## MOTHER TERESA WOMEN'S UNIVERSITY KODAIKANAL-624102

# M.COM with Computer Application (CHOICE BASED CREDIT SYSTEM) (Full-time)



SYLLABUS, REGULATION AND SCHEME OF EVALUATION

## Mother Teresa Women's University, Kodaikanal Department of Commerce (2021-2022 onwards) M.Com. CA

#### 1. About the Programme:

The programme is intended for students who have completed the first degree programme at university level, to get specialized knowledge in the areas of commerce and accountancy. The subjects of study are suitably designed to provide core knowledge in commerce and various specialized accounting systems and also to develop skill in application of computers in business.

#### 2. Programme Educational Objectives (PEOs):

On completion of M.Com CA. Degree Programme, the students would be able to

- **PEO-1:** Become well versed and competent in the core concepts of the Programme.
- **PEO-2:** Be recognized for quantitative, qualitative, cognitive and analytical skills to identify, analyze, design and create business opportunities in a dynamic environment on the Global map.
- **PEO-3:** Become successful entrepreneurs and finance professionals in the field of Banking, Insurance, Manufacturing, Transport, Telecom, Service, Hospitality, IT and to pursue career in teaching and for advanced studies.
- **PEO-4:** Contribute to the creation, transmission and application of knowledge in the field of Commerce and other related fields adapting to a rapidly changing environment through lifelong learning.
- **PEO-5:** Become with professional integrity and humanitarian values to fulfill the societal needs at regional, state, national and global levels

#### 3. Eligibility:

A candidate who has passed any one of the following degree courses of this university or any other university accepted by the syndicate as equivalent there subject to such conditions as may be prescribed therefore, will be eligible for admission to the M.Com course.

B.Com., B.Com. (CA), B.Com. (e-Commerce), B.Com. (Corporate Secretaryship), BCS, B.A. (Corporate Secretaryship), B.B.A., (Bachelor of Business Administration), B.B.M. (Bachelor of Business Management), B.B.M., (Bachelor of Bank Management) B.Com. (Cooperation) and B.A., (Cooperation).

#### 4. General Guidelines for PG Programme

- i. **Duration:** The programme shall extend through a period of 4 consecutive semesters and the duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.
- ii. Medium of Instruction: English
- iii. **Evaluation:** Evaluation of the candidates shall be through Internal Assessment and External Examination.

#### • Evaluation Pattern

Evaluation	The	eory	Pra	ctical
Pattern	Min	Max	Min	Max
Internal	13	25	13	25
External	38	75	38	75

• Internal (Theory): Test (15) + Assignment (5) + Seminar/Quiz(5) = 25

• External Theory: 75

#### • Question Paper Pattern for External examination for all course papers.

Max. Marks: 75 Time: 3 Hrs.

S.No.	Part	Туре	Marks
1	A	10*1 Marks=10	10
		Multiple Choice Questions(MCQs): 2 questions from each Unit	
2	В	5*4=20	20
		Two questions from each Unit with Internal Choice (either / or)	
3	C	3*15=45	45
		Open Choice: Any three questions out of 5 : one question from each unit	
		Total Marks	75

<sup>\*</sup> Minimum credits required to pass: 90

#### • Project Report

A student should select a topic for the Project Work at the end of the third semester itself and submit the Project Report at the end of the fourth semester. The Project Report shall not exceed 75 typed pages in Times New Roman font with 1.5 line space.

#### Project Evaluation

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 25 Marks; External (Viva): 75 Marks).

### 5. Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/Paper)

Range of	Grade Points	Letter Grade	Description
Marks			
90 – 100	9.0 - 10.0	О	Outstanding
80-89	8.0 - 8.9	D+	Excellent
75-79	7.5 – 7.9	D	Distinction
70-74	7.0 - 7.4	A+	Very Good
60-69	6.0 - 6.9	A	Good
50-59	5.0 – 5.9	В	Average
00-49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

#### 6. Attendance

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance less than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

#### 7. Maternity Leave

The student who avails maternity leave may be considered to appear for the examination with the approval of Staff i/c, Head of the Department, Controller of Examination and the Registrar.

#### 8. Any Other Information

In addition to the above mentioned regulations, any other common regulations pertaining to the PG Programmes are also applicable for this Programme.

#### 9. ProgrammeOutcomes (POs)

- **PO 1:** Acquire in-depth knowledge of Commerce discipline, including wider and global perspectives, with an ability to discriminate, evaluate, analyze and synthesize existing and new knowledge, and integration of the same for enhancement of knowledge. (**Academic result & International / global reach**)
- PO 2: Analyze complex business problems critically; apply independent judgment for synthesizing information to make intellectual and/or creative advances for conducting research in a wider theoretical, practical and policy context. (Research and Innovation)
- **PO 3:** Think laterally and originally, conceptualize and solve Business problems, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal and environmental factors in the core areas of expertise at the national and international levels. (**International / global reach**)
- **PO 4:** Extract information pertinent to unfamiliar industry issues through literature survey and experiments, apply appropriate research methodologies, techniques and tools, design, conduct survey, analyze and interpret data, demonstrate higher order skill and view things in a broader perspective, submit a report about the study in commerce. (**Practical managerial analytical skills & Industry interaction**)
- **PO 5:** Demonstrate ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship. Also they will be able to demonstrate ability to understand and derive meaningful inferences about organizational performance. (**Functional Specialization**)
- **PO 6:** Adapt updated technology and appropriate resources required for establishment / expansion of business practice through self-paced and self-directed learning and Apply professional ethics and engage with responsibility to the multicultural business stakeholders. (**Technology and Professional Ethics**)
- **PO 7:** Communicate ideas, write and present reports with clarity and execute plans effectively athigher level research, business and professional career and function efficiently as an individual and as a member or leader in assorted teams and multidisciplinary settings. (**Presentation and Preparation of Reports and Execution of functions**).

#### 10. Programme Specific Outcomes (PSOs):

- **PSO 1:** Display knowledge and understanding of group dynamics, recognise opportunities and contribute positively to collaborative-multidisciplinary management research, demonstrate a capacity for self-management and teamwork, decision-making based on open-mindedness, themselves as well as others. (**Team Work**)
- **PSO 2:** Demonstrate knowledge and understanding of commerce principles and apply the same to one's own work, as a member and leader in a team, manage projects in the work environment efficiently in respective disciplines and multidisciplinary environments after considering the economic and financial factors. (**Industry interaction**)
- **PSO3:** Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, being able to comprehend and write effective reports and design
- **PSO4:** Documentation by adhering to appropriate standards, make effective presentations, and give and receive clear instructions. Also they will demonstrate an ability to communicate effectively, both in writing and orally (**Speaking / Writing skills**).
- **PSO5:** Recognize the need for, and have the preparation and ability to engage in life-long learning independently, with a high level of enthusiasm and commitment to improve knowledge and competence continuously. (**Continuing education awareness**)
- **PSO6:** Display commitment towards professional and intellectual integrity, professional code of conduct, ethics of research and scholarship, consideration of the impact of research outcomes on professional practices and an understanding of responsibility to contribute to the community for sustainable development of society. (Values, ethics, professional integrity and contribution to society)
- **PSO 7:** Observe and examine critically the outcomes of one's actions and make corrective measures subsequently, and learn from mistakes without depending on external feedback. (**Independent and Reflective Learning**)
- **PSO 8:** Identify a timely opportunity and using business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large. (Successful career, immediate employment & entrepreneurship).

Sl.No	Paper Code	Course Title	Credits		urs	Continuous Internal	End Semester	Total
				T	P	Assessment	Exam	
						(CIA)	(ESE)	
		SEN	MESTER -	- I				
1	P21CCT11	Core I -Marketing Management	4	5	-	25	75	100
2	P21CCT12	Core II -International Trade and Practice	4	5	-	25	75	100
3	P21CCT13	Core III Advanced Financial Management	4	6	-	25	75	100
4	P21CCT14	Core IV -Management Accounting	4	6	-	25	75	100
5	P21CCP11	Core V- Computerized Accounting (Practical)	4	-	6	25	75	100
6	P21CCS11	Supportive Course I— Employability Skills(Practical)-Soft Skill Development	2	-	2	25	75	100
		Total	22	22	8	-	-	600
		SEM	IESTER -	II				
7	P21CCT21	Core VI-Modern Banking and Insurance	4	4	-	25	75	100
8	P21CCT22	Core VII Advanced Cost Accounting	4	5	-	25	75	100
9	P21CCT23	Core VIII Business Research Methods	4	4	-	25	75	100
10	P21CCT24	Core IX Investment Analysis and Portfolio Management	4	4	-	25	75	100
11	P21CCP22	Core X .NET Technology Lab	4	-	5	25	75	100
12		NME I	4	4	-	25	75	100
13	P21CSS22	Supportive Course II— Computer Skill for Web Designing and Video Editing	2	-	4	25	75	100
		Total	26	21	9	-	-	700

		SEM	ESTER	- III				
14	P21CCT31	Core XI Indirect Taxation	4	5	-	25	75	100
15	P21CCT32	Core XII Financial	4	5	-	25	75	100
		Markets and Services						
16	P21CCT33	Core XIII Advanced	4	5	-	25	75	100
		Corporate Accounting						
17	P21CCT34	Core XIV Income Tax	4	5	-	25	75	100
		and Tax Planning						
18	P21CCP33	Core XV Cloud	4	-	4	25	75	100
		Computing (Practical)						
19	P21CCP34	Core XVI Python Lab	4	-	4	25	75	100
		(Practical)						
20	P21WSS33	Supportive Course III	2	2	-	25	75	100
		(Women Empowerment)						
		Total	26	22	8			700
	1		ESTER	- IV			T	
21	P21CCE411/	Elective I:	4	-	4	25	75	100
	P21CCE412	1.R Programming Lab						
		(Practical)						
		2.Data Mining (Practical)						
22	P21CCE421/	Elective II:	4	4	-	25	75	100
	P21CCE422	1.Business Environment						
		2.Organisational						
		Behaviour						
23	P21CCR41	Core XVII	8	-	22	25	75	100
		Project						
		Total	16	4	26			300
		Total	90	120			120	2300

#### Non Major Elective(NME)

- 1 NME –I P21CCN211-Fundamentals of Marketing
- 2. NME-II P21CCN212-Fundamentals of Banking

#### Value added Programme (VAP)

- 1. VAP I -P21CCV11 Value Added Program I-Two Credits (First Semester)- Excel Skills for Commerce
- 2. VAP II P21CCV42 Value Added Program II-Two Credits (Fourth Semester) Data Analysis Using SPSS: Inferential Analysis

#### **Additional Credit Courses (Two Credit courses)**

- 1. **P21CCI21** Internship/Industrial Training Two Credits- (End of Second Semester)
- **2. P21CCO31** Online Courses (MOOC Courses)-Two Credits- (Third Semester)
  - Those who have CGPA 9 and want to do the project in industry/institution during 4<sup>th</sup> semester, these two papers can be opted in third semester.
  - Students can take one 4 credit course in MOOC as elective or two 2 credit course in MOOC as elective with the approval of Departmental Committee.

#### **Outside Class Hours**

- Health, Yoga and Physical fitness.
- Library information access and utilisation
- Employability Training.

## SEMESTER - I

COURSE CODE	P21CCT11	MARKETING MANAGEMENT	L	T	P	С
CO	RE I		5		•	4

#### **Course Objectives:**

- To understand the trends in, Marketing Management and to make aware of regulations of foreign trade practices in the era of globalization.
- To know the elements of Marketing Management
- To assess of buying behavior and consumer behavior.
- The student will understand the overview of Marketing Management

#### **Unit I: Introduction to Marketing Management**

Introduction to Marketing Management – nature and scope – Concepts of marketing – Functions and problems of marketing management – Traditional marketing – Modern Marketing – Responsibilities of marketing manager – Role of marketing management in Indian economy.

#### **Unit II: Consumer Behaviour**

Buyer behavior – Consumer behavior vs. business buying behavior – Factors affecting consumer behavior – Consumer research – Importance – Consumer research process – Consumer research design – Steps in consumer research.

#### **Unit III: Promotion**

Promotion – Tools of promotion – Communication process – Characteristics of promotion- Merits – Demerits – Designing a promotion campaign – Promotion – mix – Determinants – Promotion tools – Advertising – Sales promotion – Public relations.

#### **Unit IV: Marketing organization and control**

Marketing organization and control – Emerging trends and issues in marketing – Rural marketing – Social marketing – On – line marketing – Green marketing – network marketing.

#### **Unit V: Customer satisfaction**

Customer satisfaction – Difference between consumer and customer – Consumerism – Rights of consumers – Customer expectation – Changing perceptions of customer – Benchmarking – Total quality management.

#### **Text Book:**

1. R.S.N. Pillai and Bagavathi, Modern Marketing – Principles and Practices, S.Chand& Co, 2010.

#### **Books for Reference:**

- 1. V.S. Ramaswamy and S. Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books publisher, 2009.
- 2. R.L. Varshney and B. Bhattacharya, International Marketing Management An Indian perspective, Sultan Chand and Sons, 2015.

Note: Question paper shall cover 100% Theory

#### **Course Outcomes**

Upon completion of the course, the students will be able to

**CO1**: Explain the marketing concepts

**CO2:** Identify the strategies adopted for buyer's behavior.

**CO3:** Analyse the tools for promotion, sales promotion and Advertising.

**CO4:** Assess the marketing organization and control.

CO5: Assess Customer Satisfaction, Benchmarking and Quality Management.

#### Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>5O</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	9	9	87/15=5.8
CO2	9	3	3	3	3	3	9	3	3	3	3	3	3	3	9	63/15=4.2
CO3	9	3	9	9	3	3	9	3	9	9	3	3	9	3	9	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	3	3	3	3	87/15=5.8
CO5	9	9	9	9	3	9	9	9	3	9	3	9	3	9	3	105/15=7
Weightage																29/5=5.8

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCT12	INTERNATIONAL TRADE AND PRACTICE	L	T	P	C
COI	RE II		5	•	•	4

#### **Course Objectives:**

- To understand the global trends in business, marketing and trade and to make aware of regulations of foreign trade practices in the era of globalization.
- To get awareness about International Business Environment.
- To know the foreign exchange and Foreign institutions.
- The student will get knowledge on Global Level Business.

#### **Unit-I: International Business and BOP**

International Business: Meaning, Nature, Course Objectives – Strategic decisions in International Business – Special Problems in International business – Reasons for firms for going international – Drivers and Restrainers of Globalization – Types of International Business activities – BOP: Components – Disequilibrium – Correction of Disequilibrium.

#### **Unit-II: International Business Environment**

International Business environment: Meaning – Significance – Political Environment – Economic Environment – Cultural Environment – Technological Environment.

#### **Unit-III: International Marketing**

International marketing – Introduction – Meaning – Definition – International Marketing Vs Domestic marketing - Problems – International marketing environment - Market Entry Strategies – Information requirements for international marketing – Sources of information – International marketing channels

#### **Unit-IV: International Trade strategies**

International trade – Trade strategies – Types of Trade barriers – GATT – WTO – GATS – TRIMs – TRIPs – IPRs – Patents – IMF – World Bank.

#### **Unit-V: India's Trade performance**

India's Trade Performance: Determinants of Exports and Imports - Major Exports and Imports - Direction of Trade - Trade in Services - Major Problems of India's Export Sector. Foreign exchange market: Meaning, Nature and Functions - Determination of exchange rates - Exchange Rate system - Foreign exchange risk - FEMA.

#### **Text Book:**

1. Francis Cherunilam, International Business, PHI Learning Pvt. Ltd., New Delhi, 2013.

#### **Reference Books:**

- 1. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing house, 2019.
- 2. Varshney.R.L. and Bhattachariya.B, International Marketing Management- An Indian perspective, Sultan Chand and Sons, 2015.
- 3. SubbaRao, P, International Business, Himalaya Publishing House, New Delhi, 2014
- 4. Vershney, R.L. and Bhattacharya, B., International Marketing Management, Sultan Chand & Sons, New Delhi, 2012.
- 5. B.S.Rathor, B.M.Jani and J.S.Rathor, International Marketing, Himalaya Publishing, Mumbai, 2001

Note: Question paper shall cover 100% Theory

#### **Course Outcomes:**

Upon completion of the course, the students will be able to

- CO 1: Understand the concepts of international marketing and environment.
- CO 2: Analyze the determinants of market selection and market entry methods
- CO 3: Evaluate the various determinants of international marketing channels
- CO 4: Analyze the Export Procedure and Documentation
- CO 5: Examinethe sources of Export Finance and Payment Terms.

#### Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>50</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	9	3	81/15=5.4
CO2	9	3	3	3	3	3	9	9	3	3	3	9	3	3	9	75/15=5
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	3	3	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	3	3	93/15=6.2
CO5	9	9	9	9	3	9	9	9	3	9	3	3	3	9	3	99/15=6.6
Weightage																29.4/5=5.88

Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCT13	ADVANCED FINANCIAL MANAGEMENT	L	T	P	C
COR	E III		6	•	•	4

#### **Course Objectives:**

- To gain knowledge on the fundamental concepts on financial management.
- To know the valuation of securities
- To understand the theories of capital structure and working capital management
- The student will able to understand an overview of financial management

#### **Unit-I: Introduction to Financial Management**

Financial Management: Meaning, Scope, Course Objectives, Functions, Relationship with other areas of Management – Functions of Financial Manager – Sources of Finance – Short term and long term finance – Financial decisions – Concepts of valuation: Time value of money – Compounding and Discounting – Risk and Return trade off.

#### **Unit-II: Valuation of Securities**

Valuation of Securities: Valuation of Asset – Bond Valuation – Valuation of Preference shares, Equity valuation. Dividend Policy: Meaning, Course Objectives, Forms of Dividend, Different dividend theories – Factors determining Dividend Policy.

#### **Unit-III: Capital Structure**

Capital Structure: Patterns of capital structure – Factors affecting Capital Structure – Optimum Capital Structure - Theories of Capital Structure. Leverages: Meaning, Types – Financial, Operating and Combined.

#### **Unit-IV: Cost of Capital**

Cost of Capital: Meaning, Significance, Concepts, Cost of Debt, Equity, Preference and Retained Earnings – Weighted Average Cost of Capital. Capital Budgeting: Concept - Evaluation Techniques: Payback, Accounting Rate of Return, NPV, IRR, Profitability Index, Comparison of DCF Techniques.

#### **Unit-V: Working Capital Management**

Working Capital: Concept, Need, Types, Factors affecting Working Capital – Estimation of Working Capital – Components of Working Capital – Management of Working Capital Components – Cash, Inventories, Accounts Receivable and Accounts Payable – Working Capital Financing: Trade Credit, Bank finance & Commercial Papers.

#### Text Book:

1. S.N.Maheswari, Financial Management Principles and Practice, Sultan Chand & Sons, New Delhi, 2013.

#### **Reference Books:**

- 1. I.M.Pandey, Financial Management, Vikas Publishing House Pvt. ltd, New Delhi, 2016.
- 2. James C. Van Horne, John M.Wachowicz., Jr, Fundamentals of Financial Management, PHI Pvt. Ltd, New Delhi, 2008.
- 3. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill Publishing Company Ltd, New Delhi, 2017.
- 4. Preeti Singh, Fundamentals of Financial Management, Ane Books Pvt. Ltd, Bangalore, 2009.
- 5. P.V. Kulkarni& B.G. Sathyaprasad, Financial Management, Himalaya Publishing House, Mumbai, 2015.

#### Webliography:

- a. http://icmai.in/studentswebsite/studymat.php
- b. http://164.100.133.129:81/eCONTENT/Uploads/Advanced\_Financial\_Management.pdf
- c. http://opentuition.com/acca/p4/acca-p4-lectures/
- d. http://cma-classes.in/
- e. sol.du.ac.in/mod/book/view.php?id=1546&chapterid=1530

#### Note: Question paper shall cover 40% Theory 60% Problems

#### **Course Outcomes**

Upon the completion of the course, the students will be able to

- CO1: Explain the various techniques of financial management and financial planning
- **CO2**: Make use of the relevance of capital structure, cost of capital and dividend policy with the value of the firm
- **CO3:** Analyse the financial plan, leverages, capital structure and cost of capital of a company
- **CO4:** Determine the optimal capital structure and value of a firm
- **CO5**: Estimate the cost of capital, optimum dividend and working capital requirements of business firms.

#### Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>50</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	3	81/15=5.4
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	3	9	93/15=6.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	3	105/15=7
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	3	3	87/15=5.8
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4
Weightage																31.8/5=6.36

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCT14	MANAGEMENT ACCOUNTING	L	T	P	С
COR	RE IV		6		•	4

#### **Course Objectives:**

To enable the students to

- 1. Develop an insight of principles and techniques of Management Accounting.
- 2. Familiarize the utilization of accounting information for planning, and decision-making
- 3. Effective control of business ventures.
- 4. The students will get the knowledge to prepare financial statements, other analysis and evaluations themselves.

#### **Unit I: Introduction to Management Accounting**

Management Accounting: Nature - Scope - Management accounting Vs Financial accounting. Management reporting system - Designing and installation - Types of reports.

#### **Unit II: Financial Statement Analysis**

Analysis of financial statement – Concept of funds – Importance – Preparation of Fund Flow Statement and Cash Flow Statement – Comparison of Fund Flow and Cash Flow Statement

#### **Unit III: Standard Costing**

Standard Costing – Introduction - Importance – Limitations- Material, Labour, Overhead, Sales and Profit.

#### **Unit IV: CVP Analysis**

 $Cost-Volume\ Profit\ analysis-Techniques-Break\ Even\ Analysis-Profit-Volume\ (P/V)$  analysis-Role and Limitations of CVP analysis.

#### **Unit V: Capital Budgeting**

Nature of Capital Budgeting – Importance of Capital Budgeting – Difficulties – Rationale – Evaluation techniques – Average rate of return – Pay back method – Discounted cash flow techniques – Net present value method - Internal rate of return method.

#### Text Book:

1. Pillai, R.S.N. and Bagavathi, Management Accounting, S.Chand& Co Ltd., 2010.

#### **Reference Books:**

- 1. Gupta, S.P., Management Accounting, SahityaBhavan Publications. Agra.
- 2. Khan M.Y. and Jain, P.K. 2007.Management Accounting. 4<sup>th</sup>Edn. Tata McGraw Hill Publishing Co. Ltd., New Delhi.

- 3. Maheswari, S.N. 2009. Management Accounting & Financial Control. Sultan Chand & Sons, Delhi.
- 4. Sharma,R.K. and Sashi,K. Gupta. 2007. Management Accounting. 15<sup>th</sup> Revised Edn. Kalyani Publishers, Ludhiana.
- 5. Vinayakam.N and. Sinha, I.B. 2005. Management Accounting Tools & Techniques Kalyani Publishers, Ludhiana.

#### **WEBLIOGRAPHY:**

- https://www.cpaaustralia.com.au/documents/study-manual-management-accounting.pdf
- http://management-accountant.com/
- www.learnerstv.com/Free-Management-Video-lectures-ltv638-Page1.htm
- http://www.wiley.com//college/managerialvideos/

#### Note: Question paper shall cover 20% Theory 80% Problems

#### **Course Outcomes**

Upon the completion of the course, the students will be able to

- **CO1:** Define financial statement, cash flow statement, marginal costing, budgetary control and capital budgeting.
- CO2: Identify the types of ratios, cash flow activities, budgets, capital expenditure decisions
- **CO3**:Analyse the financial position of a business, cash flow, cost / volume / profit, master budget and investment proposals
- **CO4**: Interpret the results of ratios, cash flow activities, contribution, functional budget and capital budgeting
- **CO5**: Solve the managerial problems by adapting the techniques of management Accounting

#### **Mapping Outcomes- COs, POs and PSOs**

				PO							PS	<b>5O</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	9	3	87/15=5.8
CO2	9	3	9	9	3	3	9	9	3	9	9	9	3	3	9	99/15=6.6
CO3	9	9	9	9	3	9	9	9	9	9	9	3	9	3	3	111/15=7.4
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	9	3	93/15=6.2
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	9	117/15=7.8
Weightage																33.8/5=6.76

2021 ONWARDS

Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCP11	COMPUTERIZED ACCOUNTING	L	T	P	C
COI	RE V		-		6	4

#### **Course Objectives:**

- To provide basic knowledge of computerized accounting to deserving students under self learning mode.
- To know the preparation of budget and vouchers
- To prepare the final accounts and fund flow statement
- The student will get employment after learning the paper

#### **Unit – I: Introduction to Tally**

Introduction – Role of computer in Accounting – Extended enterprise features – Accounting and Inventory control features – sales and purchase order processing. To start tally – menus and options – Accounting with Tally – Pre defined groups of accounts – Golden rules of accounts – Double entry systems – ledger creation.

#### **Unit – II: Groups**

Groups: Accounts Information – Primary groups of capital nature – revenue nature – To create groups using single mode – Multiple mode – Types of Budget – type of vouchers – Restart numbering – Foreign Exchange Transactions – stock Group Creation– Inventory information – Single stock group creation – Multiple stock group creation – create stock category using single mode – Multiple mode – Configuration settings for inventory – costing method – FIFO – LIFO – create stock items in multiple mode – Trading Business.

#### **Unit – III: Vouchers**

Gateway of Tally – Voucher entry – Type of Voucher – Inventory allocations – Purchase and Sales order vouchers entry – Invoice entry – Optional and Regular Vouchers – Balance Sheet – Profit and Loss Account

#### **Unit – IV: Accounting Statements**

Trial Balance – Accounting Books and Statements – Inventory Reports and Statements – Cash Flow / Funds Flow Statement – Gateway of Tally – Multi Accounting Printing – Types of Printing - Configuration Options.

#### **Unit – V: Financial statement analysis**

Reconciliation of Bank Accounts and other Miscellaneous option – Stock Summary Ratio Analysis – Import and Export of Data – Backup and Restore of data – loading a company – creating a group company – Reconciliation of Bank accounts – Security control – Types of Security.

#### **Practical work:**

- 1. Program for Creation of company, creation of groups and ledgers.
- 2. Program for purchase voucher and sales voucher creation
- 3. Program for payment voucher and Receipt voucher creation
- 4. Program for Contra voucher creation
- 5. Program for journal voucher creation
- 6. Program for preparation of Debit note and credit note
- 7. Program for working for a calculator
- 8. Program for preparation of Trial balance
- 9. Program for preparation of final accounts of a sole-trader
- 10. Program for preparation of final accounts of a partnership firm
- 11. Program for preparation of final accounts of a company
- 12. Program for single stock and multiple stock creation
- 13. Program for simple and compound unit
- 14. Program for display on inventory transaction
- 15. Program for cash flow and fund statement preparation
- 16. Program for display of ratio Analysis
- 17. Program for monthly wise chart preparation of sales and purchase
- 18. Program for Comparative analysis statements

#### **Text Book:**

- 1. AsokK.Nadhani, Implementing Tally-ERP 9.0, BPB publication, 2007
- 2. P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.

#### **Reference Books:**

- 1. MamrataAgrawal, Tally 9, Dream Tech Press, New Delhi, 2013
- 2. Tally Software Package manual, 2019.
- 3. GarimaAgarwal, Computerised Accounting, Himalaya publications, 2018
- 4. A. Murali Krishna, Computerised Accounting, Vaagdevi publications, 2015
- 5. Dinesh Maidasani, Mastering Tally, Firewal Media, 2010
- 6. J.S. Arora, Tally ERP 9, Kalyani Publications, 2017

Note: Question paper shall cover 100% Practical

#### **Course Outcomes**

Upon the completion of the course, the students will be able to

- **CO 1:** Possess skills to create a company with accounting and inventory features.
- **CO 2**: Work with the well-known procedure for recording the transactions in accounting and inventory vouchers.
- CO 3: Prepare Bank reconciliation statement and debtors, creditors management
- **CO 4**: Analyze the reports like Day Book, Trial Balance, Profit & Loss A/c, Income and Expenditure Account, Balance Sheet & Printing option
- **CO 5**: Examine the legal aspects of GST and Income Tax calculations.

#### Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>50</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	3	3	75/15=5
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	3	3	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	3	3	93/15=6.2
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																29.8/5=5.96

Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

#### Semester – II

COURSE CODE	P21CCT21	MODERN BANKING AND INSURANCE	L	T	P	С
CORE - VI			4	-	-	4

#### **Course Objectives**

- To enable the students to obtain knowledge on the important areas that help in Banking and its services
- To know the types of banking, e-banking and its services
- To understand the basic concept of insurance
- The student will able to operate online banking and to know the banking and operations

#### **Unit – I: Modern Banking Services**

Banking Services – Traditional Vs Modern – Mobile banking – Facilities in mobile banking — Internet Banking – Tele banking – Home banking – Corporate banking- Electronic Fund Transfer (EFT) – Evolution – Steps in EFT – Need and advantages of EFT – NEFT – Advantages – Electronic Clearing Services (ECS) – Advantages of ECS – Disadvantages – RTGS – Features – Security features of RTGS – Advantages – Disadvantages.

#### **Unit – II: E-Banking**

E-Banking – Facets of E-banking – E-banking transactions – Electronic delivery channels – Truncated cheque and electronic cheque – Models for E-banking – M - Cheque product – Electronic cheque - Advantage and constraints in E-banking – Security measures-Overview of Foreign Exchange-CIBIL Score.

#### **Unit – III: Debit and Credit Cards**

ATM – Features – Mechanism – Functions- Importance – Procedure for cash withdrawal – Debit cards – Concept – Mechanism – Dangers – Credit cards – Origin and history – Features – Classification – Validity and renewal — Credit card frauds - Benefits of credit card – Drawbacks – Indian Scenario – Future outlook.

#### **Unit – IV: Principles of Insurance**

General Insurance in India — Basic Principles of Insurance: Utmost good faith, Insurable Interest- Indemnity, Misrepresentation, Subrogation, Proximate cause -Role of Insurance Companies as financial intermediaries- Insurance schemes — Assessing risk- product pricing - promotion measures - claim valuation methods-Intermediaries in insurance business — agency.

#### **Unit – V: General Insurance**

Scope of general insurance covering theft, fire, vehicles, products, transport, travel, building and understanding the underlying conditions thereof- claims for compensation and procedure there of -Regulatory authorities and their functions

#### **Text Books:**

- 1. Sundaram and Varshney, Banking Law Theory and Practice, Sultan Chand Co., 2019
- 2. S. Guruswamy, Banking Theory Law and Practice, 3rd Edition, Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2020.

#### **Reference books:**

- 1. ShelaghHefferman, Modern Banking theory and practices, John wiley and sons, 2012
- 2. N.C.Majumdar, Fundamentals of modern banking, New central Book Agency, 2015
- 3. D.P.Gupta and R.K.Gupta, Modern banking in India, Asian Books, 2019
- 4. Indian Institute of Banking and Finance, Banking and insurance law and practice, Taxmann Publication Private Limited, 2018
- 5. B. Santhanam, Banking and Financial Systems, Margham Publishers, 2017
- 6. S.N. Maheswari, Banking Law Theory and Practice, Kalyani Publications, 2018.

#### **WEBLIOGRAPHY:**

- 1. www.hindustanuniv.ac.in/video\_lecture\_series
- 2. www.tcyonline.com/video-lectures
- 3. www.atozinbanking.com
- 4. www.higherbanking.com
- 5. www.rbi.org.in

#### Note: Question paper shall cover 100% Theory

#### **COURSE OUTCOMES**

Upon Completion of the course, the students will be able to

**CO1:** Understand and remember the principles of lending, credit, cash and marketing management aspects of the banking sector

**CO2**: Identify the procedures for lending & recovery of loan and marketing risks

CO3: Analyse the causes for NPA, norms for credit appraisal and market segmentation

**CO4:** Assess the management practices of banks

CO5: Adapt the principles of credit, cash and risk management

#### Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>50</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	3	9	3	9	3	9	3	3	69/15=4.6
CO2	9	3	3	3	3	3	9	3	3	9	3	9	3	3	9	75/15=5
CO3	9	3	9	9	3	3	9	3	9	9	9	3	9	3	9	99/15=6.6
CO4	9	9	9	9	3	9	9	3	9	9	9	9	3	3	9	111/15=7.4
CO5	9	9	9	9	3	9	9	3	3	9	9	3	3	9	3	99/15=6.6
Weightage																30.2/5=6.04

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCT22	ADVANCED COST ACCOUTING	L	T	P	С
CORE - VI	I		5	-	-	4

#### **Course Objectives**

- To enable the students to obtain knowledge on the important areas that help in decision making.
- To understand the basic concepts of cost accounting
- To know the elements of costing and types of costing
- The student will get an idea to prepare cost sheet and various types of costing.

#### **UNIT – I: Introduction to Cost Accounting**

Cost Accounting – Meaning and Definition – Importance –Cost concept – Differences between Financial Accounting and Cost Accounting – Installation of an Ideal Costing System – Elements of cost – Classification of cost - Preparation of Cost Sheet including Tender.

#### **UNIT – II: Material Cost**

Material cost control – Fixation of various stock levels – Economic Order Quantity – Purchase procedure – Issue of materials – Pricing of material issues – Inventory control and verification.

#### **UNIT – III: Labour Cost**

Labour cost control – Time keeping – Wage payment and Incentive schemes – Idle Time and Overtime – Labour turnover.

#### **UNIT - IV: Overheads**

Overheads – Meaning, Classification according to functions and variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine hour rate – Reconciliation of cost and financial Profits.

#### **UNIT – V: Job costing**

Job Costing – Contract Costing – Process Costing – Losses and Gains – Inter Process Transfer Pricing – Equivalent production – Joint and By Products Costing.

#### **Text Books**

1. Jain & Narang, Cost Accounting, McGraw Hill, Noida, U.P, 2012.

#### **References:**

- 1. Arora.M.N, Practical Costing, Himalaya Publishing, Mumbai, 2017.
- 2. Maheshwari S.N., Cost Accounting, Sultan Chand & Sons, New Delhi, 2018.

- 3. Senthilkumar and Maruthamuthu, Advanced Cost Accounting, Vikas Publishing House, New Delhi (Revised Edition), 2018
- 4. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Publication, Chennai, 2016.

#### Webliography:

- 1. icmai.in/studentswebsite/studymat.php
- 2. http://www.icsi.in/
- 3. http://www.textbooksfree.org/Managerial%20Accounting%20Videos.htm
- https://www.vutube.edu.pk/vu-lectures/viewcategory/19/cost-management-accounting-mgt402
   education.svtuition.org/2011/07/cost-accounting-video-lectures.html

Note: Question paper shall cover 20% Theory 80% Problems

#### **Course Outcomes**

Upon the completion of the course, the students will be able to

**CO1:** Explain the concepts of activity based costing, target costing, life cycle costing, standard costing, value chain and value added

**CO2:** Apply the various cost management techniques

**CO3:** Analyse the techniques of cost management

**CO4:** Interpret the results arrived through the cost management techniques

**CO5:** Adapt the strategic areas of cost management system in a manufacturing concern.

#### Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>SO</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	3	81/15=5.4
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	3	9	93/15=6.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	3	105/15=7
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	3	3	87/15=5.8
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4
Weightage																31.8/5=6.36

Level of Correlation 1 – Low 3 – Medium 9 – High 0– No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCT23	BUSINESS RESEARCH METHODS	L	T	P	С
CORE - VI	II		4	-	-	4

#### **Course Objectives:**

- To enable students to know the concept and process of research and the methods of presenting research report.
- To understand the concepts of various steps and techniques and procedures in Research.
- To enable the student to gain the knowledge of analysis and interpretation.
- The student will get an idea to prepare project report.

#### **Unit – I: Types and Process of Research**

Research: Introduction – Characteristics – Course Objectives – Scope – Importance – Qualities of good researcher – Types of research – Research Process – Identification, Selection and Formulation of research problems.

#### **Unit – II: Research Design**

Formulation of hypothesis – Research design – Types – Sampling: Methods and Techniques, Steps – Sample size – Sampling error – Advantages and limitations of sampling.

#### **Unit – III: Data collection**

Data collection methods: Techniques of data collection – Primary data and Secondary data – Interview Schedule, Questionnaire and Observation – Pretest – Pilot study – Secondary data sources.

#### **Unit – IV: Data processing**

Data processing: Editing – Coding - Classification and Tabulation – Attitude measurement – Scaling technique: L.L.Thurstone, RensisLikert, Emory S. Bogardus - Social distance - Rating and Ranking scales – Data analysis: Statistical tolls used in research – Measure of Central tendency – Standard Deviation – Correlation – regression models – Methods of least square – Multiple regressions. Test of significance – 'T' Test and 'F' test – ANOVA – Chi-Square test

#### **Unit – V: Report writing**

Report writing and presentation: Types of report – Contents – Format of report – Steps in drafting report - Presentation of report – Foot note – References – Bibliography - Research Ethics - Plagiarism.

#### Text Book

1. C.R.Kothari, "Research Methodology", New Age International Publishers, 2020.

#### **Reference Books:**

- 1. Devendra Thakur, Research Methodology in Social Science. Deep & Deep Publications. New Delhi, 2000.
- 2. Krishnasami, O.R. andRanganathan, M., Methodology of Research in Social Science, 2<sup>nd</sup>Edn. Himalaya Publishing House, Mumbai, 2014.
- 3. Michael. V.P., Research Methodology in Management, Kitib Mohan Publications, Alahabad, 2014
- 4. Ravilochanan, P., Research Methodology. Margham Publications, Chennai, 2007.
- 5. Saravanavel, P., Research Methodology, KitabMahal, Allahabad, 2008.

#### **WEBLIOGRAPHY:**

- 1. https://www.bcps.org/offices/lis/researchcourse/statistics\_role.html
- 2. https://www.mheducation.co.uk/openup/chapters/9780335227242.pdf
- 3. onlinelibrary.wiley.com/doi/10.1002/0471477435.fmatter/pdf
- 4. www.statisticslectures.com/
- 5. <a href="http://www.textbooksfree.org/Statistics%20Video%20Lectures.html">http://www.textbooksfree.org/Statistics%20Video%20Lectures.html</a>

#### Note: Question paper shall cover 80% Theory 20% Problems

#### **Course Outcomes**

Upon the completion of the course, the students will be able to

**CO1**: Explain the conceptual framework of research design

**CO2:** Apply the suitable statistical tools for analyzing the problem and infer the results

**CO3:** Analyse the primary and secondary data

**CO4:** Assess the research problems

**CO5:** Design the research reports.

#### Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>50</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	3	3	9	9	9	9	9	87/15=5.8
CO2	9	3	3	3	3	3	9	9	3	9	3	9	9	3	9	87/15=5.8
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	3	9	99/15=6.6
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	9	3	99/15=6.6
CO5	9	9	9	9	3	9	9	9	3	9	9	3	9	9	3	111/15=7.4
Weightage																32.2/5=6.44

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE	P21CCT24	INVESTMENT ANALYSIS AND PORTFOLIO	L	T	P	C
CODE		MANAGEMENT				
CORE - IX			4	-	-	4

#### **Course Objectives**

To provide knowledge about various investment avenues, methods of analyzing securities and portfolio management.

#### **UNIT – I: Investment Analysis**

Investment Analysis: Nature – Scope – Elements of Investment – Risk and return – Objective of investment – Approaches to investment analysis – Securities – Types – Features – Bond Market.

#### **UNIT – II: Investment Alternatives**

Investment alternative and strategies – Financial investment – Non financial investment – Valuation of fixed income securities and variable income securities (excluding Derivatives)

#### **UNIT – III: Fundamental Analysis**

Fundamental analysis: Economic, Industry and Company analysis – Sources of information for analysis

#### **UNIT – IV: Technical Analysis**

Technical Analysis – Types of charts – Dow Theory, Elliott wave theory, Odd-lot theory, Breadth of market, Relative strength analysis – Moving Average analysis – Efficient Market Hypothesis

#### **UNIT - V: Portfolio analysis and Management**

Portfolio analysis and Management: Portfolio risk and return – Markovitz model – Sharpe model: Single Index Model – CAPM – Arbitrage Pricing Theory

#### **Text Book**

1. PunithavathyPandian, "Security Analysis and Portfolio Management", Vikas Publishing House Pvt. Ltd, 2011

#### **ReferenceBooks:**

- 1. Avadhani.V.A, "Security Analysis and Portfolio Management", Himalaya Publishing House Pvt. Ltd, 2010
- 2. Kevin.S, "Security Analysis and Portfolio Management", PHI Learning Pvt. Ltd, 2015

- 3. Donald E. Fischer and Ronald J. Jordan, "Security Analysis and Portfolio Management", Prentice Hall of India, 2018.
- 4. Prasanna Chandra, "Investment Analysis and Portfolio Management", Tata McGraw Hill International, 2019

#### **WEBLIOGRAPHY:**

- 1. https://irfanullah.co/cfa-1-free-2011-video-lectures/
- 2. www.bcci.bg/projects/latvia/pdf/8\_IAPM\_final.pdf
- 3. www.ctre.iastate.edu/gasb34/intropart1.pdf
- 4. https://www.garp.org/#!/frm/study-materials

Note: Question paper shall cover 75% Theory 25% Problems

#### **Course Outcomes**

Upon the completion of the course, the students will be able to

**CO1:** Illustrate the various investment avenues, theories of security, derivatives and risk management and portfolio management

CO2: Apply the theories of securities analysis and portfolio management

**CO3**: Analyse the various investment alternatives and derivatives

**CO4:** Appraise the techniques of derivatives in minimizing the risk

**CO5**: Choose the best portfolio combination and derivatives

#### Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>50</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	9	9	87/15=5.8
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	9	3	99/15=6.6
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	3	9	99/15=6.6
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																31.4/5=6.28

Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
 Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCP22	.NET TECHNOLOGY LAB (PRACTICAL)	L	T	P	C
CORE - X			-	-	5	4

#### **Course Objectives:**

• To enable the students to learn the fundamental concepts of ASP.NET and VB.NET.

#### **Unit I: ASP.NET**

What is ASP.NET? – Setting up for ASP.NET: operating Systems – servers – The development environment – ASP and ASP.NET: An overview: ASP Objects – ADO and ADO.NET objects – ASP components – Relational DBMS and other data sources – developing distributed online applications – client/server or tiered applications.

#### **Unit II: Basics of Programming**

Basics of Programming: data types – programmed instructions – computer programming languages – Program Flow: application program requirements – Effective code techniques – designing applications – how dynamic website applications work – processing ASP.NET applications: Common Language Runtime (CLR).

#### **Unit III: Web forms and ASP.NET**

Web forms and ASP.NET: programming web forms – web forms capabilities – web forms processing – web forms and events – creating web forms and event handlers – building interactive applications with VS.NET – solutions and projects in VS.NET – solution explorer – creating web form – ASP.NET and configuration – ASP.NET and state: visitor status and state – state maintenance in ASP.NET – ASP global.asa and ASP.NET global.asax files.

#### **Unit IV: Application Object**

Application Object: Application Object's Events, Collections, Methods – Making an application management page – ASP Sessions: Sessions in ASP.NET – Enabling and Disabling ASP Sessions – The Session Object: Session Event handlers – Session Properties, Collections, Methods.

#### **Unit V: ASP.NET Objects and Components**

ASP.NET Objects and Components: Scripting Object Model: Creating Objects – Scripting. Dictionary Object – Scripting. File System Object – Drive Object – Folder Object – File Object – Scripting. Text Stream Object – Active Server Components and Controls – More Active Server Components.

#### **List of Practical:**

#### **ASP.NET:**

- 1. Designing Login Form
- 2. Show the data in Data Grid
- 3. Program using request and response Object
- 4. Program using Cookies
- 5. Create and Advertisement using Ad Rotator Control
- 6. Validate Control
- 7. String Function
- 8. Program using System data OLEDB
- 9. Payroll Detail in ASP .NET using Access as Background
- 10. Generate the Hotspots in the Image

#### VB.NET

- 1. Biggest of three numbers
- 2. Enumeration
- 3. Structure Exception Handling
- 4. Display Welcome Message
- 5. Display address of the College
- 6. Find Factorial and Fibonacci Series
- 7. Create a from using check box and option button to give the effect of fonts such as Bold, Italic, underline, strike through respectively for the text entered in the Rich Text Box.
- 8. Develop a database application to store the details of students using ADO.NET

#### **Text Book:**

- 1. Herbert Schildt, "The Complete Reference: C# 4.0", Tata McGraw Hill, 2012.
- 2. Christian Nagel et al. "Professional C# 2012 with .NET 4.5", Wiley India, 2012.

#### **Reference Books:**

- 1. Jon Galloway, Brad Wilson, K. Scott Allen, David Matson, "Professional ASP.NET MVC 5" John Wiley & Sons, 2014.
- 2. Andrew Troelsen, "Pro C# 2010 and the .NET 4 Platform, Fifth edition, A Press, 2010.
- 3. Ian Griffiths, Matthew Adams, Jesse Liberty, "Programming C# 4.0", Sixth Edition, O Reilly, 2010.
- 4. Dave Mercer, "ASP.NET A Beginner's Guide", TMH, 2002.

#### Note: Question paper shall cover 100% Practical

**Course outcome:** At the end of the course, students would be able to:

- **CO 1** Understand the basic concepts .Net Framework
- **CO 2** Creating Simple Web oriented application using ASP.Net.
- CO 3 Aware and apply various Controls in VB.Net
- **CO 4** To gain knowledge making Application related projects.
- CO 5 Build integrated VB.NET solutions using files and structures with printing capabilities

#### Mapping Outcomes- COs, POs and PSOs

	PO					PSO							Mean Score of COs			
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	3	9	9	9	3	9	9	9	93/15=6.2
CO2	9	3	9	9	3	3	9	3	3	9	3	9	3	3	9	87/15=5.8
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	9	111/15=7.4
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	9	3	93/15=6.2
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4
Weightage																33/5=6.6

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

### **SEMESTER - III**

COURSE CODE	P21CCT31	INDIRECT TAXATION	L	T	P	С
COR	RE XI		5	-	-	4

#### **Course Objectives**

- To make the students gain knowledge on indirect taxes and legal provisions
- To enable the students to understand theapplications of indirect taxes and its importance.
- To make the students to understand about Goods and Services Tax.
- The student will gain the knowledge about all types of indirect taxes which are levied by government.

#### **Unit- I: Indirect Taxes**

Indirect Taxes - Introduction - Features - Course Objectives of Taxation- Types of taxes-Direct and Indirect taxes - Indirect Tax structure - Merits and Demerits of Indirect Taxes - Recent Developments in Indirect Tax structure - Goods and Services Tax Act 2016 - Introduction - Features - Benefits of Goods and Service Tax.

#### Unit II: GST

Goods and Service Tax - Important Definitions - Taxable persons - Time of supply of goods and services - Administrative set up - Classes of officers under Central and State Goods and Services Tax Act - Appointment of officers - Powers of officers - Levy and Collection of GST - Powers to grant exemption from GST.

#### **Unit III: Registration Procedures**

Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

#### **Unit IV: GST Assessment**

Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Input Tax Credit-Payment of Tax – Tax Deducted at Source - Collection of Tax at source.

#### **Unit V: Customs Duty**

Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of

Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

#### **Text Books**

- 1. National Academy Of Customs Excise and Narcotics, Background Material for Goods and Service Tax. July, 2016.
- 2. Mehrotra and Goyal. Indirect Taxes, 13<sup>th</sup>Edn. SahityaBhavan Publications, Agra, 2015.

#### **Reference Books**

- 1. Radhakrishnan, P., Indirect Taxation, 3<sup>rd</sup>Edn. Kalyani Publishers, New Delhi, 2011.
- 2. Balachandran, V., Indirect Taxation, 17<sup>th</sup>Edn. Sultan Chand & Sons, New Delhi, 2016.

#### **WEBLIOGRAPHY:**

- 1. http://idtc.icai.org/gst-topic-wise-study-material-list.html
- 2. https://www.gstindia.com/gst-in-india-the-basic-study/
- 3. http://news.taxindiahindi.in/updated-study-material-on-model-gst-released-by-icai/
- 4. <a href="https://cleartax.in/s/gst-law-goods-and-services-tax">https://cleartax.in/s/gst-law-goods-and-services-tax</a>
- 5. www.cbec.gov.in
- 6. www.gst.gov.in.

## Note: Question paper shall cover 100% Theory

#### **Course Outcomes**

Upon completion of the course, the students will be able to

**CO1**: Explain the concepts of Goods and Services Tax Act and Customs Act

**CO2**: Apply the GSTN Portal in business

**CO3**: Categorize the transactions under CGST, SGST, IGST and UTGST

**CO4**: Appraise the mechanism of Goods and Services Tax System

**CO5**: Prepare the tax planning and tax management for payment of tax and filling of tax returns.

# Mapping Outcomes- COs, POs and PSOs

	PO									PS	<b>SO</b>				Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	9	9	3	9	3	3	81/15=5.4
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	3	75/15=5
CO3	9	3	9	9	3	3	9	9	9	9	9	3	9	9	3	105/15=7
CO4	9	9	9	9	3	9	9	3	9	3	9	9	3	3	3	99/15=6.6
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																31/5=6.2

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCT32	FINANCIAL MARKETS AND SERVICES	L	T	P	C
COR	E XII		5	-	-	4

- To enable the students to understand the concepts of Indian financial system.
- To provide knowledge on various financial services and financial markets.
- To familiarize the various functions of financial Markets.
- The students will gain thorough knowledge about financial markets and financial services

## **Unit – I: Indian Financial System**

Indian Financial System: Structure, Functions, Financial System and Economic Development – Financial Market: Meaning, Classification – Financial Services: Meaning, Significance, Features, Challenges in financial service sectors – Financial Products and Services – Emerging Scenario.

## **Unit – II: Money Market**

Money Market – Call Money Market – Treasury Bills Market – Discount Market – Govt. Securities Market – Market for Commercial Paper and Certificates of Deposits.

## **Unit – III: Stock Market**

Stock Market – Stock Exchange – Organization and Functions – Listing of Securities – Trading in Stock Exchanges – On-line Trading of Shares – E-Shares – New Issues Market – Types of New Issues – Problems of New Issue Market.

## **Unit – IV: Merchant Banking, Mutual funds and Venture capital**

Merchant Banking – Meaning, Functions, Services – Guidelines of RBI and SEBI.Mutual Funds – Meaning, Types, Importance, Guidelines of RBI and SEBI.Venture Capital – Meaning, Features, Importance, Guidelines.

## **Unit – V: Factoring, Forfeiting and Depository system**

Factoring - Meaning, Importance - Factoring in India - Factoring Vs. Discounting - Forfeiting - Meaning, Advantages and Limitations, Factoring Vs Forfeiting - Securitization of Debts - Securitization Vs Factoring, Depository System - Meaning, Functions - Advantages and Disadvantages, Depository Participants in India-Credit Rating Agency.

#### **Text Book:**

1. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, 2001.

#### **Reference Books:**

- 1. S. Gurusamy, Financial Markets and Institutions, Recent Edition
- 2. Khan, M.Y. Financial Services, Tata McGraw Hill, 1998.
- 3. Sontomero and babble, Financial Markets, Instruments and Institutions, McGraw Hill, 1998.
- 4. Vasant Desai, The Indian Financial System, Himalaya Publishing House, 2010.
- 5. Varsheney, P.N., Indian Financial System, Sultan Chand & Sons, 2000.

## Note: Question paper shall cover 100% Theory

#### **Course Outcomes**

Upon completion of the course, the students will be able to

**CO1**: Understand the role and function of the financial system in reference to the macro economy. **CO2**: Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

**CO3**: Evaluate and create strategies to promote financial products and services.

**CO4:** Make an informed judgement about whether or to what extent a financial market satisfies the conditions of an efficient market

**CO5**: Identify the main factors that could detract from that efficiency.

# Mapping Outcomes- COs, POs and PSOs

	PO										PS	<b>50</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	3	81/15=5.4
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	3	9	93/15=6.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	3	105/15=7
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	3	3	87/15=5.8
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4
Weightage																31.8/5=6.36

Level of Correlation 1 – Low 3 – Medium 9 – High 0– No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCT33	ADVANCED CORPORATE ACCOUNTING	L	T	P	С
CORI	E XIII		5	-	-	4

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

## **Unit – I: Holding Companies**

Holding Companies (except inter-company holdings and chain holding).

## **Unit – II: Banking Companies**

Banking Company Accounts – Schedules and Preparation of Balance Sheet.

## **Unit – III: Insurance Companies**

Insurance Company Accounts – Life and Non-life - Schedules and Preparation of Final Accounts.

## **Unit – IV: Double Account System**

Double Account System – Nature – Features – Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

#### **Unit – V: Accounting Standards**

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

#### **Text Book:**

1. Reddy, T.S. and Murthy, A., Corporate Accounting. Revised Edn. Margham Publications, Chennai, 2015.

#### **Reference Books:**

1. Arulanandam, M.A. and Raman, K.S., Advanced Accounting. 6<sup>th</sup>Edn. Himalaya Publishing House, Mumbai, 2009.

- 2. Gupta R.L. and Radhaswamy, Advanced Accountancy. 13<sup>th</sup> Revised Edn. Sultan Chand & Sons, New Delhi, 2009.
- 3. Jain, S.P. and Narang, K.L., Advanced Accountancy. 20<sup>th</sup>Edn. Kalyani Publishers, Ludhiana, 2014
- 4. Pillai, R.S.N. andBagavthi, Advanced Accountancy. 5<sup>th</sup>Edn. Chand, S. & Co Ltd., New Delhi, 2012.
- 5. Rajasekaran, V. and Lalitha, R., Advanced Accounts. 1st Edn. Pearson. New Delhi, 2011.

## Webliography:

- 1. http://www.learnerstv.com/video/Free-video-Lecture-22744-Management.htm
- 2. http://www.businessbookmall.com/Accounting%20Videos.htm
- 3. <a href="http://www.freebookkeepinghelp.com/accounting-lectures.html">http://www.freebookkeepinghelp.com/accounting-lectures.html</a>

Note: Question paper shall cover 20% Theory and 80% Problems

#### **Course Outcomes**

Upon the completion of the course, the students will be able to

**CO1**: Outline the basic concepts of corporate accounting

**CO2**: Identify the accounting procedures of various forms of companies

**CO3**: Analyse the internal and external reconstruction, performing asset and non-performing asset

**CO4**: Determine the purchase consideration, capital and revenue profits and profit / loss of bank, insurance and electricity companies

**CO5**:Prepare financial statements for various companies.

## Mapping Outcomes- COs, POs and PSOs

	PO									PS	<b>50</b>				Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	9	87/15=5.8
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	3	9	93/15=6.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	9	111/15=7.4
CO4	9	9	9	9	3	9	3	9	9	3	3	9	3	3	9	99/15=6.6
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	9	117/15=7.8
Weightage																33.8/5=6.76

Level of Correlation between CO's and PO's Matrix)  $1 - Low \qquad 3 - Medium$ 

9 – High 0– No Correlation

(Suggested by UGC as per Six Sigma Tool – Cause and Effect

COURSE CODE	P21CCT34	INCOME TAX AND TAX PLANNING	L	T	P	C
COR	E XIV		5		-	4

- To provide understanding on Income Tax including Rules pertaining various aspects.
- To make understand the students about the procedures followed by the income tax authorities in concern with income tax.
- To enable the students to know the procedure of file Income Tax returns.
- The students will gain the knowledge on procedures of income tax, payment of tax, and tax planning.

#### **Unit – I: Income Tax Authorities**

Income Tax Authorities – Appointment and control – Powers of the Central Board of Direct Taxes – Assessing officer. Deduction of Tax at source – Meaning – Provisions related to TDS from salaries, Income from other sources – Computation of Tax payable and Tax deductible at source.

#### **Unit - II: Advance Tax**

Advance payment of Tax – Meaning – Liability for payment of advance tax – condition – Computation of Advance tax. Assessment procedure - Permanent Account Number – Assessment – Forms used for filing the return of income – Voluntary Return of income, Compulsory return, steps for e-filing of Income tax return.

## **Unit – III: Recovery and Refund of Tax**

Recovery and Refund of Tax – Meaning – Modes of Recovery – Refund of Tax. Appeals and Revision – Procedure in appeal – Revision by the Principal Commissioner or Commissioner.

#### **Unit – IV: Penalties**

Penalties – Penalties imposable – General principles – Items of penalties – Power of principal Commissioner or Commissioner to waive penalty.

## **Unit – V: Tax planning**

Tax planning for individuals – Tax Evasion – Tax planning – Course Objectives – Characteristics – Importance – Tax planning under Salaries, House property, Profits and Gains of Business or Profession, Capital gains, Income from other sources and Clubbing of income.

#### Text Book:

1. Reddy, T.S. and Hari Prasad Reddy, Y. Income Tax Theory. 11<sup>th</sup>Edn. Margham Publishers, Chennai. - Current year.

#### **Reference Books:**

- 1. Gaur, V.P. and Narang, D.B. Income tax Law and Practice. Kalyani Publishers, New Delhi. Current year.
- 2. Murthy, A. Income tax Law and Practice. Vijay Nicole Imprints Private Limited, Chennai. Current year.
- 3. Mehrotra, H.C. and Goyal, S.P. Income Tax Law & Accounts. SahityaBhawan Publications, Agra. Current year.
- 4. Saha, R.G., Usha Devi, N. Income Tax (Direct Tax). Himalaya Publishing House, New Delhi Current year.
- 5. Vinod, K. and Singania. Students Guide to Income Tax. Taxmann Publications, New Delhi. Current year.

Note: Question paper shall cover 80% Theory and 20% Problems

#### **COURSE OUTCOMES**

Upon completion of the course, the students will be able to

CO1: Understand the basic concepts of Income Tax Act

**CO2:** Identify the exempted incomes from all heads of incomes

**CO3:** Analyse the procedures for computing taxable incomes from five heads.

**CO4:** Determine the taxable income of different heads of income

**CO5**: Prepare the statement of tax liability of an individual

## Mapping Outcomes- COs, POs and PSOs

	PO									PS	<b>50</b>				Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	3	81/15=5.4
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	3	9	93/15=6.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	3	105/15=7
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	3	3	87/15=5.8
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4
Weightage																31.8/5=6.36

Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCP33	CLOUD COMPUTING (PRACTICAL)	L	T	P	C
COR	E XV		-	•	4	4

- To learn the concepts of cloud computing, cloud services and platforms
- To understand real-world cloud applications
- To develop the application using clouds concepts

## **Unit – I: Introduction to Cloud Computing**

Introduction - Characteristics of Cloud Computing - Cloud Models - Cloud Service Examples - Cloud Base d Services & Applications - Cloud concepts and Technologies.

#### **Unit – II: Cloud Services and Platforms**

Compute Service - Storage Services - Cloud Database Services - Application Services - Content Delivery Services - Analytics Services - Deployment And Management Service - Identity And Access Management Services - Open Source Private Cloud Software- Apache Hadoop - Hadoop Map Reduce Job Execution – Hadoop Schedulers - Hadoop Cluster Setup.

## **Unit – III: Application Design**

Cloud Application Design - Reference Architecture for Cloud Application - Cloud Application Design Methodologies - Data Storage Approaches. **Development in Python:** Design Approaches - Image Processing App - Document Storage App - Map Reduce App - Social Media Analytics App.

## **Unit – IV: Python For Cloud**

Python for Amazon Web Services – Python for Google Cloud Platform - Python for Windows Azure – Python for Map Reduced – Python Packages of Interest - Python Web Application Frame Work-Django – Designing a RESTful Web API.

#### **Unit – V: Big Data Analytics**

Cloud: Live Video Stream App - Streaming Protocols - Video Transcoding App. Cloud Security: CSA Loud Security Architecture - Authentication - Authorization - Identity and Access management - Data Security - Key Management.

#### **List of Practical:**

1. Install Virtual box/VMware Workstation with different flavours of linux or windows OS on top of windows 7 or 8.

- 2. Install a C compiler in the virtual machine created using virtual box and execute Simple Programs
- 3. Install Google App Engine. Create hello world app and other simple web applications using python/java.
- 4. Use GAE launcher to launch the web applications.
- 6. Simulate a cloud scenario using Cloud Sim and run a scheduling algorithm that is not present in Cloud Sim.
- 7. Find a procedure to transfer the files from one virtual machine to another virtual machine.
- 8. Find a procedure to launch virtual machine using trystack (Online Openstack Demo Version)
- 9. Install Hadoop single node cluster and run simple applications like word count.

## **Text Book(s):**

1. ArshdeepBahga, Vijay Madisetti, "Cloud Computing: A Hands – On Approach" Universities press (India) pvt limited, 2016.

## **Reference Book(s):**

- 1. Michael Miller "Cloud Computing Web based application that change the way you work and collaborate online". Pearson edition, 2008.
- 2. Kris Jamsa "Cloud Computing Saas ,PaaS , IaaS , Virtualization , Business Models , Security, And more". Jones & Bartlett Student Edition, 2014.

## Note: Question paper shall cover 100% Practical

#### **Course Outcome:**

- **CO 1** Understand the fundamental principles of distributed computing.
- CO 2 Understand how the distributed computing environments known as Grids can be built from lower level services.
- CO 3 Understand the importance of virtualization in distributed computing and how this has enabled the development of Cloud Computing.
- **CO 4** Analyse the performance of Cloud Computing.
- **CO 5** Understand the concept of Cloud Security.

# Mapping Outcomes- COs, POs and PSOs

	PO									PS	<b>5O</b>				Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	3	81/15=5.4
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	9	3	93/15=6.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	9	3	111/15=7.4
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	9	3	93/15=6.2
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4
Weightage																32.6/5=6.52

Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCP34	PYTHON LAB (PRACTICAL)	L	T	P	C
COR	E XVI		-	•	4	4

- Learn Syntax and Semantics and create Functions in Python.
- Handle Strings and Files in Python.
- Understand Lists, Dictionaries and Regular expressions in Python.
- Implement Classes and Objects.

## **Unit – I: Python Programming**

Python Programming- An Introduction - IDLE an Interpreter for Python, Python Strings, Relational Operators, Logical Operators, Bitwise Operators, Variables and Assignment Statements, Keywords, Script Mode. Functions -Built-in Functions, Function Definition and Call, Importing User-defined Module, Assert Statement, Command Line Arguments. Control Structures – if Conditional Statement, Iteration (for and while Statements).

## **Unit – II: Data Collections and Language Component**

Data Collections And Language Component -The while Loop, break and continue, Bit Wise Operators, True or False, Operators- Logical Relational Operators, - The if Statement-Indenting- Control Flow and Syntax- Copying Collections.-Sorting Dictionaries, - Dictionaries, - Sets, -Tuples,- The for Loop-Lists.

#### **Unit – III: Functions and Modules**

Functions And Modules -Mapping Functions in a Dictionary- Passing Functions to a Function - Functions - "First Class Citizens" -Scope - Variable Number of Arguments -Passing Collections to a Function - Keyword and Optional Parameters - Function Documentation - Parameters - Defining Your Own Functions.

## **Unit – IV: Classes and Objects**

Classes And Objects-Classes and Objects, Person: An Example of Class, Class as Abstract Data Type, Date Class. Classes II - Polymorphism, Encapsulation, Data Hiding and Data Abstraction, Modifier and Accessor Methods, Static Method, Adding Methods Dynamically, Composition, Inheritance, Built-in Functions for Classes.

## **Unit – V: I/O and Error Handling in Python**

I/O And Error Handling In Python-The Exception Model- Run Time Errors - Errors - Metadata - Working with Directories - Handling IO Exceptions -Using Pipes as Data Streams -

Additional File Methods - Reading Data From a File - Writing Data to a File - Access Modes - Creating Your Own Data Streams -Data Streams.

#### **Exercise:**

- 1. Python Program to Print Table of a Given Number
- 2. Python Program to Print Sum of Negative Numbers, Positive Even Numbers and Positive Odd numbers in a List
- 3. Python Program to Print Largest Even and Largest Odd Number in a List
- 4. Python Program to Merge Two Lists and Sort it
- 5. Python Program to Sort the List According to the Second Element in Sublist
- 6. Python Program to Take in a String and Replace Every Blank Space with Hyphen
- 7. Python Program to Calculate the Length of a String Without Using a Library Function
- 8. Python Program to Remove the Characters of Odd Index Values in a String
- 9. Python Program to Concatenate Two Dictionaries Into One
- 10. Python Program to Check if a Given Key Exists in a Dictionary or Not
- 11. Python Program to Calculate the Average of Numbers in a Given List
- 12. Write a menu driven program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
- 13. Write a Python program to calculate total marks, percentage and grade of a student. Marks obtained in each of the three subjects are to be input by the user. Assign grades according to the following criteria:
  - i. Grade A: Percentage >=80
  - ii. Grade B: Percentage>=70 and =60
  - iii. Grade C: Percentage>=60 and <70
  - iv. Grade D: Percentage>=40 and <60
  - v. Grade E: Percentage<40
- 14. Python Program to Append, Delete and Display Elements of a List Using Classes
- 15. Python Program to Create a Class and Compute the Area and the Perimeter of the Circle
- 16. Python Program to Create a Class which Performs Basic Calculator Operations

#### **Text Book(s):**

- 1. Python Programming a Modular Approach with Graphics, Database, Mobile, and Web Applications SheetalTaneja, Naveen Kumar Pearson Publication, 2018.
- 2. Allen B. Downey, "Think Python: How to Think Like a Computer Scientist", 2nd edition, Updated for Python 3, Shroff/O'Reilly Publishers, 2016

#### **Reference Book(s):**

- 1. Python Programming ReemaThareja, Oxford University Press, 2017
- 2. Fundamentals of Python Programming, Lambert Cengage Publications, 2017
- 3. Problem Solving using Python E. Balagurusamy, McGraw Hill Education Ltd., 2017

- 4. Charles Dierbach, "Introduction to Computer Science using Python: A Computational Problem-Solving Focus, Wiley India Edition, 2013
- 5. Timothy A. Budd, "Exploring Python", Mc-Graw Hill Education (India) Private Ltd.,, 2015.

## Note: Question paper shall cover 100% Practical

#### **Course Outcomes:**

Students are able to understand and develop own source code for the following concepts.

- CO 1 Define and demonstrate the use of built-in data structures "lists" and "dictionary"
- **CO 2** Design and implement a program to solve a real world problem
- **CO 3** Aware about the concept of Inheritance.
- **CO 4** Design and implement GUI application and how to handle exceptions and files
- **CO 5** Make database connectivity in python programming language.

## Mapping Outcomes- COs, POs and PSOs

	PO										PS	<b>50</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	3	3	9	3	9	9	9	81/15=5.4
CO2	9	3	3	3	3	3	9	3	3	9	3	9	3	9	9	81/15=5.4
CO3	9	3	9	9	3	3	9	3	9	9	3	3	9	3	3	87/15=5.8
CO4	9	9	9	9	3	9	9	3	9	3	3	9	9	9	9	111/15=7.4
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																31/5=6.2

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

# **SEMESTER IV**

COURSE CODE	P21CCE411	R PROGRAMMING LAB PRACTICAL	L	T	P	C
ELEC	TIVE-I		-	•	4	4

## **Course Objective:**

This course provides a solid undergraduate foundation in both probability theory and mathematical statistics and at the same time provides an indication of the relevance and importance of the theory in solving practical problems in the real world.

#### **Unit I: Introduction**

**Introduction:** Introducing to R-R Data Structures – Help functions in R- Vectors – Scalars – Declarations – recycling – Common Vector operations – Using all and any – Vectorized operations – NA and NULL values – Filtering – Vectorised if-then else – Vector Equality – Vector Element names .

## **Unit II:Matrices, Arrays and Lists**

**Matrices, Arrays and Lists:** Creating matrices – Matrix operations – Applying Functions to Matrix Rows and Columns – Adding and deleting rows and columns – Vector/Matrix Distinction – Avoiding Dimension Reduction – Higher Dimensional arrays – lists – Creating lists – General list operations – Accessing list components and values – applying functions to lists – recursive lists.

#### **Unit III: Data Frames**

**Data Frames:** Creating Data Frames – Matrix-like operations in frames – Merging Data Frames – Applying functions to Data frames – Factors and Tables – factors and levels – Common functions used with factors – Working with tables - Other factors and table related functions - Control statements – Arithmetic and Boolean operators and values – Default values for arguments - Returning Boolean values – functions are objects – Environment and Scope issues – Writing Upstairs - Recursion – Replacement functions – Tools for composing function code – Math and Simulations in R.

#### **Unit IV: OOP**

**OOP:** S3 Classes – S4 Classes – Managing your objects – Input/Output – accessing keyboard and monitor – reading and writing files – accessing the internet – String Manipulation – Graphics – Creating Graphs – Customizing Graphs – Saving graphs to files – Creating three-dimensional plots.

## **Unit V: Interfacing**

**Interfacing:** Interfacing R to other languages – Parallel R – Basic Statistics – Linear Model – Generalized Linear models – Non-linear models – Time Series and Auto-correlation – Clustering.

#### **Practical work:**

- 1. Write a R program to take input from the user (name and age) and display the values. Also print the version of R installation.
- 2. Write a R program to get the details of the objects in memory.
- 3. Write a R program to create a sequence of numbers from 20 to 50 and find the mean of numbers from 20 to 60 and sum of numbers from 51 to 91.
- 4. Write a R program to create a vector which contains 10 random integer values between -50 and +50.
- 5. Write a R program to get the first 10 Fibonacci numbers.
- 6. Write a R program to print the numbers from 1 to 100 and print "Fizz" for multiples of 3, print "Buzz" for multiples of 5, and print "FizzBuzz" for multiples of both.
- 7. Write a R program to extract first 10 English letter in lower case and last 10 letters in upper case and extract letters between 22<sup>nd</sup> to 24<sup>th</sup> letters in upper case.
- 8. Write a R program to find the factors of a given number.
- 9. Write a R program to find the maximum and the minimum value of a given vector.
- 10. Write a R program to get the unique elements of a given string and unique numbers of vector.
- 11. Write a R program to create three vectors a,b,c with 3 integers. Combine the three vectors to become a 3×3 matrix where each column represents a vector. Print the content of the matrix.
- 12. Write a R program to create an array with three columns, three rows, and two "tables", taking two vectors as input to the array. Print the array.
- 13. Write a R program to create a list of elements using vectors, matrices and a functions. Print the content of the list.
- 14. Write a R program to draw an empty plot and an empty plot specify the axes limits of the graphic.
- 15. Write a R program to compute sum, mean and product of a given vector elements.

#### **Text books:**

- 1. Maria Dolores Ugarte, Ana F. Militino, Alan T. Arnholt "Probability and Statistics with R" 2nd Edition on, CRC Press, 2016.
- 2. P. Dalgaard. Introductory Statistics with R, 2nd Edition. Springer, 2008.

#### **References Books:**

- 1. Michael Akritas, "Probability & Statistics with R for Engineers and Scientists", 2nd Edition on, CRC Press, 2016.
- 2. The Art of R Programming, Norman Matloff, Cengage Learning, publisher: William Pollock, 2011.
- 3. R for Everyone: Advanced Analytics and Graphics, 2nd Edition, Addison-Wesley Professional, 2017.

## Note: Question paper shall cover 100% Practical

**Course outcome:** At the end of the course, students would be able to:

- **CO 1** Understand the basics in R programming in terms of constructs, control statements, string functions.
- **CO 2** Learn to apply R programming for Text processing.
- CO 3 Manipulate data within R and to create simple graphs and charts used in introductory statistics.
- **CO 4** Perform and interpret different distribution using R.
- **CO 5** Carry out hypothesis testing and calculate confidence intervals; Perform linear regression models for data analysis.

## Mapping Outcomes- COs, POs and PSOs

	PO										PS	<b>50</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	3	3	75/15=5
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	9	3	99/15=6.6
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	9	9	105/15=7
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																31/5=6.2

Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix

COURSE CODE	P21CCE412	DATA MINING (PRACTICAL)	L	T	P	C
ELEC	TIVE-I		-		4	4

- To introduce students to the basic concepts and techniques of Data Mining.
- To learn the implementation concepts of data mining operations.
- To enlist various algorithms used in information analysis of Data Mining Techniques.
- To demonstrate the knowledge retrieved through solving problems.

## **Unit – I: Introduction to Data Mining**

**Introduction to Data Mining:** Motivation, Importance, Definition of Data Mining, Kind of Data, Data Mining Functionalities, Kinds of Patterns, Classification of Data Mining Systems, Data Mining Task Primitives, Integration of A Data Mining System With A Database or Data Warehouse System, Major Issues In Data Mining, Types of Data Sets and Attribute Values, Basic Statistical Descriptions of Data, Data Visualization, Measuring Data Similarity.

## **Unit-II: Preprocessing**

**Preprocessing:** Data Quality, Major Tasks in Data Preprocessing, Data Reduction, Data Transformation and Data Discretization, Data Cleaning and Data Integration.

#### **Unit – III: Classification**

Classification: Basic Concepts, Decision Tree Induction, Bayesian Classification Methods, Rule-Based Classification, Model Evaluation and Selection, Techniques to Improve Classification Accuracy: Ensemble Methods, Handling Different Kinds of Cases in Classification, Bayesian Belief Networks, Classification by Neural Networks, Support Vector Machines, Pattern-Based Classification, Lazy Learners (or Learning from Your Neighbors), Other Classification Methods.

#### **Unit- IV: Cluster Analysis**

Cluster Analysis: Basic Concepts of Cluster Analysis, Clustering structures, Major Clustering Approaches, Partitioning Methods, Hierarchical Methods, Density-Based Methods, Model Based Clustering - The Expectation-Maximization Method, Other Clustering Techniques, Clustering High-Dimensional Data, Constraint-Based and User-Guided Cluster Analysis, Link-Based Cluster Analysis, Semi-Supervised Clustering and Classification, Bi-Clustering, Collaborative Clustering.

#### **Unit – V: Trends in Data mining and Big Data Mining**

**Trends In Data Mining And Big Data Mining** Introduction to Big Data-Case Studies on Big Data Mining Tools: Apache Hadoop, Apache Mahout and R - Mining Complex Data

Objects, Spatial Databases, Temporal Databases, Multimedia Databases, Time Series and Sequence Data; Text Mining – Web Mining- Application and Trends in Data Mining.

## **List of Experiments**

- 1. To get the input from user and perform numerical operations (MAX, MIN, AVG, SUM, SQRT, ROUND).
- 2. To perform data import/export (.CSV, .XLS, .TXT) operations using data frames.
- 3. To get the input matrix from user and perform Matrix addition, subtraction, multiplication, inverse transpose and division operations using vector concept.
- 4. To perform statistical operations (Mean, Median, Mode and Standard deviation).
- 5. To perform data pre-processing operations
  - i) Handling Missing data
  - ii) Min-Max normalization
- 6. To perform dimensionality reduction operation using PCA.
- 7. To perform Simple Linear Regression and Multi Linear Regression.
- 8. To perform K-Means clustering operation and visualize it.
- 9. To diagnose any disease using KNN classification.

#### **Text Book(s):**

- 1. Alex Berson and Stephen J.Smith, "Data Warehousing, Data Mining and OLAP", Tata McGraw Hill Edition, Thirteenth Reprint 2008.
- 2. Jiawei Han and MichelineKamber, "Data Mining Concepts and Techniques", Third Edition, Elsevier, 2012.

#### **Reference Book(s):**

- 1. Pang-Ning Tan, Michael Steinbach and Vipin Kumar, "Introduction to Data Mining", Person Education, 2007.
- 2. K.P. Soman, ShyamDiwakar and V. Aja, "Insight into Data Mining Theory and Practice", Eastern Economy Edition, Prentice Hall of India, 2006.
- 3. G. K. Gupta, "Introduction to Data Mining with Case Studies", Eastern Economy Edition, Prentice Hall of India, 2006.
- 4. Daniel T.Larose, "Data Mining Methods and Models", Wiley-Interscience, 2006.

## Note: Question paper shall cover 100% Practical

#### **Course Outcome:**

- **CO 1:** Identify the key processes of data mining, data warehousing and knowledge discovery process.
- **CO 2:** Understand the basic principles and algorithms used in practical data mining and their strengths and weaknesses.

**CO 3:** Apply data mining techniques to solve problems in other disciplines in a mathematical way.

**Mapping Outcomes- COs, POs and PSOs** 

	PO									PS	<b>50</b>				Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	9	87/15=5.8
CO2	9	3	9	9	3	3	9	9	3	9	3	9	9	3	9	99/15=6.6
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	9	111/15=7.4
CO4	9	9	9	9	3	9	3	3	9	3	3	9	9	3	9	99/15=6.6
CO5	9	9	9	9	9	9	9	9	3	9	9	3	9	9	3	117/15=7.8
Weightage																34.2/5=6.84

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCE421	BUSINESS ENVIRONMENT	L	T	P	С
ELEC	TIVE-II		4			4

- As the environment in which an executive in taking business decisions are keep changing from time to time the Managers are expected to know about that he/she guess the situation and takes the wise Managerial decisions.
- To enable students to know the concept of Business Environment.
- To enable the student to understand the importance and significance of Business Environment.
- The student will gain whole information about business environment at National and International level.

## **UNIT I: Concept of Business Environment**

Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.

#### **UNIT II: Economic Environment**

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and their relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.

#### **UNIT III: Political and Legal Environment**

Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India, Competition Act, FEMA and licensing policy.

#### **UNIT IV: Socio-Cultural Environment**

Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India, Consumer Protection Act..

#### **UNIT V: International and Technological Environment**

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non – resident Indians and corporate sector; International

economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

#### **Text Books**

- 1. Francis Cherunilam: Business Environment Himalaya Publishing House, Bombay, 2018.
- 2. Raj Agrawal and ParagDiwan, Business Environment: Excel Books, New Delhi, 2010

#### **Reference Books:**

- 1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, Delhi, 2016.
- 2. Ahluwalia. I.J: Industrial Growth in India, Oxford University Press, Delhi, 2016.
- 3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi, 2013
- 4. Aswathappa, K. Legal Environment of Business, Himalaya Publication, New Delhi, 2016.
- 5. Chakravarty, S: Development Planning, Oxford University Press, Delhi, 2014.
- 6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication New Delhi Govt of India: Survey, Various issues.
- 7. Ramaswamy, V.S. and NamaKumari: Strategic Planning for Corporate Success, Macmillian, New Delhi. 2009.
- 8. Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi, 2008.

## Note: Question paper shall cover 100% Theory

#### **Course Outcomes**

Upon completion of the course, the students will be able to

**CO1**: Understand the concepts of business, legal, cultural and global environments.

**CO2**: Make use of the provisions of business legislations

**CO3**: Analyse the internal, external, micro and macro business environments.

**CO4:** Assess the business competitions

**CO5**: Solve and manage the business related problems.

# Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>5O</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	3	3	75/15=5
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	3	3	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	3	3	93/15=6.2
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																29.8/5=5.96

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCE422	ORGANIZATIONAL BEHAVIOUR	L	T	P	C
ELEC	TIVE-II		4	-	-	4

- 1. To enable the students to understand an organization and its behavior.
- 2. To enable the students to know the needs and ways of human beings at work.
- 3. To enable the students to understand the importance of organizational behavior and conflict and relationship management.
- 4. The students will gain the knowledge to survive in the changing organizational environment.

## **Unit I: Organizational Behavior**

Organizational Behaviour (O.B) - Definition – Key elements – Nature and scope – Need for studying Organizational Behaviour – Disciplines contributing to organizational behavior - Organizational behavior process - Applying O.B. knowledge to Management Practices. Hawthorne experiments – O.B. Models.

## **Unit II: Personality, perception and learning**

Individual perspective – Foundation of individual behavior – Personality – Concept – Types-Determinants - Theories – Perception - Perceptual process - Factors affecting perception – Perception and its applications in organizational behavior – Learning – Determinants- Principles – Theories - Learning and behavior.

## **Unit III: Group Dynamics**

Meaning and origin of group dynamics – Concept of group – Types of groups – Formal and Informal groups – Theories of group formation – Group behavior – Group decision making.

#### **Unit IV: Conflict**

Concept of conflict – Conflict process – Inter-group conflict- Intra – Individual conflict – interpersonal conflict – Organizational conflicts – Conflict management – Negotiation – Resolution techniques. Organizational culture – Types – Functions of culture – Creating and sustaining and changing a culture – Learning and measuring culture – Communicating culture.

#### **Unit V: Organizational Change**

Goal of organizational change – Nature and factors in organizational change – Approaches to organizational change – Perspectives on change – Planned changes for development – Process of planned change – Response to change – Resistance to change – Overcoming resistance to change – Role of change agents.

#### **Text Book**

1. Prasad, L.M., Organisational Behaviour. 5<sup>th</sup> Revised Edn. Sultan Chand and Sons, New Delhi, 2014.

## **Reference Books**

- 1. Aswathapa, K., OrganisationalBehaviour Text and Cases. 12<sup>th</sup>Edn. Himalaya Publishing House, New Delhi, 2008.
- 2. Chandran, Jit.S.,OrganisationalBehaviour. 3<sup>rd</sup>Edn.Vikas Publishing House Pvt Ltd., New Delhi, 2008.
- 3. GvegoryMoorheed and Ricky W. Griftin, OrganisationalBehaviour, Jai Co Publishing House, Mumbai, 2005.
- 4. Khanka, S.S., OrganisationalBehaviour. 4<sup>th</sup>Edn. S.Chand& Co. Ltd., New Delhi, 2004.
- 5. Mishra, M.N., OrganisationalBehaviour. 1<sup>st</sup>Edn.Vikas Publishing House Pvt Ltd., New Delhi, 2005.

## Note: Question paper shall cover 100% Theory

#### **Course Outcomes**

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

- **CO1**: Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
- **CO2**: Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
- **CO3**: Analyze the complexities associated with management of the group behavior in the organization.
- **CO4:** Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.
- **CO5:** Synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

# Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>50</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	3	3	9	9	9	3	9	81/15=5.4
CO2	9	3	3	3	3	3	9	3	3	3	3	9	9	3	9	75/15=5
CO3	9	3	9	9	3	3	9	9	9	3	3	3	9	3	9	93/15=6.2
CO4	9	9	9	9	3	9	9	9	9	3	3	9	9	3	9	111/15=7.4
CO5	9	9	9	9	3	9	9	9	3	3	3	3	3	9	3	93/15=6.2
Weightage																30.2/5=6.04

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCR41	PROJECT	L	T	P	C
CORE	EXVII		-	-	22	8

#### **Course Outcomes**

Upon the completion of the course, the students will be able to

**CO1:** Understand and identify the real life problem which needs the solution

**CO2**: Make the survey for the collection of the data required for the study

**CO3**: Test the hypothesis by applying the appropriate statistical tools, infer the results drawn and report the suggestions

**CO4**: Emerge as a leader by suggesting suitable solutions to the problems

**CO5**: Co-ordinate and execute research related work as a member of research team and apply ICT tools for research independently.

## **Mapping Outcomes- COs, POs and PSOs**

	PO									PS	<b>50</b>				Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	9	3	3	9	3	9	9	9	9	3	9	3	93/15=6.2
CO2	9	9	9	9	3	9	9	9	3	9	3	9	3	9	9	111/15=7.4
CO3	9	9	9	9	3	9	9	3	9	9	3	3	9	9	9	111/15=7.4
CO4	9	9	9	9	9	9	9	3	9	3	3	9	3	9	3	105/15=7
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	9	117/15=7.8
Weightage																35.8/5=7.16

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

# RULES GOVERNING THE EVALUATION OF PROJECT REPORT AND VIVA VOCE EXAM

## 1. Selection of Topic:

- a. Each student shall select a topic for her project in consultation with her Guide and the Head of the Department.
- b. The project report should contain a minimum of 40 pages in A4 format excluding bibliography and appendices.
- 2. Each student should submit four copies of her project report for evaluation.
- 3. Last date for the submission of Project Report:

The project report should be submitted to the Controller of Examinations (P.G. Courses) through the Guide and the Head of the Department **on or before the last working day** for the students of the University/College for the academic year. If a student fails to submit the project report on or before the last working day, she will not be eligible for getting rank.

- 4. The project report will be valued for 80 marks by two Examiners, of whom, one will be the Guide and the other will be an External Examiner. The project report will be valued for 40 marks by each Examiner. The sum of marks awarded by both the examiners will be considered to be the final marks. For a pass in the project report, the student should secure a minimum of 50 marks. If a student fails to secure 50 marks in the evaluation of project report, she may be permitted to resubmit her project report once again after incorporating the necessary corrections, if any, as suggested by the Examiners within a period of three months from the date of publication of the results of the Examinations.
- 5. A student who has secured 40 marks or above in the evaluation of project report would be permitted to appear for the *viva voce*. The *viva voce* carries a maximum of 20 marks and will be conducted jointly by the External Examiner and the Guide. The student should secure a minimum of 10 marks in the *viva voce*. The student who fails to attend the *viva voce* or fails to secure 10 marks in the *viva voce* should reappear for the same after a month but within a period of three months from the date of publication of results. In any case, no student will be permitted to appear for the *viva voce* more than twice. If a student fails during her second appearance also in viva voce, she has to choose a new topic for her project and resubmit the Project report within three months after the publication of the results of the second *viva voce* Examination.
- 6. For resubmission of the project report or reappearance in the *viva voce*, the student has to pay a fee as prescribed by the University.
- 7. Any other unforeseen problems / situations, not mentioned above if arise regarding the project report and *viva voce*, will be placed in the Academic Committee of the University and suitably resolved.

COURSE CODE	P21CCN211	FUNDAMENTAL OF MARKETING	L	T	P	C
NN	ME-I		4		-	4

To introduce the students on

- Marketing and its related concepts
- Knowing the position of customer in the merchandising of a product
- Modern marketing concepts, theories on marketing research
- To understand the concepts of marketing management
- To learn about marketing process for different types of products and services

## **Unit I: Marketing**

Marketing: Introduction, Definition of and fundamental principles of marketing, importance of marketing, Marketing and Selling, Marketing and Distribution, Role of marketing in the organization, Marketing in the economic development

## **Unit II: Marketing Mix**

Marketing Mix: Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix-The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control, Marketing system, Marketing process, Marketing Functions, Modern Marketing concept: factors, benefits, Social Marketing

#### **Unit III: Customer Relationships**

Customer Relationships: Customer needs, wants & demands, Products, services & experiences, Customer value & satisfaction, Target customer, Value proposition, Customer loyalty & retention, Market share & customer equity

#### **Unit IV: Digital Marketing and Marketing ethics**

Digital marketing, Marketing Ethics, Brief Overview of B to B marketing. Market Segmentation Marketing Strategies, A More in Depth Look at Targeting and Positioning, Competitive Advantage.

#### **Unit V: Marketing Research**

Marketing Research: Meaning, Types, users of marketing research. Advantages and limitations, marketing research process

#### **Text Book:**

1. R.S.N. Pillai and Bagavathi, Modern Marketing – Principles and Practices, S.Chand& Co, 2010.

#### ReferenceBooks

- 1. V.S. Ramaswamy and S. Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books publisher, 2009.
- 2. R.L. Varshney and B. Bhattacharya, International Marketing Management An Indian perspective, Sultan Chand and Sons, 2015.

Note: Question paper shall cover 100% Theory

#### **Course Outcomes**

**CO1**: Demonstrate understanding of marketing terminology and concepts.

**CO2**: Identify wants and environmental factors that shape marketing activities for certain target markets.

**CO3**: Demonstrate knowledge of the individual components of a marketing mix.

**CO4**: Demonstrate knowledge of key business communication strategies within the marketing field.

**CO5**: Identify the organizational processes involved in the planning, implementation and control of marketing activities.

## Mapping Outcomes- COs, POs and PSOs

	PO									PS	<b>SO</b>				Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	9	9	3	9	9	3	87/15=5.8
CO2	9	3	3	3	3	3	9	3	3	9	3	9	3	9	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	3	9	3	3	9	3	9	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	9	9	3	9	105/15=7
CO5	9	9	9	9	3	9	9	9	3	9	9	3	9	9	3	111/15=7.4
Weightage																31.8/5=6.36

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCN212	FUNDAMENTALS OF BANKING	L	T	P	С
NM	IE-II		4	-	-	4

To enable the students to

- Know the relationship between banker and customer
- Tell the instruments used for banking transactions, need for crossing
- Be familiar with the rules on loans and advances

## **Unit I: Banker and Customer**

Meaning and Definitions of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer – KYC Norms

## **Unit II: Banking Systems**

Unit Banking, Branch Banking, Investment Banking – Innovations in banking – E-banking – Online and Offshore Banking, Internet Banking – Anywhere Banking – ATMs – RTGS

## **Unit III: Deposits**

Deposits: Rules for opening accounts - Types of Bank Accounts - Fixed Deposit Account - Savings - Current and Recurring Account - Features - Benefits - Insurance linked savings bank deposits - Non Residence Deposit Account - Senior Citizen Deposit Account - Flexi Deposit Account - Loans and Advances - principles of sound lending, secured and unsecured advances

## **Unit III: Cheques**

Definition of negotiable instruments – Essential Features – Types – Comparison Between Cheque and Bill of Exchange, Cheque Vs draft, Banker's Cheque – Cheque – meaning – definition – essentials.

#### **Unit IV: Crossing of Cheques**

Crossing- types, who can cross, endorsement- kinds, regularity of endorsement- Holder in due Course Privileges - Holder for Value - Acceptance for Honour - Account - Reasons for Dishonour a Cheque

#### **Text Book:**

1. E. Gorden and N. Natarajan, Banking Theory, Law & Practice, Himalaya Publication, 2020.

#### **Reference Books:**

- 1. Sundaram and Varshney, Banking Theory, Law & Practice, Sultan Chand Company, New Delhi, 2012
- 2. S.M. Sundaram, Banking Theory, Law & Practice, Sri Meenaksi Publications, Karaikudi, 2015
- 3. M.Kumar and Srinivasa, Banking, New Central Book Agency, 2010
- 4. M.S. Ramasamy, Banking Law & Practice in India, Sultan Chand Company, New Delhi, 2010.
- 5. B.Santhanam, Banking Theory, Law & Practice, Margham Publications, Chennai, 2014

## Note: Question paper shall cover 100% Theory

## **Course Outcomes:**

**C01** -Evaluate the performance of the banking industry.

**C02** -Discuss bank lending policies and procedures.

C03 -To elucidate the broad functions of banks

**C04** - To grasp the conduct of monetary policy and its effect on the interest rate, credit availability, prices, and the inflation rate

**C05-** To express opinions about banking in written and oral form, based on the basic knowledge and skills acquired

## Mapping Outcomes- COs, POs and PSOs

				PO				PSO				Mean Score of COs				
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	9	9	3	9	9	3	87/15=5.8
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	3	9	3	9	3	9	9	3	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	9	3	9	3	9	9	111/15=7.4
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																31.8/5=6.36

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21CCV11	EXCEL SKILLS FOR COMMERCE	L	T	P	С
VA	.P-I			-	30	2

After completing this Course, the student will

- Be able to enhance their MS Excel skills through exercise and gaining hands-on experience in various techniques & Tools
- Learn financial modeling and the best utilization of Statistical tools in the areas of research and analysis
- Gain Excel Proficiency like Calculations, Functions, Formulas, Optimization and Statistical Tools and Excel Best Practices in Financial Modeling

## **Course Description:**

Microsoft Excel is a spreadsheet application which the students can use to store, manipulate and present data. This course is taught through a mixture of demonstration and hands-on practice. This course is for experienced Microsoft Excel users and assumes the students already have a good working knowledge of Excel. Also it provides working of Excel for doing financial analysis and building financial models. It will help them to assist in their daily reporting and analysis functions in their job. The students of this course will gear up for campus placements and jobs.

#### **Course Requirements**

- Having basic knowledge of operating computer
- Having knowledge on finance formulas

#### **Course Content**

- Financial Functions and Applications Related to Excel
- Present and Future Values (PMT,PV, FV, RATE)
- Rate of Return (IRR, MIRR, XIRR)
- Net Present Value(NPV, XNPV)
- Depreciation of Asset
- Payment of a Loan (EMI)
- Coupons
- Price of Security
- Treasury Bills
- Cash Flow Identities (Cash flow Analysis from Financial Statements)
- Univariate Analysis
- Difference of Means and ANOVA
- Correlation and Regression (Multiple Regression finding out parameters)

- FIND, SEARCH, REPLACE, SUBSTITUTE, CHAR, EXACT
- Introduction to array / CSE formulae
- How to enter an array formulae
- Basic array formulae INDIRECT and TRANSPOSE

## **Learning Outcomes**

After studying this course, students should be able to:

- Know the basics of Excel 2016
- Work with Cells and Sheets
- Know and use the Formulas and Functions
- Work with finance Data

**Note: 100% Practical** 

COURSE	P21CCI21	INTERNSHIP TRAINING	L	T	P	C
CODE		(For those admitted in June 2021 and later)				
IN	T-I		-	-	30	2

#### **Course Outcomes**

Upon the completion of the course, the students will be able to

**CO1**: Extend knowledge in the field of commerce and business

**CO2:** Experiment practically with the operations of the business

**CO3:** Examine the policies, procedures and practices of the business

**CO4**: Adapt to the environment of the business / services and work

together to achieve the common goal

**CO5**: Develop skills of team work, co-operation and knowledge of ICT on business through self-packed strategies.

## Mapping Outcomes- COs, POs and PSOs

	PO							PS	<b>50</b>				Mean Score of COs			
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	9	3	3	9	9	9	3	9	3	9	3	3	87/15=5.8
CO2	9	9	9	9	3	9	9	9	9	9	3	9	9	9	9	123/15=8.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	3	105/15=7
CO4	9	9	9	9	9	9	9	3	9	3	3	9	3	9	9	111/15=7.4
CO5	9	9	9	9	9	9	9	9	3	9	9	3	9	9	3	117/15=7.8
Weightage																36.2/5=7.24

Level of Correlation 1 - Low 3 - Medium 9 - High 0 - No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool - Cause and Effect Matrix)

## **Rules governing Internship Training**

- 1. Each student should undergo 15 days practical training during the Second semester vacation. If a student fails to undergo the training programme on medical grounds / due to lack of attendance during the stipulated period, she should undergo the same during the third semester summer vacation, after getting prior permission from the Head of the Department. In such cases, the training report should be submitted within a month after the completion of the 'Internship Training' programme.
- 2. The students shall undergo the above mentioned 'Internship Training' in such of the Institutions approved by the Department. The list of institutions meant for 'Internship

Training' will be prepared by the faculty covering entities such as Research Institutes, Organizations, Banks, Insurance Companies, Co-operative Organisations, Limited Companies, Commercial Outlets and such other organizations found to be worth for imparting training.

- 3. Each student has to submit TWO copies of the Internship Training report in not less than 20 typewritten pages in A4 format within a month of reopening of the college/University in the third semester, for the training undergone during the Second semester vacation. The training report should not have been submitted elsewhere for any other certificate, diploma or degree course.
- 4. In case of failure to submit the report within the above stipulated period, the date of submission shall be extended by another 15 days with a fine as prescribed by the /Head of the Department of the University/Principal.
- 5. If any student fails to submit the report within the stipulated time / within the extension period of 15 days (or) fails in the Internship Training she has to resubmit the report one week prior to the commencement of the ensuing even semester examinations after the completion of the course.
- 6. The training report will be valued for a maximum of 100 marks of which 40 marks will be awarded by the Internal Examiner or Guide and remaining 60 Marks will be awarded by the entity which host the student for the Internship Training and the student should secure a minimum of 50% marks put together to get a pass.
- 7. If any student indulges in malpractice while attending the training programme or fails to secure a minimum pass mark she has to undergo 'Inservice Training' programme once again for a period of 20 days at the end of the third semester and resubmit the training report within a period of one month after the completion of the training programme.

COURSE CODE	P21CCV42	DATA ANALYSIS USING SPSS: INFERENTIAL ANALYSIS	L	T	P	С
VA	P-II		-	-	30	2

In this course, student will

- gain proficiency in how to analyze a number of statistical procedures in SPSS
- learn how to interpret the output of a number of different statistical tests
- Learn how to write the results of statistical analyses

## Mapping Outcomes- COs, POs and PSOs

	PO							PS	<b>SO</b>				Mean Score of COs			
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	3	3	75/15=5
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	3	3	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	3	3	93/15=6.2
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																29.8/5=5.96

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

## **Course Description:**

This course provides an application-oriented introduction to the statistical component of IBM SPSS Statistics. Students will review several statistical techniques and discuss situations in which they would use each technique, how to set up the analysis, as well as how to interpret the results. This includes a broad range of techniques for exploring and summarizing data, as well as investigating and testing relationships. Students will gain an understanding of when and why to use these various techniques as well as how to apply them with confidence, interpret their output, and graphically display the results.

This introductory course is for Final Year students who do project and perform statistical analysis using SPSS software. The focus is to give widen understanding of basic concepts of statistics used in social science research and to develop competency in proper selection of statistical techniques while analyzing the data in social sciences research. The course will also develop competency in the use of SPSS for data analysis and develop skills in proper interpretation of the output of SPSS Software.

The course will cover t tests, ANOVA, correlations and linear regression, Factor analysis

## **Course Requirements**

- Familiarity with basic concepts in statistics, such as measurement levels, mean, and standard deviation.
- Familiarity with the windows in IBM SPSS Statistics either by experience with SPSS Statistics (version 18 or later) or completion of the SPSS Statistics Essentials (V25) course

#### **Course Content**

- ❖ Data input and output
- Percentage Analysis
- One sample t test
- Independent sample t Test
- ❖ Dependent sample t test
- ANOVA
- Correlation and Regression
- Chi square
- **❖** Factor analysis

## **Learning Outcomes**

After studying this course, students should be able to:

- understand how to start SPSS
- enter basic data into SPSS
- Introduction to statistical analysis
- \* Examine individual variables
- Test hypotheses about individual variables
- ❖ Test the relationship between categorical variables
- ❖ Test on the difference between two group means
- \* Test on differences between more than two group means
- ❖ Test the relationship between scale variables
- Predict a scale variable: Regression
- Introduction to Bayesian statistics
- Overview of multivariate procedures

#### Evaluation Pattern 10X10=100

- 1. Creating a data file in the Data Editor
- 2. Running the Frequencies Procedure in the Data Editor
- 3. Creating New Variables, Transforming Variables & Adding Verbal Labels
- **4.** Examining the relationship between Gender & dependent Crosstabs
- **5.** Correlations among variables

- **6.** Using the t-test to Examine Gender Differences
- 7. Using Paired-Sample t-test
- **8.** Using One-Way ANOVA:
- **9.** Using Two-Way ANOVA
- 10. Using Two-Way Mixed-Model ANOVA

**Note: 100% Practical** 

COURSE CODE	P21CCS11	EMPLOYABILITY SKILLS –SOFT SKILL DEVELOPMENT (PRACTICAL)	L	T	P	C
SUPPORTI COURSE I	VE		-	-	2	2

- To enhance the employability skills.
- To develop interpersonal skills that provides good work environment.
- To effectively prepare and present in a job interview

## **Unit I: Etiquettes and Manners**

Etiquette – Meaning & Importance, Etiquette Vs Manners, Business and Workplace Etiquette, Ways of introducing oneself, Handshakes, Telephone Etiquette, Email Etiquette

## **Unit II: Interpersonal skills**

Understand Self – Different Categories; Diagnosis of Type of Self - Identifying own type of self, Positive character traits, Effect of Interpersonal Behaviour on Interpersonal Relationship, Formal Interpersonal skills, Emotional Intelligence

## **Unit III: Leadership skills**

Leadership – Definition, Role & Functions of a Good Leader; Traits of Leadership, Leadership styles, Developing Leadership skills

#### **Unit IV: Group Discussion**

Group Discussion as a Selection process, Kinds of topics for discussion, Structure of GD, Initiation Techniques, Handling Questions, Outcome of GD, Preparation for GD

#### **Unit V: Interview Skills**

Types of Interview, Employment Interview, preparing for Face- to face interview, Interview Body language, Questions commonly asked during Interview

#### **Text Books:**

- 1. Alex K, Soft Skills, Sultan Chand Company, 2014
- 2. Gopalaswamy Ramesh, The Ace of Soft Skills: Attitude, Communication And Etiquette For Success, Pearson Education, First Edition, 2013

## **Supplementary Readings:**

- 1. K. RavikanthRao, Life Skills Education, Neelkamal, 2016
- 2. Neera Jain and ShomaMukherji, Effective Business Communication, Tata McGraw Hill Education Pvt. Ltd., 2013
- 3. M.S. Rao, Soft Skills: Enhancing Employability, I.K. International Publishing House Pvt. Ltd., 2011
- 4. UrmilaRai and S.M.Rai, Business Communication, Himalaya Publishing House, 2010
- 5. SarveshGulati, Corporate Soft Skills, Rupa Publications India Pvt. Ltd., 2007

## Note: Question paper shall cover 100% Practical

## **Course Outcomes:**

On completion of the course, student will be able to-

CO1: Effectively communicate through verbal/oral communication and improve the listening skills

**CO2**: Write precise briefs or reports and technical documents.

**CO3**: Actively participate in group discussion / meetings / interviews and prepare & deliver presentations.

**CO4:** Become more effective individual through goal/target setting, self-motivation and practicing creative thinking.

**CO5**: Function effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.

# Mapping Outcomes- COs, POs and PSOs

				PO							PS	<b>SO</b>				Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	3	9	3	9	3	9	3	9	75/15=5
CO2	9	3	3	3	3	3	9	3	3	9	3	9	3	3	3	69/15=4.6
CO3	9	3	9	9	3	3	9	3	9	9	9	9	9	3	9	105/15=7
CO4	9	9	9	9	3	9	9	9	3	3	3	9	3	3	9	99/15=6.6
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																30.2/5=6.04

• Level of correlation 1 – low 3 – medium 9 – high 0 – no correlation between CO's and PO's (suggested by UGC as per six sigma tool – cause and effect matrix)