BHARATHIDASAN UNIVERSITY TIRUCHIRAPPALLI - 620 024.

M.COM- COMPUTER A P PLICATIONS

CHOICE BASED CREDIT SYSTEM- LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(Applicable to the candidates admitted form the academic year 2022-23 onwards)

Sem.	Types of the Courses	Title of the Paper	Ins. Hrs.	Credits	Maximum Marks		
					CIA	ESE	Total
I	Core Course-I (CC)	Managerial Economics	6	5	25	75	100
	Core Course-II (CC)	Programming Languages using C and C++ (Theory)	6	5	25	75	100
	Core Practical-I (CP)	Programming in C and C++ (Practical)	6	5	40	60	100
	Core Choice Course-I (CCC)	1. E–Commerce (Or) 2. Investment Management	6	4	25	75	100
	Elective Course-I (EC)	1. Financial Services (or) 1. Insurance Management	6	3	25	75	100
	Value Added Course -I (VAC)*	Digital Payment System	-	2*	25	75	100*
	Total		**30**	**22**			**500**
II	Core Course-III (CC)	Research Methodology	6	5	25	75	100
	Core Course-IV (CC)	Quantitative Technique for Business Decision	6	5	25	75	100
	Core Course-V (CC)	Income Tax Law and Practice	5	5	25	75	100
	Core Choice Course-II - (CCC)	1. Data Communication Concepts(Theory) (or) 2. Java Programming and its Business Applications (Theory)	5	4	25	75	100
	Elective Course-II (EC)	1. Accounting For Business Decision (or) 2. Organisational Behaviour	5	3	25	75	100
	Non Major Elective Course-I (NME)	Introduction to Accounting	3	2	25	75	100
	Total		**30**	**24**			**600**

III	Core Course-VI (CC)	Advanced Corporate Accounting	6	5	25	75	100
	Core Course-VII (CC)	Data Base System Concepts (Theory)	6	5	25	75	100
	Core Practical –II (CP)	Data Base System (Practical)	5	5	40	60	100
	Core Choice Course-III (CCC) (or) Core Choice Practical-1 (CCP)	1. Customer Relationship Management (Or) 2. Programming in Java (Practical)	5	4	25 / 40	75 / 60	100 / 100
	Elective Course –III (EC)	1. Digital Marketing (Or) 2. Total Quality Management	5	3	25	75	100
	Non-Major Elective Course-II (NME)	Management Concepts	3	2	25	75	100
	Total		**30**	**24**			**600**
IV	Core Course–VIII (CC)	Management Information System	6	5	25	75	100
	Core Course-IX (CC)	Advanced Cost & Management Accounting	6	5	25	75	100
	Entrepreneurship / Industry Based Course	Desktop Publishing (Theory)	6	5	25	75	100
	Project	Project	12	5	20	80	100
	Value Added Course –II (VAC)*	Basics of GST (Goods and Service Tax)	-	2*	25	75	100
	Total		**30**	**20**			**400**
	Grand Total		**120**	**90**			**2100**

SUMMARY OF CURRICULUM STRUCTURE OF PG PROGRAMMES – ARTS

Sl. No.	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	Core Courses	9	45	900
2.	Core Practical	02	10	200
2.	Core Choice Courses/ Core Choice Practical	3	12	300
3.	Elective Courses	3	9	300
4.	Entrepreneurship/ Industry Based Course	1	5	100
5.	Project	1	5	100
6.	Non-Major Elective Courses	2	4	200
7.	**Total**	**21**	**90**	**2100**
8.	Value Added Courses *	2*	4*	200*

* The value added courses credit will not be included in the total CGPA .

 These courses are extra-credit courses.

   Instruction hours for these courses is 30 hours.

First Year **CORE COURSE-I** **Semester-I**
MANAGERIAL ECONOMICS

Code: **(Theory)** **Credit: 5**

COURSE OBJECTIVES :

- To make the Students to realize the usefulness of economic tools, principles & laws in making business decisions
- To Offer Expertise & knowledge on the application of economic theories.
- Allocate resources in various economic situations for effective capacity utilization.
- Analyse markets and its strategy.
- Understand about various market forms, pricing methods and objectives.

UNIT – I MANAGERIAL ECONOMICS :

Managerial Economics– Meaning, Nature, Scope and Application–Relationship with other discipline – Role of Managerial Economist – Micro and Macro Economics relating to Business.

UNIT - II DEMAND ANALYSIS :

Demand Analysis - Demand Schedule - Law of demand- Elasticity of demand - Indifference curve analysis - Marginal rate of substitution -Demand Determinants – forecasting and techniques.

UNIT - III PRODUCTION & SUPPLY :

Production Function–Managerial use of production function-Supply analysis-

Law of Supply - managerial uses of supply curve. Cost Concepts, classification & determinants – Cost Output relationship – Economics of scale - Cost Control and Cost Reduction.

UNIT – IV PRICE AND MARKETING STRUCTURE :

Price and Output decisions under different marketing structures-Perfect competition, Monopoly, Oligopoly & Monopolistic Competition – Price discrimination – Pricing Objectives, policies, Strategies and methods –Price differentials–Price forecasting.

UNIT - V PROFIT :

Profit – Nature & Concept – Profit Planning, Policies and Forecasting- profit theories - Measurement of profit - Interest – Rent and theories. Business Cycle and policies– Economic forecasting of business–Input Output Analysis-National Income Accounting and Measurement.

UNIT - VI CURRENT CONTOURS (for Continuous Internal Assessment only) :
Indian National Income after Liberalization.

REFERENCE BOOKS (Latest revised edition only) :

1. Dr.S.Sankaran, Managerial Economics –Margham Publications.
2. Varshney and Maheswari - Managerial Economics - Sultan Chand and Sons, New Delhi.
3. JoelDean, Managerial Economics-Prentice Hall, NewYork.
4. MehtaP.L.,Managerial Economics-Sultan Chandand Sons, New Delhi.
5. GuptaG.S.,Managerial Economics –Tata McGrawHill, NewDelhi.
6. MithaniD.M.–Managerial Economics-Himalaya Publishing House, Mumbai.
7. DwivediD.N.-Managerial Economics –Vikas Publishing House P.Ltd, NewDelhi.
8. Cauvery, Sudha Nayakand Others - Managerial EconomicsS. Chandand Sons, New Delhi.
9. H.Craig Petersen, W.Cris Lewis, Managerial Economics, 4[th]Edition, Pearson Education

COURSE OUTCOMES :

- Understand the methods of Managerial Economics &Theory of the firm.
- Understand the concept & Analysis of Demand Forecasting.
- Understand the concept & Analysis of Production function.
- Describe various market forms and pricing Methods with their objectives.
- Analyse the resource allocation in various economic levels for effective capacity utilization.
- Evaluate various market Structure, Strategy and Economic Forecasting

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First Year **CORE COURSE-II** **Semester-I**

PROGRAMMING LANGUAGES USING
C AND C++

Code: **(Theory)** **Credit: 5**

LEARNING OBJECTIVES:

- To provide knowledge of basics elements of C and C++languages
- To learn Array and Modular Programming
- To study Structures, Unions, Strings, Pointers and files
- To know about OOP
- To familiar with Classes, objects, and C++streams,

UNIT – I :

History, Execution of C Program, Constants, Variables and Keywords, Data types, Expressions, constants, variables, Operators, Operator Precedence and associatively, data input and output, Formatted Console I /O Functions, Conversion Specifications, assignment statements, conditional statements, Looping Statements, Storage Classes.

UNIT– II :

ArrayandModularProgramming:IntroductiontoFunction,FunctionswithSimpleOutputParameters,Pas sing Values between Functions, Multiple Calls to a Function, Parameter Passing byValue v/s Parameter Passing by Reference, Recursion .Arrays: Declaring and Referencing Arrays, Array Subscripts, Using for Loops for Sequential Access, Multidimensional Arrays, Passing arrays as arguments.

UNIT– III :

Structures, Unions, Strings, Pointers and files: Structures & Unions-definition, Processing structures– Passing structures to a function. Pointers: Operations on Pointers – Pointers to Functions, Functions Returning Pointers, Arrays of pointers. String handling-Text and data file processing.

UNIT– IV :

Evolution of OOP, OOP Paradigm, advantages of OOP, Comparison between functional programming and OOP Approach, characteristics of object oriented language. Introduction to C++, Identifier and keywords, constants, C++ operators, type conversion, Variable declaration, statements, expressions, input and output, Conditional expression, loop statements, breaking control statements.

UNIT – V :

Classes and objects, constructors and destructors, function and operator overloading, in heritance, Virtual Function, friend function, this pointer, dynamic type information and polymorphism. C++streams, console stream classes, formatted and unformatted console I/O operations, manipulators, File streams, classes file modes file pointers and manipulations file I/O, Exception handling, dynamic memory allocation.

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) : Business applications of C++

REFERENCE BOOKS :

1. E.Balagurusamy," Programming in ANSIC", Tata McGrawHill,NewDelhi,8thEdition,2019.-20
2. E.Balagurusamy,"Object- oriented Programming with C++", Tata McGrawHill, New Delhi, 7th Edition, 2017
3. HerbertSchildt,"C++:The Complete Reference", McGraw Hill Education India,4th Edition,2017.
4. HerbertSchildt, "C:The Complete Reference", McGraw Hill Education India,4th Edition, 2017.

LEARNING OUTCOMES : On successful completion of the course, the students will acquire knowledge on:

- The students would have gained knowledge of basics elements of C and C++languages,
- Their specifications, functions, passing of parameters, control constructs;
- Special features of C language such as Structures and Unions, Pointers and types of files and processing them;
- Classes and objects in C++ language and the features of C++ and
- Use of C++ to solve problems.

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First Year   **CORE COURSE-III**   **Semester-I**
                              PROGRAMMING IN C AND C++
Code: **(Practical)**   **Credit: 5**

LEARNING OBJECTIVES :

- To provide hands on training to handle various data types in C language;
- To use control structures, strings and arrays; functions, pointers and their combinations.
- To define and create classes and objects,
- To understand the ideas of call by value, references
- To create and use all types of constructors and to use the ideas of inheritance, virtual functions and polymorphism.
- To learn to operate with files in C and C++languages.

LIST OF PRACTICALS   C- LANGUAGE :

1. Data types & Expressions, Constants & Variables, Operators, Operator Precedence and associatively, Storage Classes.
2. Conditional statements, Looping Statements, Array and Modular Programming,
3. Basic Array programs using for loop, User defined functions, Recursion.
4. Programs on Two dimensional Arrays, Passing arrays as arguments, String handling based on String Functions and Character Operation
5. Programs based on an array of Pointers to Strings, Structure and Pointers, Programs based on Structures & amp; Unions
6. Programs based on pointers (arithmetic operations on Pointer, arrays with pointers),Programsof Pointers to structures and Array of structures. C++-language:
7. Program using functions, functions with default arguments, implementation of call by value, address, reference.
8. Simple classes for understanding objects, member functions & constructors, classes with primitive data members, classes with arrays as data members, classes with pointers as data members, classes with constant data members, classes with static member functions.
9. Compile time polymorphism: operator overloading, function overloading,
10. Run time polymorphism, inheritance, virtual functions, virtual base classes, templates. File handling, sequential access, random access.

LEARNING OUTCOMES : On successful completion of the course, the students will acquire skill on:

- The learners would have learnt to handle various data types in C language;
- Use of control structures, strings and arrays; functions, pointers and their combinations;
- Define and create classes and objects, to understand the ideas of call by value, references;
- Create and use all types of constructors and to use the ideas of inheritance, virtual functions and polymorphism;
- Learnt to operate with files in C and C++ languages.

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First Year	CORE CHOICE COURSE– I	Semester-I

1. E–COMMERCE

Code:	(Theory)	Credit: 4

LEARNING OBJECTIVES :

- To make the students understand the elements and uses of E Commerce.
- To learn Architectural Framework for E. Commerce and Electronic Payment Systems
- To know about Electronic Data Interchange and Supply Chain Management
- To study Marketing on the Internet and Data Interface
- To aware Multimedia and Digital Video and Wireless Delivery Technology

UNIT – I :

Introduction to E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence –anatomy of E-Commerce applications – Components of the I Way – Network Access Equipment–Global Information Distribution Networks–Internet Terminology–NSFNET:Architecture and Components-National Research and Educational Network.

UNIT – II :

Electronic Commerce and World Wide Web: Architectural Frame work for E. Commerce – WWW Architecture–Hypertext Publishing–Consumer Oriented Applications–Mercantile Process Models – Consumer's Perspective – Merchant's Perspective – Electronic Payment Systems (EPS) – Types – Designing EPS– Smart Cards and EPS– Credit Cards and EPS.

UNIT – III :

Electronic Data Interchange (EDI): Applications–Security and Privacy Issues–Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization– Supply Chain Management.

UNIT – IV :

Marketing on the Internet: Advertising on the Internet – Charting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

UNIT – V :

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing –Frame Relay–Cell Relay–Mobile Computing Frame Work–Wireless Delivery Technology– Cellular Data Communication Protocols– Mobile Computing Applications.

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :Problems and

prospects of e. commerce

REFERENCE BOOKS :

1. Frontiers of Electronic Commerce-Ravi Kalakota, Andrew Winston, Himalaya PublishingHouse, Mumbai.
2. E-Commerce-A Managerial perspective-P.T.Joseph,Prentice- Hall of India Pvt.Ltd. NewDelhi.
3. Designing Systems for Internet Commerce- G.Winfield Treese & Lawrence C.Stewart,Addison-WesleyPublisher,NewYork.
4. E-Commerce The Cutting Edge Of Business - Kamelesh K Bajaj, Debjani Nag, Tata Megraw-Hill,NewDelhi
5. EBusiness Road Map for Success -Dr.RaviKalakota, Marcia Robinson, Addison-Wesley Publisher, New York.
6. E–Commerce–Srinivasa Vallabhan.S.V.TataMegraw-Hill, NewDelhi

LEARNING OUTCOMES :

On successful completion of the course, the students will acquire knowledge on:

- Elements and uses of E Commerce.
- Frame work for E. Commerce and Electronic Payment Systems
- Electronic Data Interchange and Supply Chain Management
- Marketing on the Internet and Data Interface
- Multimedia and Digital Video and Wireless Delivery Technology

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First Year	CORE CHOICE COURSE– I	Semester-I
	2. INVESTMENT MANAGEMENT	
Code:	(Theory)	Credit: 4

OBJECTIVES :

- Understand the techniques involved in deciding upon purchase or sale of securities
- Enables student to Understand the nuances of stock market operations

UNIT – I :

Investment Management – Nature and scope - Objectives – Process – Investment Media Securityand Non-security forms of Investment-giltedged securities–Sources of Investment information.

UNIT – II :

New Issues Market – Methods of Issuing – Parties involved in the new issue market – Secondary market – Stock Exchanges – NSE and BSE – Trading mechanism – online trading – SEBI and Investors production.

UNIT – III :

Security Analysis – Approaches – Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory-Efficient Market Hypothesis.

UNIT – IV :

Portfolio Selection, performance evaluation and portfolio revision Formula plans. – Capital Asset Pricing Model (CAPM)

UNIT – V :

Investment companies in India – Types Mutual Fund Operations in India – UTI – SEBI and RBI Guidelines for Mutual Funds and role of regulators in India – RBI, SEBI, AMFI – Rights and Obligations of the investors

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Credit rating – Security market indicators

BOOKS FOR REFERENCE :

1. Punithavathy Pandian:Security Analysis and Portfolio Management (Vikas Publishing House)
2. Dr S Gurusamy –Security Analysis & Portfolio Management –Vijay Nicole Imprints Pvt Ltd, Chennai.
3. GuptaL.C.:Return of Equities–The Indian Experience (New Delhi OXFORD).

4. Bhalla V.K.: Investment Management and Portfolio Management (S. Chand & Co. Delhi).
5. Fisher &J ordon: Security Analysis and Portfolio Management.

6. Preeti   Singh:Security Analysis (Himalaya Publishing House).
7. AvadhaniV.A.:Investment and Securities Markets in India.
8. SEBI: Guidelines 1992.
9. Jack dark Francis Investment : Analysis and Management (McGraw Hill 1990).
10. Gara.K.L :Stock Exchanges in India. 11.Yasasway:Equity Investment Strategy.
11. Free material on the website–www.nseindia.com
12. Kevin.s.Security Analysis and Portfolio Management, prentice hall of India

COURSE OUTCOMES :The students, after the completion of the course would be able to

- Understanding the chronological environment of Investment Management thoughts.
- Know various concepts of New issue Market
- Get knowledge of security analysis, approaches and Investment theory
- Comprehend the theories of investment management & evolution portfolio analysis.
- Learn to investment companies and mutual funds in India

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First Year   **ELECTIVE COURSE– I**   **Semester-I**
                              1. FINANCIAL SERVICES
Code: **(Theory)**   **Credit: 3**

COURSE OBJECTIVES :

- To provide conceptual understanding and in depth knowledge of banking services.
- To enable the students understand the financial markets in India and to provide the knowledge of financial services.
- To make the students clear regarding public issue and its significance.

UNIT – I   FINANCIAL SERVICES :

Merchant bankers – corporate counseling – project counseling – pre-investment studies – capital restructuring services –credit syndication – issue management –portfolio management –working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal –merchant banking–regulatory frame work–SEBI guidelines

UNIT – II   PUBLIC ISSUE MANAGEMENT :

Functions – categories of securities issue –issue manager – role of issue manager – activities involved in issue management– marketing of new issue–pure prospectus method–offer for sale method – private placement method – IPO method – rights issue method – bonus issue method– book-building– ESOP–OTCEI– Credit Syndication Services

UNIT – III   POST-ISSUE ACTIVITIES :

Major issue activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – shelf prospectus – M & A services– Portfolio Management Services

UNIT – IV   UNDERWRITING :

Meaning – types – mechanism – benefits and functions –Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – Bought-out deals – grey market – capital market instruments – types– preference shares –equity shares – CCPS company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments –indexed bonds – floating rate Bonds – ECBs

UNIT – V   DEPOSITORY RECEIPTS :

Meaning and mechanism – benefits – steps in issue of GDR – IDR – Stock exchange – history – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading –stock trading system-dealer trading system–NSMS –ISE–INDONEXT–NSE–Financial Services - leasing – hire-purchase finance– bill financing – factoring – consumer finance – real estate financing–credit cards –credit rating venture capital

UNIT – VI   CURRENT CONTOURS (For continuous internal assessment only) :

Faculty member will impart the practical exposure on banking and financial services to the students and these components will not cover in the examination

REFERENCE :

1. Gordon and Natarajan, Financial Markets and Services, HPH, New Delhi, 20012.
2. GurusamyS, Merchant Banking andFinancial Services 4 Edition, Vijay
3. NicoleImprints PrintsPvt Ld.,Chennai,2010
4. KhanMY,"FinancialServices",TataMcGrawHill,2009
5. Mohan S and Elangovan R, Financial Services, Edited Book Published by Deep & Deep Publications (P) Ltd. New Delhi, 2008,
6. Stewart, Simon (University Of Adelaide), "Financial Services & TheirRegulation"2014
7. Rose, Peter S., And Fraser, Donald R. "Financial Institutions: Understanding andManagingFinancial Services",TexBusinessPublications,2016
8. Kinsella,Ray,"NewIssuesinFinancialServices",Powell'sBooks,2012
9. Anderton,Brian,Ed,"Current IssuesinFinancialServices",Macmillan,2014.
10. Natarajan.L, Services Marketing ,Margham Publications, Chennai,2016.
11. AvadhaniV.A,MarketingofFinancialServices, HPH,NewDelhi,1999.

WEB REFERENCES :

1.   www.rbi.org.inwww.sebi.gov.inwww.nse-india.com

COURSE OUTCOMES :

- Students would be able to understand the concept of merchant banking and its significances.
- Students will be clear about the public issues through OTCEI etc.,
- Students could understand the reality of portfolio management services.
- Students would be able to understand the role of financial institutions and its services for development of Indian economy.
- Students will be clear about the depository receipts and significances.

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First Year   **ELECTIVE COURSE– I**   **Semester-I**

2. INSURANCE MANAGEMENT

Code: **(Theory)**   **Credit: 3**

COURSE OBJECTIVES :

- To know the concept and techniques of identifying, measuring and managing insurancepolicies.

UNIT – I :

Insurance: Concept and Significance of Insurance - Principles of Insurance – Kinds of Insurance – Life and Nonlife Insurances – Indian scenario of Insurance – Impact of LPG on Insurance Industryin India – Role and functions of Insurance Regulatory Authority of India (IRDA).

UNIT – II :

Life Insurance–Meaning–Life Insurance as a means of economic protection of the dependents – Planning for life cover – Factors and Criteria – Procedure for issuing a lifeinsurance policy– Issue of duplicate policy–Nominations–Assignment–Revival Surrender value – Claim settlement – Rural and Social Insurance: Meaning, Need and features.

UNIT – III :

Fire Insurance – Meaning, Nature and Use of Fire Insurance – Fire Insurance Contract – kinds of policies – policy conditions – payment of claim – Reinsurance –Double insurance– progress of Fire Insurance.

UNIT – IV :

Marine Insurance – Meaning and Nature of Marine Insurance – Classifications of policies – policy conditions – Premium calculation – Marine Losses – Payment of Claims– Progress of Marine Insurance Business in India.

UNIT – V :

Personal Accident Insurance–Motor Insurance–Burglary Insurance–Miscellaneous of insurance including Social Insurance – Rural Insurance and Prospects of Agriculture insurance in India– Health Insurance – Liability Insurance.

UNIT – VI   CURRENTCONTOURS (for Continuous Internal Assessment Only):

Insurance Industry after privatization.

REFERENCE BOOKS :

1. Emerging Trends in Banking, Finance and Insurance Industry, Anand, Agarwaland Goyal, Himalaya Publishing House, Mumbai.
2. Insurance–Principles and Practice, Mishra. M.N & Mishra, S.B,S.Chand & Company Ltd.,New Delhi.

3. A Text book on Principles and Practic eof Life Insurance, Krishnaswamy. G, Excel Books, New Delhi.
4. Insurance and Risk Management, P.K.Gupta., Himalaya Publishing House.
5. Insurance Law Manual with IRDA Guidelines, Taxmann, Taxmann Publication.
6. InsuranceFundamentals,EnvironmentandProcedure.,BodlaB.S.,GargM.C.&Singh K.P.,Deep & Deep Publications Pvt.Ltd., NewDelhi.
7. InsuranceManagement,GangulyAnand,NewAgeInternationalPublishers,NewDelhi.
8. General Insurance–S.Balachandran–Insurance Institute of India.
9. Life Insurance – S. Balachandran, Karve, Palav, Insurance Institute of India.
10. Indian Financial System– M.Y.Khan–Tata McgrawHill.

ONLINE REFERENCES :

1. https://onlinecourses.nptel.ac.in/noc19_mg39/preview
2. https://www.classcentral.com/course/swayam-fundamental-of-insurance-19873
3. https://www.coursera.org/learn/introduction-to-risk-management
4. https://vulms.vu.edu.pk/courses/FIN725/Download/Risk%20management%20and%20 insurance. pdfs

COURSE OUTCOMES :

- Understand the concepts and significance of insurance, principles and kinds of insurance, impact of LPG on insurance industry in India and IRDA regulations for insurance business.
- Acquaint with life insurance and procedure followed for issuing life insurance policies, nominations, assignments, and revival and surrender value and claim settlement procedure for life insurance policies.
- Gain an insight on the nature of fire insurance and to know the procedure for making claims against different kinds of insurance policies.
- Gain an insight on the nature of Marine Insurance and to know the procedure for making claims against different kinds of insurance policies.
- Understand the features of personal accident insurance and general insurance.

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First Year	VALUE ADDED COURSE–I	Semester-I
	DIGITAL PAYMENT SYSTEM	
Code:	(Theory)	Credit: 2

COURSE OBJECTIVES :

- To make the student understand the digital payment system.
- To provide better knowledge on digital payments.
- To make students capable to perform digital payments.
- To know how to do digital transactions and payments.
- To provide updated knowledge on digital payments.

UNIT – 1   INTRODUCTION TO DIGITAL PAYMENT SYSTEM:

Digital Payments-Meaning-Concept-Need and Importance- Components of Digital Payment System-Requirements for Digital Payments- Digital Payments System v/s Offline Payment System.

UNIT – II   ELECTRONIC BANKING :

Traditional Banking Vs E-Banking- facets of E-Banking transactions- Truncated cheque and Electronic cheque- Models for E-banking- Compete centralized solution- features- CCS- Cluster approach-Hi tech. Bank with in Bank Advantages of E-Banking- Constraints in E-Banking

UNIT – III   ONLINE BANKING :

Introduction – Concept and meaning – the electronic delivery channels- need for computerization Automatic Teller Machine (ATM) at home- Electronic Fund Transfer(EFT)- Uses- Computerization in clearing houses- Tele - banking- Banking on home computers- Electronic Money Transfer –Uses of EMT.

UNITS – IV   FINTECH APPLICATIONS:

Fintech- Meaning-Scope-Fintech in Banking- Benefits- Payment Interface-Fintech Mobile Application-Mobile Payments App- Account Creation- Linking Bank Account with Fintech Applications-Management of Different Accounts in Mobile Payment Applications-Fintech and Financial Inclusion.

UNIT – V   UNIFIED PAYMENT INTERFACE :

UPI-Concept and Idea of UPI-Need and Importance of UPI- NPCI-BHIM-IMPS-Rupay Card- Role of UPI in Digital Payment System- UPI ID-UPI PIN- Security and Privacy Concern of Digital Payment System-Limitations of Digital Payment System.

UNIT – VI   CURRENT CONTOURS (for continuous internal assessment only) :

Digital payments – Dreams and myths

REFERENCEBOOKS :

1. Ashok Kumar (2022), **"Cyber Security Frame Work and Digital Banking Payment Security"**, 1ˢᵗ Edition, Bluerose Publishers, Bengalore.
2. Aditya Kulkarni (2021), **"Auth n Capture: Introduction to India's Digital Payments Ecosystem"**, 1ˢᵗ Edition, Notion Press, Chennai.
3. Kant Mani (2021), **"Electronic Banking Frauds"**, 1st Edition, Aggarwal Law House, Delhi.
4. Bishu Prasad (2020), **"Digital Payments"**, 1ˢᵗ Edition, Red Flower Publication, New Delhi.
5. ChitraKiran (2020), **"History, Evolution and Future of Mobile Payment System"**, 1ˢᵗ Edition, Notion Press, Chennai.
6. Ashok Kumar (2019), **"Internet Banking"**, 1st Edition, Calvin Publication, New Delhi.
7. Jaspal Singh (2019), **"Digital Payments in India"**, 1ˢᵗ Edition, New Century Publications, New Delhi.
8. Mahmood Shah and Steve Clarke (2009), **"E-Banking Management"**, 1st Edition, Universityof Central Lancashire, UK.
9. UppalR.K and RimpiJatana (2007), **"E-Banking in India"**, 1st Edition, New CenturyPublications, New Delhi.
10. Subramani..NandMurugesan .M (2008), **"E-Banking and E-Commerce: Emerging Issues in India",** 1st Edition, Abhijeet Publications, New Delhi.

ONLINE REFERENCES :

1. MOOC Material: ***Online Payments***, Created by Infynit, Delivered by Courses.cfte.education,Taught by: Ritesh Jain.

2. MOOC Material: ***Digital Transformation in Financial Services,*** Created by Copenhagen Business School, Delivered by Coursera, Taught by: Jonas Hedman

3. MOOC Material: ***Fintech and Transformation in Financial Services***, Created by Copenhagen Business School, Delivered by Coursera, Taught by: Jonas Hedman

4. MOOC Material: ***Banking and Financial Institutions***, Created by University of Illinois, Delivered by Coursera, Taught by: RustomIrani.

COURSE OUTCOMES:

The students, after the completion of the course would be able to

- Understand about digital payment system
- Know how the digital payment system works.
- Perform financial transactions using digital payment network.
- Take security and privacy precautions while conducting transactions through digital payment system.
- Understand the innovative components of digital payment system and fintech applications.

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RESEARCH METHODOLOGY

Code: **(Theory)**   Credit: 5

OBJECTIVES :

- To make the students understand the research process
- To identify problem and formulation of hypothesis
- To impart knowledge for enabling students to develop data analytics
- To organize and conduct statistical data
- To prepare a research report

UNIT – I   RESEARCH & ITS TYPES :

Research in Management: An Introduction – Definition, meaning and nature –Scope and objects of Research. Types of Research: Experimental Research – Survey Research–Case Study methods –Ex Post Facto Research.

UNIT – II   RESEARCH DESIGN :

Research Design-Defining Research Problem and Formulation of Hypothesis – Experimental Designs – Testing of Hypothesis and theory of inference. Research Process – Steps in the process of Research, Data Collection – Primary and secondary Data- Methods of Primary data collection– Sources of Primary and Secondary data

UNIT – III   SAMPLING DESIGN :

Tools of data collection-Questionnaire–Interview schedule construction–Attitude measurement and Scales–Sampling and Sampling Designs–Philosophy and Pre- testing.

UNIT – IV   DATA ANALYSIS & INTERPRETATION :

Data presentation and Analysis-Data Processing-Editing, Coding, Transcription – Tabulation - outline of statistical analysis - Methods of Statistical analysis and interpretation of Data.

UNIT – V   REPORT WRITING :

Report writing and presentation - steps in Report writing - types of reports –Substanceof Reports-Formats of Reports-Presentation of a Report –Documentation -Foot Note-Bibliography.

UNIT – VI   CURRENTCONTOURS (for Continuous Internal Assessment only) :

Parametric and non-parametric tests in data analysis.

BOOKS FOR REFERENCE :

1. V.P.Michael: Research   Methodology   in   Management,   Kitib   Mohan Publications, Alahabad.
2. C.R.Kothari: Research Methodology,WileyEasternLtd,NewDelhi
3. P.Saravanavel, Research Methodology, KitabMahal,Allahabad.
4. O.R.Krishnaswami: Methodology of Research in Social Science
5. D.Amarchend: Research Methods in Commerce.
6. R. Prabhu&TRaju–Research Methods in Management–Vijay Nicole Imprints Pvt.Ltd., Chennai.
7. R. Pannerselvam, 2014, Research Methodology, PHIL earning private Ltd.
8. Mohan S and Elangovan R, Research Methodology in Commerce, Edited Book Publishedby Deep & Deep Publications (P) Ltd. New Delhi, 2007
9. Deepak Chawla, Neenas onthi2009, Research Methodology, Vikas Publishing House
10. Kumar, 2014, Research Methodology, PHIL earning.
11. Research Methods, 2001, Ram Ahuja, Rawat Publication.

COURSE OUTCOMES :

- Learning the meaning of research, its types.
- Developing research design and acquiring skills to formulate research problems.
- Acquiring knowledge of sampling technique and formulating Hypotheses.
- Up skilling Data construction, collecting techniques and testing their validity and reliability.
- Developing skills in Processing and analysis of data, applying various statistical tools using software packages.
- Developing skills to draft a report.

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First Year	CORE COURSE–V	Semester-II
	QUANTITATIVE TEHCNIQUE OF	
	BUSINESS DECISION	
Code:	(Theory)	Credit: 5

COURSE OBJECTIVES :

- To acquaint the students with the Statistical tools and techniques for managerial decisions.

UNIT- I :

Meaning and Scope of Quantitative Techniques – Role of Quantitative Techniques Advantages and Limitations of Quantitative Techniques–Correlation Analysis–Simple and Multiple Correlation–Regression Analysis –Simple and Multiple Regression.

UNIT – II :

Probability– Problems applying Additional and Multiplication Theorem–Binomial–Poisson–Normal Distribution.

UNIT – III :

Significance Tests in Small Samples (t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples)

UNIT – IV :

Linear Programming–formulating of Linear Programming model-Graphical Method–Simplex Method–Limitations of Linear Programming

UNIT – V :

Transportation and Assignment Problems–To find an optimal solution-post optimality analysis.

Note: Theory : 20 % : Problems: 80 %

UNIT – VI   CURRENTCONTOURS (for Continuous Internal Assessment only) :

Chi-square test-Analysis of Variance (One way and two-way classification).

REFERENCE BOOKS :

1. S.P.Gupta, Statistical Methods-Sultan Chand & Sons, New Delhi
2. S.Gurusamy,Operations Research, Vijay Nicole Imprints Pvt.Ltd, Chennai.
3. C.R.Kothari, Quantitative Techniques–VikasPublishingHouse, NewDelhi.
4. Levin, Richard I .and David S Rubin: Statistics for Management, Prentice Hall, Delhi.
5. Hooda, R.P: Statistics for Business and Economics, Macmilla 3rd edition, New Delhi.
6. Hein,L.W:Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi

WEBSITES :

1. https://www.geektonight.com/quantitative-techniques-for-business-decisions-pdf/
2. https://www.studocu.com/in/document/university-of-calicut/mcom/1-quantitative-techniques-   for-business-decisions/26713301

COURSE OUTCOMES :

- To make the students evaluate different quantitative techniques.
- The students will be able to take opt decisions in business.
- The students will have knowledge in statistic and quantitative techniques.
- The students will be familiar with decision making skills.
- The students will be able to design new skills in decision making.

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First Year　　　　　　　　　**CORE COURSE–VI**　　　　　**Semester-II**

INCOME TAX LAW AND PRACTICE

Code:　　　　　　　　　　　　　　**(Theory)**　　　　　　　　**Credit: 5**

COURSE OBJECTIVES :

- To make students know the latest Income Tax Law and Practices and to enable them to file Income tax return
- Up dation of latest on tax arena
- Offering hands-on training on tax administration

UNIT – I　　　INTRODUCTION :

Income tax act-Definition-income-Agriculture Income-Assessee-Previous Year-Assessment Year-Residential Status-Scope of total income-Capital and revenue-Receipts and Expenditure- Exempted Incomes.

UNIT - II　　　SALARY AND HOUSEPROPERTY :

Computation of income from salaries- Income from House property.

UNIT – III　　　BUSINESS, PROFESSION, CAPITAL GAIN AND OTHER SOURCES :

Computation of profit and Gains of Business or profession-Computation of Capital Gain- Computation of Income from other sources

UNIT – IV　　　DEDUCTION AND TAX LIABILITIES :

Setoff and carry forward of Losses- Deduction from Gross Total Income-Computation of TaxLiability

UNIT – V　　　INCOME TAX AUTHORITIES, ASSESSMENT AND TDS :

Income Tax Authorities- Procedure for Assessment-Tax Deducted at source (TDS)-Assessment of individuals, Hindu undivided family, partnership firm and companies

Note: Theory : 20 % : Problems: 80 %

UNIT – VI　　　TAX PLANNING AND MANAGEMENT :

Filing of return-E-filing-Refund-Appeal-Methods and Procedures-Annual Return for TDS and TCS-Hints for tax planning and Management

REFERENCE BOOKS :

1.　　　Hariharan N, Income Tax Law and Practice, Vijay Nicole Imprints
2.　　　Bhagawathprasad, Direct Taxes law and Practices

COURSE OUTCOMES :

- Enabling students to file tax returns
- Providing avenues for employment opportunities in tax filing
- Grasping the basics and advanced concepts in tax planning in knowledge perspective

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First Year   **CORE CHOICE COURSE–II**   **Semester-II**
                           DATA COMMUNICATION CONCEPTS
      Code: **(Theory)**   **Credit: 4**

LEARNING OBJECTIVES :

- To understand basics of Data Communications
- To know Data Link Layer, Data link Control, Wireless Networks
- To study Network Layer Services and Network layer performance
- To learn Transport Layer, and TCP Services
- To familiar with Application Layers

UNIT – I :

Overview and Physical Layer: Introduction: Data Communications - Networks - Network Types, Network Models: TCP/IP Protocol Suite-The OSI Model, Bandwidth utilization: Multiplexing- Spread Spectrum, Transmission Media: Guided Media-Unguided Media, Switching: Circuit Switched Network-Packet Switching-Structure of a switch.

UNIT – II :

Data Link Layer: Error Deduction and Correction: Introduction-Cyclic codes-Forward error correction, Data link Control: Data link layer protocols- Media Access Control: Random Access- Controlled Access, Wireless Networks: IEEE802.11-Bluetooth-Cellular Telephone- Satellite network-Connection devices,

UNIT – III :

Network Layer Services: Packet Switching- Network layer performance- IPV4 Addresses- Internet Protocol-Routing Algorithms-IPV6 Addressing

UNIT – IV :

Transport Layer : Transport Layer Protocols- User Datagram Protocol - TCP:TCP Services TCP features -Windows in TCP-Flow Control-Error Control-TCP Congestion Control-TCP timers

UNIT – V :

Application Layers: Client Server Programming-Word Wide Web & HTTP -FTP-Email-DNS

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Utility of data communication concepts

REFERENCE BOOKS :

1. Data Communications and Networking, Behrouz AForouzan, Tata McGraw Hill, FifthEdison,2013
2. Data Communications and Networks, Achyut Godbole and AtulKahate, McGraw Hill Education,2011

LEARNING OUTCOMES :

On successful completion of the course, the students will acquire knowledge on

- Basics of Data Communications
- Data Link Layer, Data link Control, Wireless Networks
- Network Layer Services and Network layer performance
- Transport Layer, and TCP Services
- Application Layers

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First Year   **CORE CHOICE COURSE–II**   **Semester-II**
2. JAVA PROGRAMMING AND ITS BUSINESS APPLICATIONS

Code: **Credit: 4**

(Theory)

LEARNING OBJECTIVES :

- To make understand the Fundamentals of object oriented programming,
- To know Classes, Objects and Methods in Java
- To study Interfaces, Packages, Exceptions
- To make Business Applications using classes
- To learn Developing applet programs using AWT & Graphics

UNIT – I :

Fundamentals of object oriented programming – Java Evolution – Java Tokens – Constants, Variables and Data types – Operators and Expressions – Branching and Looping Statements – Arrays – Call by Reference and Value.

UNIT – II :

Classes–Objects and Methods–Define a class–Create a class–Constructors–Function over loading-Inheritance– String Handling-applet -AWT –Try & Catch Statement.

UNIT – III :

Inter faces: Implementing Multiple Inheritance– Packages – Creating and Accessing Packages– Threads– Creation of threads, thread methods–Exceptions–Types of Exceptions–Try, catch, throw, throws statements – Managing Input / Output statements

UNIT – IV :

Business Applications using classes, objects, packages, inheritance and interfaces

UNIT – V :

Developing applet programs using AWT & Graphics

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Is Java outdated or live?

REFERENCE BOOKS :

1. C. Xavier–Programming with Java2–SCITECH Publications
2. E. Balagurusamy – Programming with Java– Second Edition
3. John R. Hubbard – Programming with Java – McGraw Hill International Edition
4. C Muthu – Programming with Java – Vijay Nicole Imprints Pvt. Ltd., Chennai

LEARNING OUTCOMES : On successful completion of the course, the students will acquire knowledge on

- Fundamentals of object oriented programming,
- Classes, Objects and Methods in Java
- Interfaces, Packages, Exceptions
- Business Applications using classes
- Developing applet programs using AWT & Graphics

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ELECTIVE COURSE–II

1. ACCOUNTING FOR BUSINESS DECISION

Code: (Theory) Credit: 3

COURSE OBJECTIVES :

- This programme is designed to provide high quality education in theoretical.
- To provide practical knowledge and skills in various aspects of accounting.
- To pursue or further advance. their careers in business

UNIT – I   INTRODUCTION TO FINANCIAL ACCOUNTING :

Accounting principles-concepts and conventions- Journal – Ledger – Trial Balance – Adjustments – Final accounts of a Sole Trader - Profit and Loss Account - Balance Sheet- Company Final Accounts as per the New Companies Act Schedule III - International Accounting Standards and Indian Accounting Standards- IndianGAAP–IFRS–Emissions Trading and AccountingofCarbonCredits.

UNIT – II   COST ACCOUNTING :

Difference between Management Accounting and Financial Accounting **-** Definition and Scope of Cost Accounting - Significance and Limitations of cost accounting - Cost Classification - Cost Sheet - Methods of Costing - Process Costing – Job Costing

UNIT – III   MANAGEMENT ACCOUNTING :

Definitions – Scope - Significance and Limitations –Marginal Costing-Cost-Volume-Profit Analysis-Break Even Analysis-Profit planning-Decisions Regarding Sales Mix-Make or Buy decisions–Problem of key factor

UNIT – IV   STANDARD COSTING AND BUDGETARY CONTROL :

Standard Costing - Variance Analysis-Material and Labour Only- Budgets and Budgetary Control - Classification of Budgets –Functional Budget – Production, Sales, Raw Materials Purchase and Cash Budget – Flexible Budgeting-Zero Based Budgeting.

UNIT – V   RECENT TRENDS IN COST ACCOUNTING :

Value Chain Analysis- Quality Costing–Target costing- Life Cycle Costing-Kaizen costing-Activity Based costing.

Note: Theory : 20 % : Problems: 80 %
UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Ratio analysis

REFERENCES BOOKS :

1. Gupta K.L,(2022), **"Accounting for Managerial Decisions",** Revised Edition, Sahitya Bhawan Publications, Uttar Pradesh.

2. Larry M.Walther,(2018), "**Financial Accounting"** ,Create Space Independent Publishing Platform, Luxemberg.

3. Vijayesh Kumar, Ilya Bystrov and Nisha Rana, (2016), **"Accounting for Managerial Decision Making",** 1st Edition, Global Vision Publishing House, New Delhi.

4. Jain S Pand Narayan KL,(2016), **"Cost Accounting Principles and Practices",** 25th Ed, Kalyani Publishers, New Delhi.

5. Sharma R.K., Shashi Kand Gupta,(2016), "**Management Accounting Principles and Practices",** 13th Ed, Kalyani Publishing house, New Delhi.

6. Kavita Chordiya,(2015), **"Accounting For Business Decisions",** 1st Edition, Everest Publishing House, Pune-Maharashtra.

7. Shukla M.C., T.S. Grewal and S.C. Gupta,(2015), "**Advanced Accounting,** S. Chand & Co., New Delhi.

8. Gupta R.L. & Radhasamy.M,(2014), "**Advanced Accounting***", 17th Edition, Sultan Chand & Son, New Delhi.

9. Arora, M.N.,(2012), "**A Text Book of Cost Accountancy***", 10th Ed., Vikas Publishing House, New Delhi.

10. Ghosh T.P,(2011)**, "Accounting Standards and Corporate Accounting *Practices"***, Taxmann Publications, New Delhi.

11. Jerold Zimmerman,(2010), **"Accounting for Decision Making and Control",** 7th Edition, McGraw-Hill Education, New York.

12. Needles Belverd E.(2010)**, "Accounting for Decision Making",** 1st Edition, Thomson Press(India) Ltd, Tamil Nadu.

ONLINE REFERENCES :

1. MOOC Material: *Financial Accounting: Foundations (Coursera),* Createdby: University of Illinoisat Urbana-Champaign,Delivered by: Coursera, Taughtby: Oktay Urcan.

2. MOOC Material: *Accounting for Decision Making (Coursera),* Created by: University of Michigan,Delivered by: Coursera,Taught by: Greg Miller

3. MOOC Material: *Financial Accounting: Advanced Topics (Coursera),* Created by: University of Illinoisat Urbana-Champaign,Delivered by: Coursera,Taught by: Oktay Urcan

4. Accounting Standards, www.icai.org

COURSE OUTCOMES : On completion of the course, the students will be able to

- Analyse and interpret management information and to make decisions based on the information available
- Evaluate financial data utilizing various financial statement analysis
- Understand and apply the theoretical aspects of accounting methods used for collecting, recording and reporting financial information
- Describe the underlying theories of modern accounting and describe the conceptual framework of accounting
- Understand the types of costing and budgeting, and
- Understand about the International accounting standards and Indian accounting standards.

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First Year	ELECTIVE COURSE–II	Semester-II

2. ORGANISATIONAL BEHAVIOUR

Code: Credit: 3

(Theory)

COURSE OBJECTIVES :

- To learn the basic concepts of Organizational Behaviour and its applications in contemporary organizations.
- To understand how individual- groups and structure have impacts on the organizational effectiveness and efficiency.
- To appreciate the theories and models of organizations in the workplace.
- To creatively and innovatively engage in solving organizational challenges.
- To learn and appreciate different cultures and diversity in the workplace.

UNIT – I   AN OVERVIEW OF OB :

Nature of Organisational Behaviour: Concept of Organizations-Concept of Organisational Behaviour– Challenges. Background and Foundation of Organisational Behaviour: Scientific Management–Fayol's Administrative Management–Bureaucracy–Hawthorne Experiments   and Human Relations–Social Systems approach–Human Behaviour Approach–systems and Contingency approach.

UNIT – II   PERSONALITY :

Personality: Determinants of Personality- Theories of Personality- Individual Difference-Matching Personality and Jobs-Personality and Organization-Perception: Meaning-Perceptual process- perception and O B- Learning and Behaviour Modification: Learning process- Theories of Learning- Attitude - Characteristics and Components of Attitude-Attitude and Behaviour- Attitude Formation- Measurement of Attitude-Attitude and Productivity.

UNIT – III   ATTITUDES AND ITS RELVANT THEORY :

Attitudes and Values: Attitudes– Attitudes Relevant for Organisational Behaviour–Attitude Change – Values. Motivation: Concept – Theories –Maslow's theory- Herberg's motivational theory- Vroom's expectancy theory- Equity theory- Theory of X-Y and Z-Motivational Pattern in Indian Organizations.

UNIT – IV   QUALITY OF LIFE :

Motivational Application: Reward System-Quality of life-Job satisfaction-Morale and Morale building. Interpersonal Behaviour: Nature of Interpersonal Behaviour – Transactional Analysis. Group Dynamics: Concept – Formal Groups – Informal Group of Organization – Group Behaviour: Structure and process– Group Decision Making: Intergroup Behaviour.

UNIT – V   AUTHORITY AND LEADERSHIP ASPECTS :

Work teams: concept of team-team creation-task force. Power and Politics: concept bases of power-politics –sources of authority. Leadership: Concept – Leadership Theories – Leadership Styles – Leadership Styles in Indian Organizations-Leadership Development.

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Role of organisational behaviour in modern business

REFERENCE BOOKS :

1. Organisational Behaviour, Prasad LM, Sultan Chand & amp; Sons, 2019

2. Organisational Behaviour & amp; Managerial Effectiveness, Michael- V.P. Sultan Chand & amp; Sons. 2021

3. Organisational Behaviour, S.S.Khanka, Sultan Chand & amp; Sons, 2020

4. Organisational Behaviour, Aswathappa, Himalaya Publisher,2016, 12th Edition,

5. Organisational Behaviour, Robbins-Stephen P Prentice Hall of India, 2014,16th Edition

6. Organisational Behaviour, Luthans-Fred,Tata McGraw Hill, 2010, 12th Edition

7. Organisational Behaivour, Inder Jeet & amp; Suman Solanki, 2020,Taxmann Publications.

8. Organizational Behaviour & amp; Principles & amp; Practice Of Management by Pardeshi, P.C.Nirali

9. Organizational Behaviour: Concepts & amp; Casesby Ghanekar, Anjali Everest, 2021

10. Human Relations & amp; Organisational Behaviour: Global Perspective by Dwivedi, R. S. Macmillan Publishers, 2020

WEBSITES :

1. https://openstax.org/books/organizational-behavior/pages/1-introduction

2. https://www.mooc.org

3. https://swayam.gov.in

COURSE OUTCOMES :

- To understand the conceptual framework of the discipline of OB and its practical applications in the organizational setup.
- To deeply understand the role of individual- groups and structure in achieving organizational goals effectively and efficiently.
- To critically evaluate and analyse various theories and models that contributes in the overall understanding of the discipline.
- To develop creative and innovative ideas that could positively shape the organizations.
- To accept and embrace in working with different people from different cultural and diverse background in the workplace.

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First Year   **NON MAJOR ELECTIVE COURSE–I**   **Semester-II**
INTRODUCTION TO ACCOUNTING

 Code: **Credit: 2**
(Theory)

OBJECTIVES :

- Understand the importance of accounting method.
- Understand the techniques involved in deciding upon purchase or sale of Goods

UNIT – I :

Meaning of accounting – meaning and objects of Book Keeping – accounting – concepts and conventions – Principles of double entry–kinds of accounts – journal and ledge accounts.

UNIT – II :

Subsidiary books – purchase book, sales book, purchase returns book, bills receivable book, bills payable book, cash book, Analytical petty cash book and journal proper – bank reconciliation statement.

UNIT – III :

Trial balance – preparation – errors disclosed and Errors not disclosed by its suspense account – rectification of errors.

UNIT – IV :

Preparation of final accounts – trading account, profit and loss account, balance sheet –

UNIT – V :

Adjusting and closing entries in final accounts

UNIT – VI   Current Contours (for Continuous Internal Assessment Only):

Methods of Depreciation (Fixed Percentage on Original Cost Method and Diminishing Balance Method only).

Note: Theory : 20 % : Problems: 80 %

TEXT BOOK :

1. Principles of accountancy, by N. Vinayakam, P.L. Mani, K.L. Nagarajan, EURASIA Publishing House (PVT) ltd. Ram Nagar, New Delhi 110055.
2. Advanced Accountancy" by Jain & Narang, KALYANI Publishers, New Delhi.
3. Financial Accounting For B.Com. (Hons.) Paperback – 1 January 2016 by P C Tulsian(Author), Bharat Tulsian(Author)
4. Financial Accounting byT.S Reddy & A. Murthy Publisher Margham publications.
5. Financial Accounting by V.K,Goyal Publishers Excel Books India

6. Financial Accounting by M.Hanifa & A.Muherjee Publishers McGraw Hill Education.
7. Financial Accounting by Dr.S. N. Maheshwari, Suneel K. Mahewhwari, Sharad Mahewhwari Publisher Vikas Publishing House.
8. Financial Accounting by Jawahar Lal, Seema Srivastava Publisher S. Chand Publishing
9. Financial Accounting (Volume1) by B.S.Raman Publisher United Publisher
10. Basic Financial Accounting by J.R Monga, Raja Bahadur Publisher Scholar Tech Press

COURSE OUTCOMES : The students, after the completion of the course would be able to

- Understanding the concept of accounting, Principles of double entry
- Know the various types of subsidiary books
- Get the knowledge of Error types and Trial balance
- Know about final accounts
- Learn methods of depreciations.

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Second Year **CORE COURSE–VII** **Semester-III**

ADVANCED CORPORATE ACCOUNTING

Code: **Credit: 5**

(Theory)

COURSE OBJECTIVES :

- To enable the students to have a comprehensive practice in the preparation of corporate accounts
- To familiarize with the provisions of Companies Act that are suitable to corporate sector.
- To acquaint with the knowledge relating to Holding Company Accounts along with the accounting standards.
- To able to construct the accounting process relating with liquidation process.
- To elaborate the knowledge relating principles and provisions relating to banking and insurance companies.

UNIT – I   GOODWILL AND SHARES :

Basic accounting standards–Provisions relating to Valuation of Goodwill (ASNo.26) and Shares

UNIT – II   MERGER AND ACQUISITIONS :

Nature of Merger–Nature of Purchase (ASNo.14) and Re-Construction of Companies–Internal Re-Construction and External Re-Construction–Companies final accounts

UNIT – III HOLDING COMPANY :

Holding Company Accounts AS No.21 (excluding chain and cross owing)

UNIT – IV LIQUIDATION :

Liquidation-Final Statement of Accounts–Statement of affairs–Deficiency account.

UNIT – V   BANKING AND INSURANCE COMPANIES :

Accounts of Banking Companies–Insurance Companies (New Format only)–Life Insurance-General Insurance (New Format)-Human Resource Accounting–Definition, Objectives and Valuation Methods.

Note:Problem-80%Theory–20%

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Case study of any one Indian merger

REFERENCE BOOK(S) :

1. Advanced Accounts - M.C. Shukla and T.S. Grewal, 2021, S. Chand.
2. Corporate Accounting - T.S. Reddy and A. Murthy, 2020 Margham Publishers.
3. Corporate Accounting – R.L. Gupta and Radhasamy, 2021, Sulthan Chand.
4. AdvancedAccountancy-JainandNarang,2021KalyaniPublications.
5. Advanced Accountancy - R.S. N. Pillai, Bhagavathi and S.Uma, 2021, S. Chand & amp; Co.,
6. Advanced Accountancy – Arulanandam and Raman, 2020, Himalaya Publishers.
7. Corporate Accounting – SN Maheswari, 2020,S. Chand Publishers
8. Advanced Accountancy – SN Maheswari, 2020, S.Chand Publishers
9. Advanced Accountancy - CA G. Sekar & amp; B. Saravana Prasath, 2022, Commercial Law Publishers
10. Advanced Accountancy - M.A. Arunachalam & amp; K.S Raman

WEBSITES :
1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org
5. https://swayam.gov.in/explorer

COURSE OUTCOMES :

- The students will be able Construct the financial statements of company within the framework of IndAS2
- The students will be able to devise a plan for reconstruct the capital structure in the financial statement of Joint stock company ltd.
- The students will be able to determine how the companies are analysed at the time of Merger and Acquisition and its accounting procedures
- The students will familiarize about the concepts and the legal requirements related to presentation of accounts by a holding company
- The students will be able to justify the outstanding claims against the Company and satisfy those claims in the manner and order prescribed by law.
- The students will be to elaborate the various principles, provisions that govern the banking and insurance companies and how the Human resources are maintained in an organization in order to achieve cost effective organizational objectives

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Second Year   **CORE COURSE–VIII**   **Semester-III**
DATA BASE SYSTEM CONCEPTS

Code: **Credit: 5**

(Theory)

LEARNING OBJECTIVES :

- To gain knowledge of RDBMS, Data Modeling and Normalisation.
- To study Oracle, Table creation & modification; and Data Management and retrieval
- To prepare Multiple Tables, Transactions and Control
- To deal with PL/SQL;
- To learn Cursors and Exceptions

UNIT – I :

Database concepts : A relational approach – Database management Systems (DBMS) – RDBMS –Integrity rules–Theoretical Relational Languages–Database Design: Data Modeling and Normalisation.

UNIT – II :

Oracle 8: An overview-Personal Databases–Client/server Databases-Table creation & modification: Data types – constraints – creating an oracle Table – Working with tables - Data Management and retrieval.

UNIT – III :

Multiple Tables: Join – Set operators – Sub-Query – Advanced Features : Objects , Transactions and Control–Views-Sequences – Synonyms –Index–controlling Access –Object privileges.

UNIT – IV :

PL/SQL: Programming Language Basic–History of PL/SQL–Fundamentals –Data types–Variable Declaration – SQ Land Control Structures.

UNIT – V :

Cursors and Exceptions –Procedures, Functions and Packages.

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Applications of RDBMS and Oracle in business.

REFERENCE BOOKS :

1. Nilesh Shah, "Database Systems Using Oracle", Prentice–Hall of India private Ltd.
2. Raghu Ramakrishnan & Johannes Gehrke, "Database management systems", McGraw–Hill–Editions.
3. Abrahamsilberschatz Henry F. Korth S. Sudarshan, "Database system concepts" McGraw–Hill–Editions.

LEARNING OUTCOMES :

On successful completion of the course, the students will acquire knowledge on

- Basics of RDBMS, Data Modeling and Normalisation.
- Oracle, Table creation & modification; and Data Management and retrieval
- Multiple Tables, Transactions and Control
- PL/SQL;
- Cursors and Exceptions

*****

Second Year   **CORE PRACTICAL–I**   **Semester-III**

DATA BASE SYSTEMS

Code: **(Practical)**   **Credit: 5**

LEARNING OBJECTIVES :

- To impart knowledge of creating tables with all possible integrity constraints;
- To Write complex SQL queries;
- To Generate reports by using SQL plus commands;
- To Use cursors, functions, procedures, packages and triggers in the backend;
- To Design and Develop forms to interact with the database

LIST OF PRACTICAL :

SQL–Data Definition Language :

1. Table Creation with Constraints
2. Table Alteration (Add Column, Modify the size and data type, Drop Column)3Drop Table

SQL–Data Manipulation Language :

1. Data Insertion
2. Data Updating
3. Data Deletion
4. Ordering Tuples
5. Tuple Variable
6. Pattern Matching
7. Built-in Function
8. Set Operations
9. Join Operations
10. Nested Sub queries Views

PL/SQL :

1. Reverse the string.
2. Delete any record and count it.
3. Student Mark Sheet Preparation
4. Pay Roll preparation.
5. Insurance application.

SQL FORMS :

1. Income Tax Calculation
2. Banking application

LEARNING OUTCOMES :
On completion of the course the student will be able

- To create tables with all possible integrity constraints;
- To write complex SQL queries; generate reports by using SQL plus commands;
- To use cursors, functions, procedures, packages and triggers in the backend;
- To design and Develop forms to interact with the database.

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Second Year   **CORE CHOICE COURSE–III**   **Semester-III**
        1. CUSTOMER RELATIONSHIP MANAGEMENT
Code: **(Theory)**   **Credit: 4**

OBJECTIVES :

- To facilitates the students to understand the process of CRM, implementation of CRM strategies and customization of services

UNIT – I :

Introduction and Significance - CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; CRM Model; Understanding Principles of Customer Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers. Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing– Types of services –Comparative analysis between services and products.

UNIT – II :

CRM Process: Introduction and Objectives - an Insight into CRM and e-CRM/ online CRM; The CRM cycle-Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's of CRM Process; CRM Process for Marketing Organization; CRM Affiliation in Retailing Sector; Key e-CRM features. Concept of services marketing – Societal concept – Buyer behavior concept–Factors influencing buyer behaviour–Decision making process. Delivering Quality Service –TQM in services marketing-Quality standards –process and technological requirements to implement Quality Standards in services marketing.

UNIT – III :

CRM Architecture: IT Tools in CRM; Data Warehousing - Integrating Data from different phases with Data Warehousing Technology; Data Mining: - Learning from Information Using Date Mining Technology like OLAP etc.; Understanding of Data Mining Process; Use of Modeling Tools; Benefits of CRM Architecture in Sales & Productivity; Relationship Marketing and Customer Care, CRM Over Internet. Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategies during the Product Life Cycle – Product Planning Strategy –Development of new products– Diversification and elimination.

UNIT – IV :

CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects Bank Marketing–Insurance Marketing–Transport Marketing.

UNIT – V :

Tourism and Hotel Marketing - Education Marketing –Communication Services Marketing – Health services.

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support, System Optimization and Follow-up; Client/Server CRM Model; Use of CRM in Call Centers using Computer Telephony Integration (CTI); CTI Functionality; Integration of CRM with ERP System. Case Studies

REFERENCES :

1. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
2. Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGrawHill.
3. William, G. Zikmund, Raymund McLeodJr.; FayeW.Gilbert (2003) Customer Relationships Management. Wiley.
4. Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill

COURSE OUTCOMES :

- Students will strong conceptual knowledge in the area of customer relationship management
- Student will acquint knowledge in concept of CRM process, 4Cs and modules.
- Students will have analytical skills in CRM tools, OLAP and customer care.
- Students will strong knowledge in CRM solution, framework, process and its phases.
- The commerce graduate can understand the development of custormisations, use of call centers and ERP system

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Second Year   **CORE CHOICE PRACTICAL-I**   **Semester-III**
                          2. PROGRAMMING IN JAVA
Code: **(Practical)**   **Credit: 4**

LEARNING OBJECTIVES :

- To gain skill on writing program to sort the given numbers, FIND and REPLACE
- To Write program to perform basic arithmetic Operations
- To find area of a rectangle, and employee percentage
- To Prepare pay bill and Implement multiple inheritance concepts
- To develop an applet to play multiple audio clips and to create a window

LIST OF PRACTICAL :

1. Write a program to sort the given numbers using arrays.
2. Write a program to implement the FIND and REPLACE operations in the given multiple text.
3. Write a program to implement a calculator to perform basic arithmetic Operations.
4. Write a program to find the area of a rectangle using constructor
5. Write a program to find the employee percentage and grade using command line arguments.
6. Prepare pay bill
7. Write a program to draw circle or triangle or square using polymorphism and inheritance.
8. Implement multiple inheritance concepts in java using interface, you can choose your own example of a company or education institution or a general concept which requires the use of interface to solve a particular problems.
9. Write a program to create threads and assign priorities to them
10. Write a program to develop an applet to play multiple audio clips using multithreading.
11. Write a program to create a window with three check boxes called red, green and blue. The applet should change the colors according to the selection.

LEARNING OUTCOMES :
On completion of the course the student will be able to

- Write program to sort the given numbers, FIND and REPLACE
- Write program to perform basic arithmetic Operations
- Find area of a rectangle, and employee percentage
- Prepare pay bill and Implement multiple inheritance concepts
- Develop an applet to play multiple audio clips and to create a window

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Second Year   **ELECTIVE   COURSE–III**   **Semester-III**

1. DIGITAL MARKETING

Code: **(Theory)**   **Credit: 3**

LEARNING OBJECTIVES:

- To assess the evolution of digital marketing
- To appraise the dimensions of online marketing mix
- To infer the techniques of digital marketing
- To analyse online consumer behaviour
- To interpret data from social media and to evaluate game based marketing

UNIT -I :

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

UNIT –II:

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

UNIT –III:

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT –IV:

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

UNIT –V:

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Problems and prospects of digital marketing in India

BOOKS FOR STUDY:

1. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) "Digital Marketing", Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) "Digital Marketing Analytics", Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) "Digital Marketing" 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) "Digital Marketing: Complete Digital Marketing Tutorial", Notion Press, Chennai.
6. Michael Branding, (2021) "Digital Marketing", Empire Publications India Private Ltd, New Delhi.

BOOKS FOR REFERENCE:

1. Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) "Digital Marketing", John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), "Digital Marketing - A Practical Approach", Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (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

COURSE OUTCOMES: Students will be able to:

- Explain the dynamics of digital marketing
- Examine online marketing mix
- Compare digital media channels
- Interpret online consumer behavior
- Analyse social media data

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Second Year   **ELECTIVE COURSE–III**   **Semester-III**

2. TOTAL QUALITY MANAGEMENT

Code: (Theory)   **Credit: 3**

OBJECTIVES :

- To make the students understand the recent concepts of total quality management.
- To know strategic Quality planning.
- To identify new management tools.
- To know the quality circle as a performance measure
- To identify the environmental management system

UNIT – I   TOTAL QUALITY MANAGEMENT :

Introduction-Need for quality-Evolution of quality-Definitions of quality - Dimensions of product and service quality - Basic concepts of TQM – TQM Framework - Barriers to TQM - Customer focus - Customer orientation, Customer satisfaction, Customer complaints, Customer retention.

UNIT – II   STRATEGIC QUALITY PLANNING :

Leadership-Quality Statements, Strategic quality planning, Quality Councils-Employee involvement-Motivation, Empowerment, Team and Teamwork, Recognition and Reward, Performance appraisal-Continuous process improvement.

UNIT – III   QUALITY MEASUREMENT :

The seven traditional tools of quality - New management tools - Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT -Benchmarking-Reason to benchmark, Benchmarking process-FMEA-Stages, Types.

UNIT – IV   QUALITY CIRCLE :

Quality Circles - Cost of Quality - Quality Function Deployment (QFD) -TPM - Concepts, improvement needs - Performance measures. Introduction -Benefits of ISO Registration—ISO 9000 Series of Standards -Sector-Specific Standards - AS 9100, TS16949 and TL 9000-ISO 9001 Requirements –Implementation-Documentation—Internal Audits-Registration.

UNIT – V   ENVIRONMENTAL MANAGEMENT SYSTEM :

Environmental Management System: Introduction-ISO 14000 Series Standards - Concepts of ISO 14001 - Requirements of ISO 14001 - Benefits of EMS.

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Development related to the course during the semester Concerned.

BOOK FOR REFERENCES :

1. Dale H. Besterfiled, Carol B. Michna, Glen H. Besterfield, Mary B. Sacre, Hemant Urdhwareshe and Rashmi Urdhwareshe, "Total Quality Management", Pearson Education Asia, Revised Third Edition, Indian Reprint, Sixth Impression,2013.
2. James R. Evans and William M. Lindsay, "The Management and Control of Quality", 8th Edition, First Indian Edition, Cengage Learning, 2012.
3. Janakiraman. B and Gopal .R.K., "Total Quality Management - Text and Cases", Prentice Hall (India) Pvt. Ltd., 2006.
4. Suganthi. L and Anand Samuel, "Total Quality Management", Prentice Hall (India) Pvt. Ltd., 2006.
5. ISO9001-2015 standards
6. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, "Fundamentals of Total Quality Management", Bross Chapman & Hall, London
7. George, Stephen and Weimerskirch, Arnold, "Total Quality Management - Strategies and Techniques Proven", Mohit Publications
8. Hakes, Chris (editor), "Total Quality Management: The Key to Business Success", NY: Chapmanand Hall
9. Rao, Ashok, "Total Quality Management: Across Functional Perspective", Wiley & Sons

COURSE OUTCOMES :

- Understand the concept of TQM.
- Identify Quality Council and strategic quality planning.
- Learn new management tools of quality management.
- Update Knowledge in Quality Circle.
- Know the benefits of ISO.

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Second Year   **NON MAJOR ELECTIVE COURSE–II**   **Semester-III**

MANAGEMENT CONCEPTS

Code: **(Theory)**   **Credit: 2**

COURSEOBJECTIVES:

- To understand the nature and scope of management
- To know the difference between management and administration
- To understand various levels of management
- To describe the various skills that are necessary for successful managers.

UNIT-I   NATURE AND PROCESS OF MANAGEMENT:

Meaning, Features, Functions and Importance of Management, Management as Science, Art and Profession; Managerial Skills, Tasks of Manageent, Role of Managers.

UNIT –II   PLANNING:

Features, Nature, Importance, Benefits, Limitations, Elements, and Principles of Planning, Planning Process. Strategy- Meaning, Features, Benefits, Limitations and Process of Strategy, Implementation of Strategies, Levels of Strategy, Environmental Analysis and Diagnosis. Decision Making-Features, Nature, Process, Types of Decision Making, Approaches to Decision Making, Techniques of Decision Making, Models of Decision Making.

UNIT-III   ORGANIZING:

Elements, Nature, Process and Importance of Organizing, Organization Chart, Principles, Advantages, Limitations and Kinds of Organization Chart, Organization Manuals, Span of Management, Principles of Organizing, Women in Workplace. Motivation- Meaning, Nature and Importance of Motivation, Approaches to Motivation, Theories of Motivation.

UNIT-IV   DIRECTING:

Nature, Principles and Importance of Directing, Supervision, Supervisor's role, Qualities of Supervisor. Leadership: Meaning, Elements, Process, Nature and Importance of Leadership, Leadership Styles, Management and Leadership, Effective Leadership, Qualities of a leader.

UNIT –V   CONTROLLING:

Meaning, Nature, Importance and Types of Control, Resistance to Control, Ways to overcome resistance to Control, Focus of Control, Control Process, Essentials of an Effective Control System, Principles of Control.

UNIT-VI   CURRENT CONTOURS (for Continuous Internal Assessment Only)
Coordination

REFERENCES BOOKS :

1. Sanjay Gupta, (2022), "Management Concept and Practices", 1st Edition, SBPD Publications, Agra.
2. Sanjay Gupta and Jay Bansal (2021), "Management Concepts", 1st Edition, SBPD Publications, Agra.
3. David Baddy, (2018), "Management: An Introduction", Seventh Edition, Pearson, New York.
4. Peter Eichhorn and Ian Towers,(2018), Principles of Management: Efficiency and Effectiveness in the Private and Public Sector, Springer International Publishing, Switzerland.
5. Women in the Workplace, (2017), McKinsey & Company Report.
6. Supriti Bezbaruah, (2015), Banking on Equality: Women, Work and Employment in the Banking Sector in India, Routledge, Oxen.
7. Stephen P. Robbins, Rolf Bergman, Ian Stagg, Mary Coulter, (2015), Management, (7th Revised Edition), Pearson Education, India.
8. Samuel C. Certo and Trevis Certo. S, (2014), "Modern Management: Concepts and Skills", 14th Edition, Pearson, New York.
9. Chand S. N, (2009), "Management Concept, Theory and Practices", Atlantic Publishers & Distributors Pvt Ltd, New Delhi.
10. Neeru Vashist, (2009),"Principles of Management",(3rd Edition),Taxmann Publications, New Delhi.
11. Peter F. Drucker , (2006), "Practice of Management", Pan Books, London.
12. 12. Stephen P. Robbins and David A. Decenzo, (2001)," Fundamentals of Management", (3rd Ed.), Pearson Education Asia.

ONLINE REFERENCES:

1. MOOC Material: ***Critical Perspectives on Management***, Created by IE Business School, Delivered by: Coursera,Taughtby:RolfStrom-Olsen.
2. MOOC Material: ***Managing the Company of the Future***, Created by LondonBusinessSchool,DeliveredbyCoursera,Taughtby:JulianBirkinshaw.
3. MOOC Material: ***Leadership, Identify, Influence and Power***, Created by Macquarie Graduate School of Management, Delivered by Open 2 study, Taught by: Randal Tame.
4. MOOC Material: ***Human Resources,*** Created by Open Training Institute, Delivered by Open 2 study, Taught by: Christina Dahdal.

COURSE OUTCOMES: The students, after the completion of the course would be able to:
- Understand the historical backdrop and fundamentals of Management thoughts vital for understanding the conceptual frame work of Management as a discipline.
- Know various concepts of planning, Decision making and controlling to help solving managerial problems.
- Get Knowledge on motivation theories.
- Comprehend the theories of management & evolution of management thought.
- Run the business effectively by applying them an agement theories.
- Act as an effective manager by applying the controlling techniques.

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OBJECTIVE :

* To enable the students to trace the growing importance of information system, vital role in decision making, role of computers in this task and it emphasis on the system, development process & approaches

UNIT– I:

Information System – Establishing the framework - Business model – information system architecture– Evolution of information systems.

UNIT– II:

Modern information system – System development Life Cycle – Structured methodologies – Designing computer based method - procedures control and designing structured programs.

UNIT –III:

Functional areas - Finance, Marketing, Production, Personnel – Levels, Concepts of DSS,EIS, ES – Comparison - concepts and knowledge representation – managing international information system.

UNIT– IV:

Testing security – Coding Techniques – Detection of Error – Validation – Cost benefit analysis – Assessing the value and risk of information systems.

UNIT– V:

MIS in Indian organizations – Recent developments in information technology – Installation of Management Information & Control System in Indian organization

UNIT-VI   CURRENTCONTOURS (for Continuous Internal Assessment Only):

MIS in India

TEXT AND REFERENCE BOOKS: (LATEST REVISED EDITION ONLY)

1. Management Information Systems, Management Perspectives, D P Goyal, Second Edition, Macmillan, New York
2. Management Information Systems, Dr. S.P. Rajagopalan, Margham Publications,Chennai
3. Gordon B.Davis, Management Information System: Conceptual Foundations, McGraw Hill,

U.S.A.

4. Information Systems Today, By Leonard Jessup and Joseph VALACICH INDIAN Edition, PHI learning PVT Ltd.,
5. Management Information System, M Azam, Vijay Nicole Imprints Pvt. Ltd.,Chennai-91.
6. Management Information system, By EFF OZ, Indian Edition, Cengage learning.Management of Information systems by S.A. Kelkar, PHI learning PVT Ltd.,
7. Management Information systems Indian Edition, Gordon B. Davis and Margre the H.Olson,Tata McgrawHill
8. Introduction to Information Systems by Alexis Leon and Mathews Leon TataMcgrawhill Co.
9. India GST for Beginners 2nd Edition, by JayaramHiregange& Deepak Rao, WhiteFalconePublishing.
10. James O'Brien & George Marakas, Management Information Systems, McGraw Hill,2011.
11. Kenneth Laudon&Jane Laudon,EssentialsofMIS,PrenticeHall,2010.

COURSE OUTCOMES:

- Learn the principles of Management Information System for organizations
- Understand the uses, function of application MIS in organization.
- Analyze the scope of MIS for business organizations.
- Know about the coding techniques and detection of error.
- Identify the recent development in information technology.

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Second Year   **CORE COURSE–X**   **Semester-IV**

**ADVANCED COST AND MANAGEMENT
ACCOUNTING**
Code: **(Theory)**   **Credit: 5**

COURSE OBJECTIVES :

- To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
- To enable the learners to understand- develop and apply the techniques of costing in the decision making in the business corporates
- To enable the learners in understanding- developing- preparing and presenting the financial report in the business corporates
- To acquaint with the knowledge relating to budgetary control and its concepts
- To understand the various costing technique that are useful for the company's financial activities.

UNIT – I   OVERVIEW OF MANAGEMENT AND COST ACCOUNTING :

Nature-Scope of Management Accounting-Nature and scope of Cost Accounting-Cost Concepts-Cost Sheet-Classification of Costs - Fixed- Variable- Semi- variable- and Step Costs – Product - and Period Costs; Direct - and Indirect Costs - Relevant- and Irrelevant Costs - Shut-down- and Sunk Costs-Controllable - Uncontrollable Costs - Avoidable- Unavoidable Costs - Conversion Cost. Cost Ascertainment: Cost Unit and Cost Centre. Overhead allocation - Overhead Apportionment- (Simultaneous Equation - Repeated Distribution methods) and Overhead Absorption.

UNIT – II   PROCESS COSTING :

Process costing - concepts of normal loss - abnormal loss - abnormal effectiveness. Preparation of process accounts - normal loss account - abnormal loss account - abnormal gain account. Process costing with opening and closing WIP; equivalent units (using FIFO) and Cost allocation. Joint and by products: Allocation of joint costs based on Physical units method - Relative market value methods (Sales value at split off method and Net realisable value method). Introduction to the concept of Target Costing- Life Cycle Costing- Quality Costing- and Activity based Costing.

UNIT – III   BUDGETARY CONTROL :

Budgets and Budgetary Control: Meaning - Types of Budgets- Steps in Budgetary Control-Fixed and Flexible Budgeting - Sales budget- Production Budget- Raw material consumption Budget- Raw Material Purchase Budget- Overhead Budgets- Cash Budget- and Master Budget-Zero based budgeting.

UNIT - IV   STANDARD COSTING :

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing-Advantages- Limitations and Applications-Material Cost Variance- Price and Usage Variance and Mix and yield Variance; Labour Cost Variance- Rate and Usage Variance- Idle time- Mix and Yield variance.

UNIT - V   CVP ANALYSIS :

Cost-Volume - Profit Analysis - Marginal cost - Contribution per unit and Total contribution. Profit - Volume Ratio - Break-even Analysis - Cost Break - even Point - Composite Break-even Point- Cash Break-even Point- Margin of safety - Relevant Costs and Decision Making such as - Key Factor- Pricing - Product Profitability - Dropping a product line- Make or Buy - Export Order- Sell or Process Further- Shut down vs Continue operations.

UNIT – VI   CURRENT CONTOURS (for continuous internal assessment only) :

Ratio Analysis

Note: Problem-80% Theory – 20%

REFERENCE BOOKS :

1. Cost Accounting by T.S. Reddy & Y. Hari Prasad Reddy, 2021, Margham Publications
2. Cost Accounting - Principles and Practice book online at best prices in India on Amazon.in. by S.P. Jain & K.L. Narang, 2021 Kalyani Publications
3. Management Accounting, 2021, R. Anthony, G. A. Walsh:
4. Management Accounting, 2021, M. Y. Khan. K. P. Jain, Vikas Publication
5. Management Accounting, 2021, I. M. Pandey, Vikas Publications
6. Management Accounting, J. Betty: Arora, M.N. 2016 A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt. Ltd.7 Chapters 8, 18.
7. Cost Accounting: Theory and Problems, Maheshwari, S.N. and Mittal, S.N. 2016. Shree Mahavir Book Depot Chapters 9,21, 22, 23
8. Cost and Management Accounting T.S.Reddy and Y.Hariprasad Reddy, 2021, Margham Publications
9. Taxmanns's Cost and Management Accounting by Ravi M Kishore, 2021, Taxmann.
10. Advanced Cost and Management Accounting by C.Vashist and Saxena, 2021, S.Chand Publications.

WEBSITE :

1. https://www.mooc.org
2. *https://swayam.gov.in*

COURSE OUTCOMES :

- Understand the basis of conventional and contemporary costing systems
- Determine the costs of products and services
- Critically analyse relevant costs and provide recommendations for decision making
- Prepare plans and budgets and analyse variances from standard cost to pinpoint areas that need control

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Second Year   **ENTREPRENEURSHIP/**   **Semester-IV**
                                   INDUSTRY BASED COURSE
                                   DESKTOP PUBLISHING
        Code: **(Theory)**   **Credit: 5**

OBJECTIVES:

- To understand the fundamentals of Desk Top Publishing
- To understand the fundamentals & concepts of Adobe Photoshop
- To identify the fundamentals & concepts of Page Maker
- To gain Knowledge about publication Media
- To acquire a new perspective on E-Publishing

UNIT- I   DESK TOP PUBLISHING:

Introduction to Desktop Publishing, Merits & Demerits of Desktop Publishing, Design Principles of Desktop Publishing, Comparative 8 analysis between DTP and traditional composing processes, Typography, Hardware Requirements of DTP. General Text Organization, Designing Common Media Publications.

UNIT-II   PHOTOSHOP:

Importance of Photo creation and editing- the Photoshop Screen – Using the tool box- Document and Scratch Sizes- The Info Palettee - Saving and loading custom settings- Opening and saving files- Images- Layers- Channels and Mask – Colour correction Techniques- Animation .

UNIT-III   PAGE MAKER:

Page Maker-DTP-Menu-File, Edit, Utilities, Layout, Story, Type, Element, Window, Help-Working with Page column- Indent.

UNIT-IV   PUBLICATION MEDIA:

Fundamental of Publishing & Publication Media: Publishing Process, Standards, Publisher's and Metadata. Offline, Online and hybrid publication Media Content and content formats: Types, Text, Formats.

UNIT-V   E-PUBLISHING MODELS:

e-Book: E-Book content, delivery formats, components, producing E-books, E-books and metadata, E-books and encryption, managing E-book content.

UNIT – VI   CURRENT CONTOURS (for continuous internal assessment only) :

Development related to the course during the semester concerned. To give students the skills to create book works, building booklets, etc., hands on experience on adobe Photoshop and create animations.

BOOKS FOR REFERENCE:

1. DeskTop Publishing, SKY adava,Yatin Publishers, Delhi.
2. Photoshop 6 in easy steps–Robert Shufflebotham, Dream tech Press.
3. Page Maker6.5Vishnu Priya Singh, Meenakshi Singh, Asian Publications Limited.
4. Alexis Leon and Mathews Leon. "Fundamentals of Information Systems" co-published by Vijay NicoleIm prints Pvt Ltd,2004.
5. DennisP.Curtin ,Kim foley, Kunal Senand Cathleen Morin -"Information Technology- the breaking wave", Tata-McGrawHill Publications, 2005 Seventeenth Reprint.(ISBN0-07-463558-1).
6. K.Meena and R.Sivakuma, Human- Computer Interaction, Prentice- Hall of India Private Limited, New Delhi,2015.
7. Computer Applications in Business–Dr.S.V.Srinivsasa Vallabhan–Sultan Chand Publication.
8. Microsoft office for Windows95 Bible Author Ed. Jones Derek Sultan Publications Comdex Computer Publication.
9. V.K.Kapoor-Information Technology.
10. Adobe Press"Adobe Photoshop CS",Techmedia.
11. TayVaughan,"Multimedia Making It Work", Tata McGrawHill Publishing CompanyLtd.

COURSEOUTCOME:

*   To impart the basics of Desktop Publishing
*   To give students the skills to work with multi plelayers.
*   To give the students a handson experience on PageMaker
*   To under stand the fundamental of publication Media.
*   To Get knowledge on E- Publishing Models.

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Second Year   **PROJECT WORK**   **Semester-IV**

Code: **Credit: 5**

       Each candidate shall be required to take up a Project Work and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the student in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

       The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

ASSESSMENT /EVALUATION /VIVA-VOCE:

PROJECT REPORT EVALUATION (Both Internal & External):

Plan of the Project   - 20 marks

Execution of the Plan/collection of   - 45 marks
Data / Organisation of Materials /
Hypothesis, Testing etc and
presentation of the report.

Individual initiative   - 15 marks

VIVA-VOCE / INTERNAL& EXTERNAL   - 20 marks

TOTAL   **- 100 marks**

PASSING MINIMUM:

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)

A candidate shall be declared to have passed in the Project work if he/she gets not less than 40% in each of the Project Report and Viva-voce but not less than 50% in the aggregate of both the marks for Project Report and Viva-voce.

A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

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Second Year   **VALUE ADDED COURSE-II**   **Semester-IV**
BASICS OF GST (GOODS AND SERVICE TAX)
Code: **(Theory)**   **Credit: 5**

COURSE OBJECTIVES :

- To Understand the Basics Of GST.
- To Study the Registration and Computation Of GST.
- To Acquaint the Students with Filing of Returns In GST.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

UNIT - I   GST AN OVER VIEW :

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST-Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act-2017- Title and Definitions- Administration.

UNIT – II   REGISTRATION PROCESS OF GST :

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST)

UNIT – III   INPUT TAX CREDIT :

Input Tax Credit (ITC)- Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice- Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill- HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit

UNIT – IV   ASSESSMENT AND RETURN PROCEDURES OF GST :

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

UNIT – V   GST AND TECHNOLOGY :

GST AND TECHNOLOGY -Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design &Implementation Framework GSTN. Goods And Service Tax Suvidha Provider (GSP) - Concept.

*Note: Theory 80%Problems 20%

UNIT – VI   CURRENT CONTOURS (for continuous internal assessment only) :

Analysis of GST collection in the current year

REFERENCE BOOKS :

1. V.S Datey – Taxman's: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Practice, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide ToGoods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10.   GST for laymen, CA Apeshika Solanki,2021, Bloomsbury India.

WEBSITE :
1. Https://Www.Taxmann.Com/Academy/
2. https://gstcouncil.gov.in/

COURSE OUTCOMES :

- The students will get a general understanding of the GST law in the country
- The students will provide an Insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different level.

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