techniques – E-Malls – Future of E-Retailing **–** The roles of Cyber Intermediaries in E-retailing – Promotional Strategies of E-retail Business.		CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4

Text Books

1. Michael Levy, Barton A. Weitz, Dhruv Grewal**.** (2023). *Retailing Management*. Standard Edition. McGraw Hill.

2. Rama Mohana Rao.K, Chandra Sekhar Patro (2022). *E-Retailing and Consumer Behaviour*. Kindle Edition.

3. Tawfik Jelassi, Albrecht Enders. (2014). *Strategies for e – business*. Springer.

Reference Books

1. Vijay Kumar.A. (2011). *Retailing in India - Trends and Challenges*. Discovery Publishing House Pvt Ltd.

2. Sharma**.**D.P (2015). *e-Retailing Principles and Practice*. First Edition. Himalaya Publishing House.

3. Gibson. (2017). *Retail Management*. 5th edition. Pearson Education.

Web Reference

1. https://businessjargons.com/electronic-retailing.html
2. https://egyankosh.ac.in/bitstream/123456789/15063/1/Unit-13.pdf
3. https://theecommmanager.com/ecommerce/what-is-ecommerce-crm/
4. https://www.getastra.com/blog/knowledge-base/ecommerce-security/
5. https://www.cloudways.com/blog/latest-ecommerce-trends/

Pedagogy

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

Course Designer

Ms. S. Praveena

Semester V	Internal Marks: 25			External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**		**HOURS / WEEK**	**CREDITS**
23UCC5DSE1C	**MOBILE APPLICATIONS**	**DISCIPLINE SPECIFIC ELECTIVE-I**		**5**	**3**

Course Objectives

- To understand the basic concepts of mobile application development.
- To know the characteristics of mobile applications, user-interface design, basics of graphics and multimedia.
- To gain knowledge about testing and publishing of Android application.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Relate various concepts of mobile programming that make it unique from programming for other platforms.	**K1**
CO2	Explain the basics of mobile applications development.	**K2**
CO3	Apply Android application with user interface, networking and animation.	**K3**
CO4	Identify and analyze simulator tools to test and publish the application.	**K3.K4**
CO5	Examine the mobile applications on their design pros and cons.	**K4**

Mapping of CO with PO and PSO

Cos/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation ☐ "2" – Moderate (Medium) Correlation
"3"–Substantial (High) Correlation"-"Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Mobile Applications and Device Platforms – Alternatives for Building Mobile Apps – Comparing Native Vs. Hybrid Applications – Mobile Application Development Lifecycle – Mobile Application Front - End and Back - End – Key Mobile Application Services. Android version - Obtaining the required tools – Launching the application – Exploring the IDE – Debugging and publishing application.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4
II	Linking Activities using intents – Fragments – Displaying notification – Understanding the component of a screen – Adapting to display orientation – Managing changes to screen orientation – Utilizing the action bar – Creating the user interface programmatically listening for UI notification.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4
III	Using basic views – Picker views - list view to display long list – Understanding specialized fragments- Image views to display pictures – Using menus with views – Using web view – Saving and loading user preferences – Persisting Data to files - Creating and using database.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4
IV	Sharing Data in android – Creating your own content providers – using the content provider – SMS messaging – sending email – Displaying maps – Getting location data – Monitoring a location.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4
V	Consuming web services using HTTP – consuming JSON services – Creating your own services – Binding activities to services – Understanding threading.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4
VI	**Self-Study for Enrichment (Not to be included for External Examination)** Android terminology – Android Manifest File – Using Intent Filter – Different types of resources**.**		CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4

Text Books

1. Lauren Darcey, Shane Conder . (2013). *Android Wireless Application Development*. Revised Edition. Pearson Education.
2. Sydhani Begum.S. (2019). *Mobile App Development*. Revised Edition.Notion Press.
3. Virat.V.Giri, Sagar Chavan, Ashwin Mane. (2019). *Mobile Application Development*, Revised Edition. TechKnowledge.

Reference Books

1. Bagad.V.S. (2023). *Mobile Application Development*. Current Edition.Technical Publication.
2. Barry Burd, John Paul Mueller (2021). *Android Application Development*, Revised Edition. Wiley.
3. Pradeep Kothari. (2014). *Android Application Development*. Revised Edition. Dreamtech Press.

Web Reference

1. https://developer.android.com/guide
2. https://www.wideskills.com/android/building-user-interface/listening-to-ui-notifications-in-android
3. https://www.geeksforgeeks.org/imageview-in-android-with-example/
4. https://developer.android.com/training/sharing/send
5. https://vkinfotek.com/webservice/consume-web-service.html

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr.C.Subha.

Semester - V	Internal Marks:25			External Marks:75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**		**HRS / WEEK**	**CREDITS**
22UGPS	**UGC - JEEVAN KAUSHAL PROFESSIONAL SKILLS**	**ABILITY ENHANCEMENT COMPULSORY COURSE – IV**		**2**	**2**

COURSE OBJECTIVES

➢ 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.

➢ To motivate the learners to excel in a challenging environment for organization and personal growth with a professional touch

COURSE OUTCOMES AND COGNITIVE LEVEL MAPPING

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

CO NUMBER	CO STATEMENTS	COGNITIVE LEVEL
CO1	Relate and define communication skills in good technical writing, presentation skills with professional touch.	**K1**
CO2	Develop confidence and competence in professional skills to understand ambitions and goals to achieve the target.	**K2**
CO3	Build professional skills with a practical approach and enhance critical thinking abilities in various situation of life for lifelong learning.	**K3**
CO4	Examine the cultural heritage of Tamil Nadu and India to develop an understanding of cultural nuances and practices, to navigate diverse workplaces with sensitivity and respect.	**K4**
CO5	Analyze the acquired skills to pursue successful career path with an assertive attitude for better prospects in the global world.	**K4**

MAPPING OF CO WITH PO AND PSO

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	2	2	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	3	2	2	3	3	3	2	3
CO5	3	3	3	2	3	3	3	3	3	3

"1" – Slight (Low) Correlation   **"2" - Moderate (Medium) Correlation**

"3" – Substantial (High) Correlation   **"-" indicates there is no Correlation.**

SYLLABUS

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	**Resume Skills** Preparation and Presentation. Avoiding Common Errors in Resume Writing Preparing Resumes for Specific Purposes	6	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4**
II	**Interview Skills** Useful Vocabulary Preparation and Presentation. Avoid Fear and Stress Observation of a Simulated Interview	6	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4**
III	**Body Language and Personal Grooming** Importance of Body Language Postures, Eye Contact, Expressions & Etiquette Good Grooming is Being Clean	6	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4**
IV	**Social and Cultural Etiquette** **Existing Traditional Tamil and Indian Culture** Introduction to Tamil Culture Introduction to Indian Culture and Etiquette **Pls. Note: (Subjected to inclusions based on the requirements of the respective disciplines)** Good Manners and Etiquette Table Manners Manners in Public Places	6	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4**
V	**Group Discussion Skills** Meaning and Methods of Group Discussion. Procedure of Group Discussion. The Do's and Don'ts of a Group Discussion Assessment Criteria	6	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3,K4,**
VI	**Self-Study for Enrichment** **(Not to be included for End Semester Examination)** Time Management - Personality Development - Problem Solving - Public Speaking - Leadership Skills	-	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4,**

TEXT BOOK

- A Handbook of Professional Skills by Dr. Rita Shanthakumar and Dr. S. JayashreeAgarwal

REFERENCE BOOKS

- Gorden. L Raymond, *Basic Interviewing Skills,* Waveland Press, Inc, US, 1992

- Dr. Rashmi Achmare, Handbook of Communication Skills for Professional Students,Publisher: IPH Edition: First-2021

WEB REFERENCES

- https://graphicdesign.sfcc.spokane.edu/dZine/projects/Q3-

  typographic resume/resume_basics.pdf

  http://worldwideuniversity.org/library/bookboon/the-art- of-

  interview-skills.pdf

- https://www.tutorialspoint.com/positive_body_language/positive_b

  ody_language_tutori al.pdf

  http://egyankosh.ac.in/bitstream/123456789/35846/5/Unit-10.pdf

- https://www.etiquettescholar.com/dining_etiquette/table_manners.

  html

  http://languagemanuals.weebly.com/uploads/4/8/5/3/4853169/fina

  l_tamil_manual.pdf

PEDAGOGY - Seminar, Simulation Quiz and Assignment

COURSE DESIGNER - Dr. Rita Shanthakumar and Dr. S. Jayashree Agarwal

Semester V	Internal Marks: Nil		External Marks: 100		
COURSE CODE	COURSE TITLE		CATEGORY	HOURS / WEEK	CREDITS
22UCC5SEC2	SKILLS FOR COMPETITIVE EXAMINATION		SKILL ENHANCEMENT COURSE	2	2

Course Objectives

- To develop competitive skills through various types of objective tests..
- To train them by conducting aptitude test based on verbal and quantitative skills.
- To motivate the students to prepare for high level competitive exams.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive 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	Summarize professional and ethical attitude and choose effective communication skills	K2, K3
CO4	Solve a problem and to identify the appropriate computing requirement	K3
CO5	Take part in the competitive examination.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation □ "2" – Moderate (Medium) Correlation
"3"–Substantial (High) Correlation"-"Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Coding and Decoding – Puzzles – Seating Arrangement – Logical reasoning – Ranking and Order – Alphanumeric series – Data Sufficiency – Syllogism – Input and Output – Statement, Argument and Assumption – Reasoning Analogy – Reasoning Inequality – Fundamental arithmetical operations – Blood Relations.	6	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3,K4**
II	Simplification and Approximation – Profit and Loss – Number Series – Quadratic Equations – Problems on Ages – Boat and Stream – Speed, Time and Distance – Percentage – Ratio and Proportion – Number System – Simple and Compound interest - Menstruation – Mixture and Allegations – Time and Work – Pipes and Cistern – Problems on Trains.	6	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3,K4**
III	Data Interpretation (Bar Graph, Line Chart, Tabular, Caselet, Radar/Web, Pie Chart) – Linear Equation – Probability. Cloze Test – Sentence Improvement – Sentence Correction – Para Jumbles – Connectors – Reading Comprehension – Spotting Errors – Spelling Errors – Word Rearrangement – Word Usage – Sentence based Error.	6	**CO1,CO2, CO3, CO4, CO5**	**K1, K2, K3,K4**
IV	Current Affairs – Banking Awareness – GK Updates, Currencies – Important Places – Books and Authors – Awards – Headquarters, Prime Minister Schemes – Important Days.	6	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3,K4**
V	History of Computers – Data Processing Cycle of a Computer – Computer Languages – Input Devices & Output Devices – Operating Systems – Database Management Systems – Microsoft Office – Keyboard Shortcuts – File Extensions – Networking and Internet – Computer Viruses – Important Abbreviations **ICT: General abbreviations and**	6	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3,K4**

	terminology - Basics of Internet, Intranet, E-mail, Audio and Video-conferencing – ICT and Governance.			
VI	Self-Study for Enrichment (Not to be included for External Examination) **Basic Computer Knowledge –** Computer Fundamentals – Parts of a Computer System **– Digital initiatives in higher education – Basic Computer Knowledge**	-	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4

Text Books

1. Dr.Aggarwal.R.S. (2022). *A Modern Approach to Logical Reasoning All Competitive Exams*. Revised Edition. Sultan Chand

2. Pandey.M.K. (2023). *Analytical Reasoning.* 5th Edition. Bsc Publishing Co. Pvt. Ltd

3. Dr.Aggarwal**.**R.S. (2022). *Quantitative Aptitude for Competitive Examinations All Government and Entrance Exams*. S Chand Publishing.

Reference Books

1. Disha. (2022). *The Yearly Current Affairs 2023 for Competitive Exams*, 8th edition. Disha Publication.

2. Abhijit Guha. (2020). *Quantitative Aptitude for Competitive Examinations*. Seventh editionMcGraw Hill.

3. Oswal. (2020). *An Advanced Approach to Verbal & Non-Verbal Reasoning for Competitive Exams*. Revised Edition**.**Oswal Printers & Publishers Pvt. Ltd.

Web Reference
1. https://www.examsbook.com/reasoning-ability-questions-and-answers
2. https://www.javatpoint.com/aptitude/quantitative
3. https://www.examsbook.com/general-english-questions-and-answers-for-competitive-exam
4. https://www.examsbook.com/gk-questions-on-current-affairs-for-competitive-exams
5. https://testbook.com/objective-questions/mcq-on-computer-fundamentals--5fb69dfc1b5c16e438f976f6

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

Course Designer

Ms. S. Praveena

Semester VI	Internal Marks: 25			External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HOURS / WEEK**	**CREDITS**	
23UCC6CC11	**CORPORATE ACCOUNTING**	**CORE**	**5**	**4**	

Course Objectives

- To understand the various adjustments related to share capital.
- To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.
- To know the provisions of the Company Act and to build accountability in corporate sector.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall the conceptual background of Company Accounts.	**K1**
CO2	Explain the concepts and techniques on the issue and redemption of Debentures.	**K2**
CO3	Build the knowledge on the valuation of goodwill of business firm.	**K3**
CO4	Apply and Examine with the legal formats, special items and adjustments pertaining to Banking companies.	**K3, K4**
CO5	Analyze the Consolidated Financial Statement As per AS 21	**K4**

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	2	2	3	2	3	3	3	3
CO3	3	2	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation "2" – Moderate (Medium) Correlation
"3"–Substantial (High) Correlation "-" Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Accounting for Share Capital - Issue of shares: Par, Premium and Discount - Forfeiture and Reissue of Shares.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Redemptions of Preference Shares- Issue and Redemption of debentures: Accounting Treatment for Debentures - Issued at Par, Discount and Premium - Repayable at par and premium.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
III	Valuation of Goodwill – Needs – Methods: Average Profit Method, Super Profits Method, Capitalization Method and Annuity Method.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
IV	Accounts of Holding Companies – Steps involved in the preparation of Consolidated Financial Statement As per AS 21 (excluding Inter Company Holdings).	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
V	Accounts of Banking Companies (new format) –Non-Performing Assets- Rebate on Bills Discounted- Preparation of Profit and Loss Account – Balance Sheet (simple adjustments).	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
VI	**Self-Study for Enrichment (Not to be included for External Examination).** Company Final Accounts - Provisions of the Companies Act, 2013- Preparation of Profit and Loss and Balance Sheet.		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

Distribution of Marks: Theory 20% and Problems 80%

Text Books

1. Reddy. T S, MurthyA. (2023). *Corporate Accounting*. Latest Edition.Margham Publications.
2. S.P. Jain, K.L. Narang. (2017). *Corporate Accounting*. Revised Edition. Kalyani Publishers.
3. Tulsain, P.C. (2023). *Corporate Accounting*. Latest Edition. S. Chand Publication.

Reference Books

1. Maheshwari S.N. (2018). *Corporate Accountancy*. Revised Edition. Vikas Publishing House,NewDelhi.
2. Gupta. R L, Radhasamy M. (2021). *Corporate Accounting*. Latest Edition. Sultan Chand & Sons.
3. M.C.Shukla, T.S.Grewal. (2016). *Advanced Accountancy*. Revised Edition. Sultan Chand & Sons.

Web Reference

1. https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf
2. https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf.
3. https://testbook.com/objective-questions/mcq-on-corporate-accounting--5f9168bba03904a227ce6338
4. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Corporate_Accounting.pdf
5. https://www.drnishikantjha.com/booksCollection/Corporate%20Accounting%20.pdf

Pedagogy

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

Course Designer

Dr. P. Banu

Semester VI	Internal Marks: 25		External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HRS / WEEK**	**CREDITS**
23UCC6CC12	**DIRECT TAXATION**	**CORE**	**5**	**3**

Course Objective

- To help the students to understand and apply the basic concepts and provisions of Income Tax Act 1961.

- To apply various deduction and exemptions in the computation of total income of Assessee.

- To gain procedural knowledge about Income Tax law in force for the relevant assessment year.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the basic concepts of Income Tax, Residential Status of an Individual Assessee and Incidence of Tax.	K1
CO2	Explain the computation of Income from Salary, House Property, Business or Profession, Capital Gain and Income from Other Sources.	K2
CO3	Apply the exemption and deduction under various heads of income.	K3
CO4	Analyze the total tax liability of individual Assessee.	K4
CO5	Evaluate the legal obligations and requirements of e filing of the Income Tax	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	3	3	2	3	3	2	S	2	2	2
CO5	3	3	2	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation □ "2" – Moderate (Medium) Correlation
"3"–Substantial (High)Correlation "-" Indicatesthereisnocorrelation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	History of Income Tax - Canons of Taxation – Assessee - Types – Person – Income – Agricultural Income – Assessment Year – Previous Year – Capital and Revenue Receipts and Expenditure - Total Income – Residential status of Individual – Incidence of Tax – Income Exempted under section 10.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Income from Salary – Features – Advance Salary - Arrear of Salary – Allowances – Perquisites - Retirement Benefits – Deduction under section 16 – Deduction under section 80C	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Income from House Property – Exempted Income from House Property – Determination of Gross Annual Value and Net Annual Value – Partly Let Out and Partly Self Occupied House - Sub-letting – Calculation of Interest on Borrowed Capital –Deduction under section 24.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Income from Business – Important terms - Expenses Expressly Allowed and Disallowed – Treatment of Bad Debts Recovered, Under and Over valuation of Stock. Income from Profession.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Income from Capital Gain –Types of Capital Assets – Computation of Long Term and Short-Term Capital Gain – Exemption under section 54. Income from Other Sources – Various Kinds of Securities -Deduction under section 57 – Computation of Total Tax Liability – E - filing.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	**Self-Study for Enrichment (Not to be included for External Examination)** Advance Payment of Tax - Tax Deducted at Source –Income Tax Authorities.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Distribution of Marks: Theory 20% & Problem 80%

Text Books

1. Dr.T.Srinivasan. (2024).*Income Tax Law and Practice.* Latest Edition. Vijay Nicole Imprints Private Ltd .
2. T.S.Reddy and Y.Hari Prasad Reddy. (2024).*Income Tax Law and Practice.*Revised Edition. Margham Publication.
3. Dr.H.C.Mehrotra. (2024).*Income Tax Law and Practice.*Latest Edition. Shithya Bhavan Publication.

Reference Books

1. Dr. Vinod K.Singhania, Dr.Kapil Singhania. (2024), Income Tax *Law and Practice,* Taxmann Publications.
2. K.Rajavelu. (2024).*Income Tax Law and Practice*. Latest Edition. SVP Publication.
3. CA. Raj K Agrawal. (2024).*Handbook on Income Tax*.Latest Edition. Bharat Law House.

Web Reference

1. https://www.taxmann.com/post/blog/tax-concept
2. https://cleartax.in/paytax/TaxCalculator
3. https://tax2win.in/guide/house-property
4. https://www.icai.org/post.html?post_id=19576
5. https://www.incometax.gov.in/iec/foportal/

Pedagogy

Chalk and Talk, Powerpoint Presentation, Assignment, Seminar and Quiz

Course Designer

Dr.C.Subha.

Semester VI	Internal Marks:25			External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HOURS / WEEK**	**CREDITS**	
22UCC6CC13	**ENTREPRENEURIAL DEVELOPMENT**	**CORE**	**4**	**4**	

Course Objectives

- 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 and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the various concepts, features and kinds of entrepreneurship	K1
CO2	Explain business plan that can be used to run a new small business enterprise	K2
CO3	Identify the need for EDPs, their objectives, phases, and evaluation criteria.	K3
CO4	Categorize the various entrepreneurship development schemes offered by government agencies, financial institutions, and industry bodies, and understand their eligibility criteria, benefits, and application procedures.	K4
CO5	Examine the project reports based on their clarity, comprehensiveness, realism, and alignment with organizational objectives	K4

Mapping of COwithPO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Entrepreneurship – Meaning – Definition – Types – Entrepreneur – Definition – Entrepreneur and Entrepreneurship– Characteristics – Types – Functions – Factors influencing Entrepreneurship – Role of Entrepreneur in Economic Development - Women Entrepreneur - Rural Entrepreneurs.	14	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Business idea generation technique - Sources of business idea - Methods of generating ideas - Method of evaluating ideas – Project Formulation.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Entrepreneurship Development Programmes (EDP) – Meaning- Need of EDP – Objectives of EDP – Course content EDP -Phases of EDP – Evaluation of EDP – Problems of EDP.	10	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	EDP Schemes – Commercial banks – DIC - NSIC- SIDO - IFCI – SISI- IDBI- IIBI- NIDC – SIDBI - UTI-SFC-SIPCOT – TIIC - MSME - PM Schemes.	14	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Project Report - Meaning - Purposes - Content - Phases - Formulation of business plan - Characteristics of a successful business plan - Criticisms.	10	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	**Self-Study for Enrichment (Not to be included for End Semester Examination)** Economic Development and Entrepreneurial Growth - Geographic Concentration – Franchising and Dealership.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

Text Book

1. Dr.S.S.Khanka. (2014). *Entrepreneurial Development*. Latest Edition. Sultan Chand and Company Pvt.Ltd.
2. Dr.C.B.Gupta, Dr.N.P.Srinivasan. (2022). *Entrepreneurial Development*. Latest Edition. Sultan Chand and Company Pvt.Ltd.
3. Dr.Renu Arora, Dr.S.K.Sood. (2018). *Entrepreneurial Development*. Latest Edition. Kalyani Publishers.

Reference Books

1. Dr.Radha. (2010). *Entrepreneurial Development*. Prasanna Publishers and Distribution.
2. Robert D Hisrich, Michael P.Peters, Dean A Shepherd, Sabyasachi Sinha.(2020) *Entrepreneuship*.11th Edition. McGrawHill.
3. Saravanavel. (2015). *Entrepreneurial Development*. Latest Edition.Himalaya Publications.

Web References

1. https://www.slideshare.net/PrajeeshMenon/entrepreneurship-development-42111038
2. https://www.slideshare.net/udayjoshi35/business-idea-generation-method
3. https://www.slideshare.net/slideshow/entrpreneurial-development-programme/51953701
4. https://www.slideshare.net/slideshow/incentives-for-small-scale-business/252247891
5. https://www.slideshare.net/ManojReddy1/project-report-39676742

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr.S.Jayalakshmi

Semester: VI	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS/WEEK	CREDITS
22UGCS	CYBER SECURITY	CC	3(T) + 2(P)	4

Course Objective

- To understand the concept of Cyber security and the issues and challenges associated with it
- To develop an understanding of cyber crimes, their nature, and legal remedies
- To appreciate various privacy and security concerns on online Social media
- To analyze and evaluate the basic concepts related to E-Commerce and digital payments
- To analyze and evaluate the basic security aspects related to Computer and Mobiles

Course Outcome and Cognitive Level Mapping

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

CO Number	CO Statement	Cognitive Level
CO1	Outline the concept of cyber security, cyber crime, cyber law and the issues and challenges	K1
CO2	Deeper understanding and familiarity with cyber crimes, their nature, and legal remedies using case studies	K2
CO3	Apply various privacy and security concerns on Social media & online payments	K3
CO4	Analyze the tools & techniques for cyber security	K4
CO5	Evaluate the security aspects of Computer, Mobiles & Other digital devices	K5

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	1	3	3	3	3	1	2	3	3
CO2	3	2	3	3	3	3	2	2	3	3
CO3	3	2	3	3	3	3	2	3	3	3
CO4	3	2	3	3	3	3	2	3	3	3
CO5	3	2	3	3	3	3	2	3	3	3

"1"- Slight (Low) Correlation   "2"– Moderate (Medium) Correlation
"3"- Substantial (High) Correlation   "-"- Indicates there is no Correlation

Syllabus

Theory

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	**Introduction to Cyber Security:** Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security.	9	CO1 CO2 CO3	K1 K2 K3
II	**Cyber Crime and Cyber Law:** Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi , Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cyber crime and offences, Organisations dealing with Cyber crime and Cyber security in India.	9	CO1 CO2 CO3 CO4	K1 K2 K3 K4
III	**Social Media Overview and Security:** Introduction to Social networks. Types of Social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media.	9	CO1 CO2 CO3 CO4	K1 K2 K3 K4
IV	**E-Commerce and Digital Payments:** Definition of E- Commerce, Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats, E-Commerce security best practices, Introduction to digital payments, Components of digital payment and stake holders, Modes of digital payments- Banking Cards, Unified Payment Interface (UPI), e-Wallets, Unstructured Supplementary Service Data (USSD), Aadhar	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5

	enabled payments, Digital payments related common frauds and preventive measures. RBI guidelines on digital payments and customer protection in unauthorized banking transactions. Relevant provisions of Payment Settlement Act, 2007.			
V	**Digital Devices Security , Tools and Technologies for Cyber Security:** End Point device and Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third party software, Device security policy, Cyber Security best practices, Significance of host firewall and Ant-virus, Management of host firewall and Anti-virus, Wi-Fi security, Configuration of basic security policy and permissions.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5
VI	**Self Study for Enrichment** **(Not included for End Semester Examinations)** **Case Studies:** Parliament Attack Cyber Crime - Pune Citibank MphasiS Call Center Fraud, Yahoo Data Breach, Equifax Data Breach	-	CO2 CO3 CO4 CO5	K2 K3 K4 K5

Reference Books

1. R. C Mishra, (2010) *Cyber Crime: Impact on the New Millennium*, Authors Press. Edition 2010.
2. Sunit Belapure and Nina Godbole, (2011). *Cyber Security Understanding Cyber Crimes*, Computer Forensics and Legal Perspectives, Wiley India Pvt. Ltd., First Edition.
3. Henry A. Oliver, (2015) *Security in the Digital Age: Social Media Security Threats and Vulnerabilities*, Create Space Independent Publishing Platform, Pearson.
4. Elias M. Awad, (2001) *Electronic Commerce*, Prentice Hall of India Pvt Ltd.
5. Krishna Kumar, (2011) *Cyber Laws: Intellectual Property & E-Commerce Security*, Dominant Publishers.
6. Eric Cole, Ronald Krutz, (2011) *Network Security Bible*, Wiley India Pvt. Ltd, 2nd Edition.
7. E. Maiwald , (2017) *Fundamentals of Network Security*, McGraw Hill.

Web References

1. https://www.udacity.com/course/intro-to-cybersecurity-nanodegree--nd545
2. https://www.vidhikarya.com/legal-blog/cyber-crime-and-cyber-law-in-india
3. https://www.techtarget.com/searchsecurity/definition/cybersecurity
4. https://www.financemagnates.com/fintech/payments/the-evolution-of-digital-payments-and-e-commerce/
5. https://www.javatpoint.com/cyber-security-tools
6. https://www.cyberralegalservices.com/casestudies.php
7. https://www.kroll.com/en/insights/publications/cyber/case-studies

Practical

List of Exercises: (Not included for End Semester Examinations)

1. Checklist for reporting cyber crime at Cyber crime Police Station.
2. Checklist for reporting cyber crime online.
3. Reporting phishing emails
4. Demonstration of email phishing attack and preventive measures.
5. Basic checklist, privacy and security settings for popular Social media platforms.
6. Reporting and redressal mechanism for violations and misuse of Social media platforms.
7. Configuring security settings in Mobile Wallets and UPIs.
8. Checklist for secure net banking.
9. Setting, configuring and managing three password policy in the computer (BIOS, Administrator and Standard User)
10. Setting and configuring two factor authentication in the Mobile phone.
11. Security patch management and updates in Computer and Mobiles.
12. Managing Application permissions in Mobile phone.
13. Installation and configuration of computer Anti-virus.
14. Installation and configuration of Computer Host Firewall.
15. Wi-Fi security management in computer and mobile.

Web References

1. https://cybercrime.gov.in/
2. https://cybercrime.gov.in/webform/crime_onlinesafetytips.aspx
3. https://www.digitalvidya.com/blog/social_media_dos_and_donts/
4. https://www.medianama.com/2023/02/223-platform_grievance-appellate-committees-social-media/
5. https://www.ibm.com/topics/security-controls
6. https://docs.oracle.com/cd/E19683-01/817-0365/concept-2/index.html

Pedagogy

Chalk and Talk, Group discussion, Seminar & Assignment.

Course Designer

From UGC SYLLABUS

Semester VI	Internal Marks: 25			External Marks: 75	
COURSE CODE	**COURSE TITLE**		**CATEGORY**	**Hrs / Week**	**Credits**
23UCC6DSE2A	**MANAGEMENT INFORMATION SYSTEM**		**DISCIPLINE SPECIFIC ELECTIVE – II**	**5**	**3**

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 and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive 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 the concepts of information system in various Managerial Functions	**K3**
CO4	Analyze the application of information system in Planning and Decision Making	**K4**
CO5	Examine the role of Decision Support System in the current competitive business environment.	**K4**

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2	3	2	2	2	2
CO2	3	3	2	2	2	3	3	2	3	2
CO3	3	2	2	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	2	2	3	3	3	3	2	2	3

"1" – Slight (Low) Correlation "2" – Moderate (Medium)Correlation
"3"– Substantial (High)Correlation "-" Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	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.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
II	System concepts – Elements – Characteristics- Types of System – Information System: Meaning – Definition – Features – Needs – Roles – Major challenges of Information System – System Development Life Cycle.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
III	Functional Management Information System - Financial – Marketing – Personnel – Production – Sales – Accounting. Input – Output – Model – Advantages and Disadvantages.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
IV	System Investigation – System Analysis – System Design – System Implementation – System Maintenance – Database Management System – Features – Components – Functions.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
V	Decision Making Process - Programmed and Non - Programmed decisions, Decision Support Systems, Benefits, types and components of Decision Support Systems (DSS).	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
VI	**Self-Study for Enrichment (Not to be included for External Examination)** 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.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4

Text Books

1. Mr.Murthy C.S.V. (2016).*Management Information System*. 3rd Edition. Himalaya Publications.
2. Sadagopan S. (2014). *Management Information System.*2nd Edition. PHI Learning. New Delhi.
3. Gordan. B Davis and Margrethe H. Osan. (2017). *Management Information System.*2nd Edition. Tata McGraw Hill Publication.

Reference Books

1. Aman Jindel. (2012). *Management Information System*. 1st Edition. Kalyani Publications. New Delhi.
2. Kenneth C. Laudon Jane P. Laudon. (2019). *Management Information System*. 16th Edition. Pearson Education. Noida UP.
3. James A. O'Brien, George M. Marakas. Ramesh Behl (2017). *Management Information System.* 10th Edition. Tata McGraw Hill Publication. New Delhi.

Web Reference

1. https://www.shiksha.com/online-courses/articles/management-information-systems/#4
2. https://bootpoot.tech/what-is-system-characteristics-elements-types-and-system-approach/#google_vignette
3. https://www.fao.org/3/w3241e/w3241e0a.htm
4. https://www.tutorialspoint.com/system_analysis_and_design/system_analysis_and_design_quick_guide.htm
5. https://corporatefinanceinstitute.com/resources/management/decision-support-system-dss/

Pedagogy

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

Course Designer

Dr.D.Sarala

Semester VI	Internal Marks:25			External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HOURS / WEEK**	**CREDITS**	
23UCC6DSE2B	**AUDITING**	**DISCIPLINE SPECIFIC ELECTIVE - II**	5	3	

Course Objectives

- 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 and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	List out the concepts of auditing framework systems.	**K1**
CO2	Outline the importance of vouching, cash transactions, verifying and valuation of assets and liabilities.	**K2**
CO3	Plan the procedure of the appointment of auditors in the limited companies.	**K3**
CO4	Examine the functions of an internal control, evaluate internal control systems, and assess the effectiveness of internal checks in preventing errors and fraud.	**K4**
CO5	Analyze the types and contents of audit reports.	**K4**

Mapping of COwithPO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	2	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Audit – Meaning and Definition – Objectives of Audit – Classification of Audit – Internal and External Audit – Types – Advantages and Limitations –Procedure of Audit	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
II	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	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
III	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.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
IV	Internal Control – Meaning - Importance – Internal Check – Evaluative criteria for good internal Check – Internal Check Advantages and Disadvantages –Internal Audit – Internal audit and statutory audit – Limitations of Internal Control – Evaluation of Internal Control	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
V	Audit Reports – Types – Contents of Audit Reports – Importance – Elements – Features - Audit report of a limited company – Audit Report and Auditors Certificate	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
VI	**Self-Study for Enrichment (Not to be included for End Semester Examination)** 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.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4

Text Book

1. Dr.B.N.Tandon, Dr.S.Sudharsanam, S.Sundharabahu. (2016). *Practical Auditing*. Revised Edition.Sultan Chand and Company Pvt.Ltd.

2. Pradeep Kumar, Baldev Sachdeva, Jagwant Singh. (2022). *Auditing*, 15th Edition. Kalyani Publishers.

3. S.Vengadamani.(2013).*Practical Auditing*. Revised Edition. Margham Publications.

Reference Books

1. Ravinder Kumar and Virendar Sharma(2009). *Auditing Principles and Practices*.Revised Edition. PHI Learning Pvt. Ltd. New Delhi.

2. Dr. L. Natarajan(2018).*Practical Auditing*. Revised Edition. Margham Publications.

3. Dicksee(2000).*Principles of Auditing*. Latest Edition.Vikas Publishing House.

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1. https://www.slideshare.net/gopikrishz/auditing-46200775
2. https://www.slideshare.net/AjayNazarene/unit-4-vouching
3. https://www.slideshare.net/vinayvp5/appointment-of-auditor-248444232
4. https://www.slideshare.net/manuhnatesh/chapter-2-internal-control-58710604
5. https://www.slideshare.net/rakshitporwal1/audit-report-auditing-243734004

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr.S.Jayalakshmi

Semester - VI	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
23UCC6DSE2C	CORPORATE SOCIAL RESPONSIBILITY	DISCIPLINE SPECIFIC ELECTIVE– II	5	3

CourseObjective

- To provide in depth and practical knowledge in Corporate Social Responsibility and Social Governance.
- To know the impact of CSR on the environment, stakeholders, consumers, suppliers, employees and all members of society.
- To demonstrate students that CSR is viable, when integrated into a global business strategy.

CourseOutcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the CSR theoretical framework and its ethical development among SMEs and international corporations.	K1
CO2	Classify the stakeholder expectations, sustainability goals, and engagement tactics in a comprehensive strategy.	K2
CO3	Develop strategies to address social, environmental, and economic risks in business, integrating CSR plans with core business goals, and customizing initiatives to fit local cultural and environmental nuances for maximum impact.	K3
CO4	Identify the primary instruments, initiatives, and tools employed for measuring corporate social responsibility (CSR) effectiveness	K3
CO5	Examine the value of ethical and emphatic behavior in business decisions.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	3	3	2	2	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation "2" – Moderate (Medium) Correlation
"3"–Substantial (High)Correlation "-" Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Introduction – Definition – Historical Background of CSR – Concept of Corporate Social Responsibility – Characteristics of Corporate Social Responsibility – Principles of CSR – Elements of CSR – Types of CSR – Benefits of CSR.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	CSR Projects and Implementation Agency: Identification – Evaluation & Monitoring – Leveraging Technology & IT Tools.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	Social Impact Assessment & CSR Audit: GST issues and challenges – Accounting and Taxation Aspects – Impact Measurements.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Guidelines on CSR: Guidelines on CSR and Sustainability for central public sector enterprises (CPSEs) – CSR in insurance companies – CSR in banking companies.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	CSR and Sustainable Development Goals: CSR and Corporate Governance – CSR as organizational brand building – factors influencing CSR.	15	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
VI	**Self-Study for Enrichment (Not to be included for External Examination)** CSR Policy: CSR & Permissible Activities: A Detailed Study – CSR Policy – CSR Committee.	-	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4

Text Books

1. A.C. Fernando, K.P. Muraleedharan, E.K. Satheesh. (2018).*Corporate Governance principles, polices and practices.* 3ʳᵈ Edition. Pearson Education in south Asia Pvt. Ltd.
2. J.P. Sharma. (2018). *Corporate Governance Business Ethics and CSR*, 2ⁿᵈ Edition.AneBook.New Delhi
3. Khanka.S.S. (2014). *Business Ethics and Corporate Social Responsibility*. 6ᵗʰ Edition. Sultan Chand & Company.

Reference Books

1. H.R. Machiraj(2013). *Corporate Governance.* Revised Edition. Himalaya Publishing House.
2. Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora.(2021), *Auditing and Corporate Governance*. 4ᵗʰ Edition. Taxman publishers.
3. Kamal Garg CA. (2023). *Corporate Social Responsibility.* 4ᵗʰ Edition. Bharat's Publihers.

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3. https://www.ibm.com/topics/corporate-social-responsibility
4. https://online.hbs.edu/blog/post/types-of-corporate-social-responsibility
5. https://corporatefinanceinstitute.com/resources/esg/corporate-social-responsibility-csr/
6. https://online.vu.edu.au/blog/what-is-corporate-social-responsibility

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr.D.Ramya