B. Com. Information Technology

Syllabus

AFFILIATED COLLEGES

Program Code:2AJ
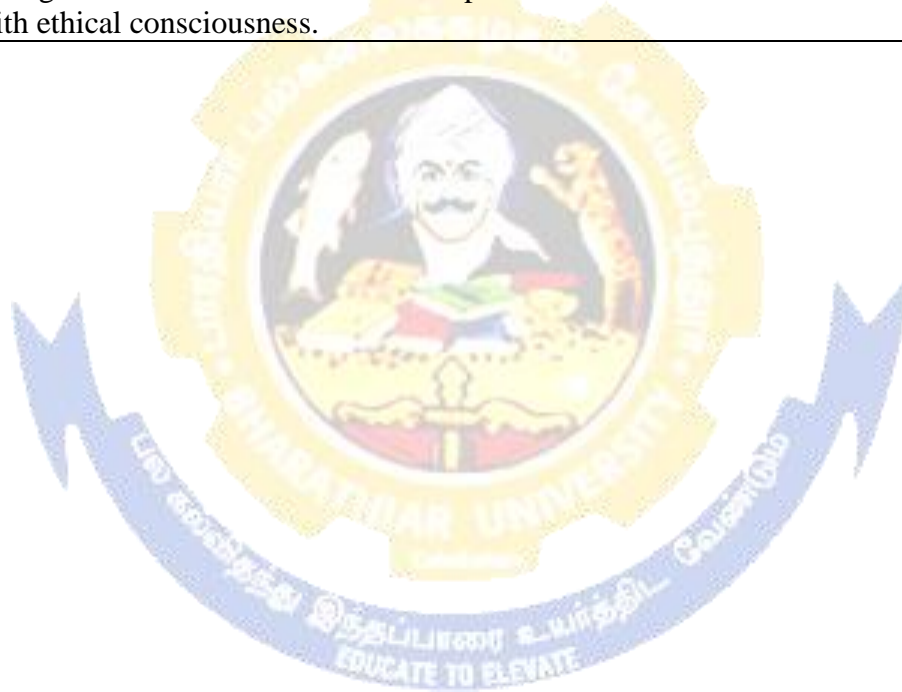
2020 – 2021 onwards

BHARATHIAR UNIVERSITY

(A State University, Accredited with "A" Grade by NAAC, Ranked 13th among Indian Universities by MHRD-NIRF, World Ranking: Times -801-1000,Shanghai -901-1000, URAP - 982)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The **B.COM IT** program describes the accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Students will be able to understand the concepts of Commerce.
PEO2	Programme aims to develop comprehensive professional skills which are required for Commerce graduates.
PEO3	Students will acquire necessary skills to work in computerized accounting regime
PEO4	Students will be able to get trained in relevant computerized accounting packages
PEO5	Students can do commerce with necessary IT Skills towards research and consequence of this, they can become Professors in Colleges or become highly valued Industrial Experts in Digital Accounting

Program Specific Outcomes (PSOs)	
After the successful completion of B.COM IT program, the students are expected to	
PSO1	To replicate the concepts, principles and theories in the field of Commerce, Accounting, Finance, Law and Taxation with necessary IT Skills which promote the growth of their professional career and entrepreneurship.
PSO2	To infuse skills relating to computerized accounting packages to enable students in better career placements.
PSO3	Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
PSO4	Empower the students with necessary IT-based accounting skills for prospective employment across many industries.
PSO5	Strengthen the students to become expert in the field of Information technology with ethical consciousness.

Program Outcomes (POs)	
On successful completion of the B.COM IT program	
PO1	Develop a broad range of knowledge in the computerized accounting field based on various accounting concepts and practices
PO2	Build a strong foundation in the areas of accounting, banking, tax, programming and computerized accounting packages
PO3	Nurture the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.
PO4	Empower students with necessary programming and computer skills for better and advanced career opportunities aiming with focus on accounting and for all Commercial activities
PO5	Train and develop students in information technology sector with great orientation on ethical aspects, security system and quality.

BHARATHIAR UNIVERSITY : : COIMBATORE 641 046
Bachelor of Commerce (Information Technology) Curriculum (Affiliated Colleges)
(For the students admitted during the academic year 2020 – 21 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
	Language-I	4	6	-	25	75	100
	English-I	4	6	-	25	75	100
	Core I – Principles of Accounting	4	4	-	25	75	100
	Core II – Information Technology	4	4	-	25	75	100
	Allied Paper I : Business Mathematics	4	4	-	25	75	100
	Core IV -Computer Applications: MS Office :Practical-I	2	4	-	-	-	-
	Environmental Studies #	2	2	-	-	50	50
	TOTAL	**24**	**30**		**125**	**425**	**550**
SECOND SEMESTER							
	Language-II	4	6	-	25	75	100
	English-II	4	6	-	25	75	100
	Core III – Financial Accounting	4	7	-	25	75	100
	Core IV – Computer Applications: Tally	4	4	-	25	75	100
	Allied Paper II : Statistics for Business	4	5	-	25	75	100
	Value Education – Human Rights #	2	2	-	-	50	50
	Total	**24**	**30**		**125**	**425**	**550**
THIRD SEMESTER							
	Core V– Higher Financial Accounting	4	5	-	25	75	100
	Core VI – Data Base Management System	4	5	-	25	75	100
	Core VII – Programming with C++	4	6	-	25	75	100
	Allied : III - Managerial Economics	4	5	-	25	75	100
	Core XI : Computer Applications: C++	-	4	-	-	-	-
	Skill based Subject-1 : Marketing Management	3	3	-	20	55	75
	Tamil @ /Advanced Tamil	**2**		-	50		50

	# (OR) Non-major Elective-I : Yoga for Human Excellence # / Women's Rights # Constitution of India #		2				
Total		**21**	**30**				**525**
FOURTH SEMESTER							
	Core VIII– Corporate Accountings	4	6	-	25	75	100
	Core IX – Networking Management	3	4	-	20	55	75
	Core X – Software Development in VB	4	4	-	25	75	100
	Core XI–Computer Applications: Visual Basic - Practical II	4	4	-	40	60	100
	Core XII- Banking Theory	3	3	-	20	55	75
	Allied : IV - Principles of Management	4	4	-	25	75	100
	Skill based Subject-2 :: E-Business	3	3	-	20	55	75
	Tamil/Advanced Tamil(OR) Non-major elective -II :General Awareness #	2	2	-	50		50
Total		**27**	**30**	**-**			**675**
FIFTH SEMESTER							
	Core XIII – Software Engineering	4	6	-	25	75	100
	Core XIV – Management Accounting	4	4	-	25	75	100
	Core XV– Technology Management	4	5	-	25	75	100
	Core XVI – Principles of Web Designing	4	4	-	25	75	100
	Core XIX: Computer:WebDesigning	-	4	-	-	-	-
	Elective –I:	4	4	-	25	75	100
	Skill based Subject- 3 : Brand Management	3	3		20	55	75
Total		**23**	**30**		**145**	**430**	**575**
SIXTH SEMESTER							
	Core XVII – Management Information System	4	6		25	75	100
	Core XVIII - Java Programming	4	5		25	75	100
	Core XIX - Computer	4	4		40	60	100

	:JavaScript						
	Elective –II:	4	6		25	75	100
	Elective –III:	4	6		25	75	100
	Skill based Subject- 4 : Supply Chain Management	3	3		20	55	75
	Extension Activities @	2	-		-	-	50
TOTAL		**25**	**30**		**160**	**415**	**625**
GRAND TOTAL		**140**	**180**				**3500**
Online courses will be implemented from next academic year							

$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively. @ No University Examinations. Only Continuous Internal Assessment (CIA)
 # No Continuous Internal Assessment (CIA).Only UniversityExaminations.

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Cost Accounting
	B	**Business Finance**
	C	**Entrepreneurial Development**
Elective – II	A	Financial Management
	B	Financial Markets
	C	Investment Management
Elective - III	A	Income Tax and Law Practice
	B	Banking Law & Practice
	C	Project Work

First Semester

Course code		**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Core -1		**Principles of Accounting**	4	-	-	4
Pre-requisite		**Basic knowledge in accountancy**	**Syllabus Version**		**2020**	

Course Objectives:

The main objectives of this course are to:

1. To enable the students to learn basic Principles of Accountancy.
2. To make the students skillfully to prepare and present the final accounts of sole trader.
3. To learn about various types of errors and depreciation in accounts.
4. To understand about bank reconciliation statement and accounting for professionals
5. To provide knowledge about consignment and joint ventures

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.	K1
2	Understanding the preparation Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.	K2
3	Applying different type of expenditure & incomes and reserves and provisions.	K3
4	Understanding the conceptual skills to prepare and present the financial statements of a business with knowledge of depreciation.	K2
5	Remembering the bank reconciliation statement and accounting for professionals	K1

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		**Title of the Unit (Capitalize each Word)**	**15-- hours**

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance– Preparation of bank reconciliation statement – Errors and their rectification.

Unit:2		**Title of the Unit (Capitalize each Word)**	**10-- hours**

Apportionment of capital and revenue expenditure – Significance and methods of Inventory valuation – Final accounts of sole trader with adjustments

Unit:3		**Title of the Unit (Capitalize each Word)**	**10-- hours**

Bill of exchange- Accommodation bills – Average due date – Account current

Unit:4		**Title of the Unit (Capitalize each Word)**	**15-- hours**

Accounting for consignments and Joint ventures

Unit:5		**Title of the Unit (Capitalize each Word)**	**8-- hours**

Accounts of nonprofit organizations-receipts and payments and income and expenditure

accounts and balance sheet; accounts of professionals		
Note: Problems : Theory 80:20		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars - webinars		
	Total Lecture hours	**60-- hours**

Text Book(s)	
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy
2	T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd.,
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons

Reference Books	
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	A.Murthy -Financial Accounting – Margham Publishers
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme outcomes

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

*S- Strong, M-Medium, L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 2		Information technology	4	-	-	4
Pre-requisite		Basic knowledge in IT	Syllabus Version			

Course Objectives:

The main objectives of this course are to:

1. To understand the importance of managing information in the modern era
2. To provide insight about various forms of computing and application development
3. To provide knowledge about various communication technologies
4. To introduce various IT based applications among students
5. To acquaint students with IT related trends and ethical constraints of information technology

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understanding the importance of internet-based systems in business organizations	K1
2	Understanding various forms of computing such as mobile computing, grid computing etc	K1
3	Applying various communication technologies at domestic and global level	K3
4	Remembering various emerging trends in IT applications	K2
5	Understanding the ethical issues and implementing security controls and quality checks	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	Title of the Unit (Capitalize each Word)	15-- hours

Introduction: Managing in Information Age. Evolution of IT Management – Types of Information Systems – Internet Based Business Systems – Value Chain Reconstruction for EBusiness – IT Management Challenges and issues – Critical success Factors for IT Managers.

Unit:2	Title of the Unit (Capitalize each Word)	10-- hours

Hardware Software And Communication: Computing Hierarchy – Input – Output Technologies – Hardware Issues – System Architecture – Operating Systems – Network Operating Systems – Grid Computing – Mobile Computing – Ubiquitous Computing – Application Programming – Managing Application Development – Data Resources – Managing Data Resources – Problem of Change and Recovery.

Unit:3	Title of the Unit (Capitalize each Word)	10-- hours

Communication Technology: Communication Technology – WWW – Intranets – Extranets – Voice Networks Data Communication Networks – Last Mile – Wireless System – Web Hosting – Application Service Providers.

Unit:4	Title of the Unit (Capitalize each Word)	15-- hours

IT Applications: Enterprise Resource Planning – Enterprise System – Expert System – Decision Support System – Neural Networks – Executive Information System – Customer Relationship Management System – Supply Chain Management Systems – Knowledge Management – Data

Warehousing – Data Mining – Virtual Reality – E-Business and Alternatives. E-Business
Expectations and Customer Satisfaction.

Unit:5	Title of the Unit (Capitalize each Word)	8-- hours

IT Management: IT Strategy Statements – Planning Models for IT Managers Legislation and
Industry Trends. Independent Operations – Headquarters Driver – Intellectual Synergy –
Integrated Global IT – IT investment – Estimating Returns – IT Value Equation – Pricing Frame
work – Hardware and Software Buying – Factors of IT Management – Implementation Control
– Security – Quality - Ethical Issues – Chief Information Officer.

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	60-- hours

Text Book(s)

1	Garroll W. FrenzelJohne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004. 2. Henry C. Lucas. Jr, Information Technology – Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.

Reference Books

1	Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore, 2004.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	
2	
4	

Course Designed By:

Mapping withProgram outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	M	S	S	M
CO3	S	S	S	M	S
CO4	S	S	M	M	S
CO5	S	S	S	S	S

*S- Strong, M-Medium, L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 4		Computer Applications: MS OFFICE PRACTICAL 1	-	-	-	2
Pre-requisite		Basic knowledge in Computer	Syllabus Version		2020	

Course Objectives:

The main objectives of this course are to:

1. To familiarize with working in MS-WORD
2. To understand the working in MS-EXCEL
3. To understand the working in MS- POWERPOINT

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various techniques of working in MS-WORD	K1
2	Creating appropriate personal bio data	K6
3	Analyzing financial data using EXCEL tools	K3
4	Understanding various tools used in MS-EXCEL	K2
5	Creating presentations for seminars and lectures using animations	K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		MS-WORD	20-- hours

1.Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

Unit:2		MS-EXCEL	20-- hours

1.Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest

calculations for 10 different customers using mathematical and logical functions.

5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, and Decline.

Unit:3	MS POWERPOINT	20-- hours

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.

4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.

6. Design presentation slides for the Seminar/Lecture Presentation using animation

		Total Lecture hours	60-- hours

Text Book(s)

1	
2	
3	

Reference Books

1	
2	

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	
2	
4	

Course Designed By:

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

*S- Strong, M-Medium, L-Low

Second Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 3		**Financial accounting**	4	-	-	4
Pre-requisite		**Basic knowledge in accounting**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To explore various methods of calculating and recording depreciation
2. To provide understanding about royalties and investment accounts
3. To offer an idea about single entry system of accounts
4. To promote knowledge about department and branch accounting
5. To facilitate knowledge about hire purchase and installment system of accounting

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remembering various methods of depreciation accounting in the books of accounts	K1
2	Understanding the various techniques of royalties and investment accounts	K2
3	Summarizing single entry method of account keeping	K2
4	Remembering about the accounting practices of departments and branches	K1
5	Understanding books of accounts relating to Hire purchase and installment system	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	Title of the Unit (Capitalize each Word)	23-- hours

Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provision.

Unit:2	Title of the Unit (Capitalize each Word)	20-- hours

Self-Balancing Ledgers-meaning and advantages-Accounting aspects-transfers-investment accounts

Unit:3	Title of the Unit (Capitalize each Word)	20-- hours

Single Entry system-meaning and features-Statement of affairs method and Conversion method

Unit:4	Title of the Unit (Capitalize each Word)	20-- hours

Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches

Unit:5	Title of the Unit (Capitalize each Word)	20-- hours

Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

		Total Lecture hours	**105-- hours**
Text Book(s)			
1	Advanced Accountancy - R.L.Gupta&M.Radhasamy		
2	Advanced Accountancy - S.P.Jain&K.L.Narang		
Reference Books			
1	Advanced Accountancy - M.C.Shukla&T.S.Grewal		
2	Finanacial Accounting - T.S.Reddy&A.Murthy		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1			
2			
4			
Course Designed By:			

Mapping with programme outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	L	M	L

*S- Strong, M-Medium, L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 4		Computer Applications: Tally	4	-	-	4
Pre-requisite		**Basic knowledge in Computer**	Syllabus Version		2020	

Course Objectives:

The main objectives of this course are to:

1. To provide practical knowledge in working with MS- ACCESS
2. To understand the basics of working in Tally accounting package
3. To provide insights about the usefulness of internet in business purpose

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understanding the basics of working in MS-ACCESS using various tools	K2
2	Remembering the format personal bio data using MS ACCESS tools	K1
3	Understanding the usage of computerized packages for business transactions	K2
4	Applying the techniques of inventory management using Computer packages	K3
5	Understanding the usage of internet for business purposes and communications	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		**MS-ACCESS**	**30-- hours**

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

Unit:2		**TALLY**	**30-- hours**

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data

		Total Lecture hours	**60-- hours**

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	
2	
4	

Course Designed By:	

Mapping with Programme outcomes

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

*S- Strong, M-Medium, L-Low

Third Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 5		**Higher financial accounting**	4	-	-	4
Pre-requisite		**Basic knowledge in accounting**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To provide insight about maintaining partnership accounts
2. To promote understanding about the insolvency regime
3. To offer understanding about insurance claim settlement
4. To facilitate knowledge about royalties and voyage accounts
5. To promote knowledge about insolvency accounts

Expected Course Outcomes:

	On the successful completion of the course, student will be able to:	
1	Understand the procedures for maintaining partnership accounts	K2
2	Remembering the books of accounts at the time of insolvency	K1
3	Comparing various insurance settlement and claim procedures	K2
4	Applying the procedures for royalty and voyage accounts	K4
5	Summarizing the concepts of insolvency accounts of individuals and firms	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	Title of the Unit (Capitalize each Word)	15-- hours

Partnership Accounts – Division of fixed and fluctuating capitals – past adjustments-guarantee of profits – admission and retirements – death of partner.

Unit:2	Title of the Unit (Capitalize each Word)	15-- hours

Insolvency of partner – Rule in garner Vs Murray – piecemeal distribution

Unit:3	Title of the Unit (Capitalize each Word)	15-- hours

Insurance claims – claims for loss of stock and loss of profits.

Unit:4	Title of the Unit (Capitalize each Word)	15-- hours

Royalties -Voyage accounts

Unit:5	Title of the Unit (Capitalize each Word)	13-- hours

Insolvency Accounts – Statement of affairs and deficiency accounts – Insolvency of individuals and partnership

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars – webinars

		Total Lecture hours	**75-- hours**

Text Book(s)

1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, NewDelhi.
2	Reddy & Murthy, "Financial Accounting", MarghamPublicatuions, Chennai, 2004.
3	Dr. M. A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy Part-I", Himalaya Publication, New Delhi.

Reference Books

1	Gupta R.L. &RadhaswamyM.,"Corporate Accounts ", Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi .
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., NewDelhi.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	
2	

Course Designed By:

Mapping with programme outcomes

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core – 6		**Database Management System**	4	-	-	4
Pre-requisite		**Basic knowledge on DBMS**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To understand various kinds of database systems
2. To analyse various models of relational data base systems
3. To provide knowledge about various SQL specialities and calculus
4. To provide knowledge about data base design and normalization
5. To provide insights about transaction management

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recalling various concepts relating to data base management systems	K1
2	Analyze various models of relational data base systems	K4
3	Understanding SQL specialties and calculus	K2
4	Applying various database designs and normalization procedure	K3
5	Understanding the prospects of transaction management	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1		**INTRODUCTION TO DBMS**	15 hours

An overview of Database Management – Introduction – Definition of Database System – Data Independence – Relational Systems-Database System Architecture –Three Levels of the Architecture – Database Administrator – Client Server Architecture – Distributed Processing**.**

Unit:2		**TYPES OF APPROACHES**	15 hours

An Introduction To Relational Database – Introduction – Relational Model – Relations And Relvars – Optimization – Transactions – An Introduction to SQL – Domains, Relations and Base Relvars

Unit:3			15-- hours

Relational Algebra – Introduction – Syntax – Semantics – Examples – Additional Operators – Relational Calculus – Introduction – Tuple Calculus – Example –Calculus Vs Algebra-DomainCalculus – SQL Specialties

Unit:4			15 hours

Database Design – Functional Dependencies – Introduction – Basic Definitions – Normalization

– First, Second, Third Normal Forms – BOYCE/CODD Normal Form.

Unit:5		**13 hours**

Transaction Management – Recovery – Introduction – Transaction-Transaction Recovery – System Recovery – Media Recovery – Concurrency – Three Concurrency Problem – Locking – Deadlock – Serializability.

Unit:6	**Contemporary Issues**	**2 hours**

Expert lectures, online seminars – webinars

	Total Lecture hours	**75-- hours**

Text Book(s)

1	An Introduction to Database Systems – C.J.Date – Addision – Wesley Publications – SeventhEdition 2000.
2	

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping with programme outcomes					
Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	M	S	M	S
CO5	S	S	M	S	M

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 7		Programming with C++	4	-	-	4
Pre-requisite		Basic knowledge in programming	Syllabus Version			

Course Objectives:

The main objectives of this course are to:

1. To understand about object-oriented languages and their applications
2. To introduce basic concepts of C++ language
3. To provide knowledge about various conversions
4. To provide insights about various inheritance system
5. To understand about files and exception handling

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recalling various concepts relating to languages and applications	K1
2	Understanding various concepts of C++ languages	K2
3	Applying various conversions	K3
4	Analyzing different types of inheritance system	K4
5	Understanding working bout files and exception handling	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		Title of the Unit (Capitalize each Word)	20-- hours

Object oriented programming: Software Evolution – OOP paradigm – Concepts, benefits, Object Oriented Languages and Applications

Unit:2		Title of the Unit (Capitalize each Word)	18-- hours

Introduction to the Basic concepts of C++ language – Tokens, Keywords, Identifiers, Data types, variables, manipulators – Expression and control structures – Functions: main functions –functions prototyping – Call by Reference – Function overloading – friend and inline functions

Unit:3		Title of the Unit (Capitalize each Word)	17-- hours

Classes and object – Constructors and Destructors – Operator overloading – Type conversions

Unit:4		Title of the Unit (Capitalize each Word)	15-- hours

Inheritance – Single Inheritance – Multiple Inheritance – Hierarchical, Hybrid Inheritance – polymorphism – pointers – virtual functions – console I/O operations.

Unit:5		Title of the Unit (Capitalize each Word)	18-- hours

Files – Classes for file stream Operations – opening, closing and processing files – End of fileDetection – File pointers – Updating a file – Error Handling during file Operations – Commandline Arguments – Templates – Exception Handling.

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**90-- hours**

Text Book(s)

1	"Object oriented Programming in C++" – Robert Lafore, Galgotia, 1994
2	C++ -The Complete Reference: Herbert Schilt,3rd Edition, Tata McGraw Hill, Pub–Ltd,1999
3	

Reference Books

1	"Let us C++" – YeswantKanetkar – BPB Publications, 1999
2	Programming with C++ - John R.Hubbard – Schaum's outline series, 1996

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping with programme outcomes

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 11		Computer Application C++	-			0
Pre-requisite		Basic knowledge in C++	Syllabus Version			

Course Objectives:

The main objectives of this course are to:

1. To perform various accounting procedures using C++
2. To prepare the book list of library
3. To prepare and access various students file

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Applying various functions in preparing accounting procedures	K3
2	Applying C++ in marginal cost accounting	K3
3	Evaluating simple interest and compound interest	K5
4	Understanding library book list	K2
5	Remembering and accessing students files	K1

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		Title of the Unit (Capitalize each Word)		60-- hours

1.Program to calculate depreciation under Straight Line method and Diminishing
Balance method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using
class, defining member function inside the class)
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' payroll statement (using control structures).
5. Program to calculate simple Interest and compound Interest(using nested class).
6. Program to calculate net income of a family(using friend function in two classes).
7. Program to print the book list of library(using array of objects).
8. Program to prepare cost sheet (using inheritance).
9. Program to calculate margin of safety (using multilevel inheritance).
10. Program for bank transaction (using constructor and destructor).
11. Program to calculate increase or decrease in working capital using operator overloading.
12. Program to create the student file and prepare the marks slip by accessing the file.

Total = 60 Hours

Mapping with programme outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

Fourth
Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 8		Corporate Accountings	4	-	-	4
Pre-requisite		Basic knowledge in company accounts	Syllabus Version			

Course Objectives:
1. To understand the concepts of company accounts
2. To analyze various situations of redemption of shares and debentures
3. To understand the process of determining managerial remuneration
4. To evaluate the books of accounts during amalgamation and external reconstruction
5. To analyze various methods of valuation of goodwill and procedure of liquidation

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Recalling various methods of preparing company accounts	K1
2	Analyze the redemptions of shares and debentures	K4
3	Applying different methods of calculating managerial remuneration	K3
4	Analyse the books of accounts during amalgamation and reconstruction	K4
5	Applying valuation of goodwill and preparing accounts during liquidation	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create		

Unit:1	Title of the Unit (Capitalize each Word)	20-- hours
Books of Accounts and statutory books – issue of shares and debentures – forfeiture and re-issue of share – surrender of share – right issue – under writing.		

Unit:2	Title of the Unit (Capitalize each Word)	18-- hours
Redemption of preference shares and debentures – acquisition of business – profits prior to corporation		

Unit:3	Title of the Unit (Capitalize each Word)	17-- hours
Preparation and presentation of final accounts of joint stock companies as per company law requirements – Determination of managerial remuneration		

Unit:4	Title of the Unit (Capitalize each Word)	15-- hours
Reduction and reorganization of share capital – Amalgamation, absorption and re-construction (excludingintercompany holdings).		

Unit:5	Title of the Unit (Capitalize each Word)	18-- hours
Valuation of shares and goodwill – liquidation of companies		

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		

		Total Lecture hours	**90-- hours**

Text Book(s)

1	Shukla&Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2	Gupta, R.L &Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3	Arulanandam& Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
4	Jain &Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005)

Reference Books

1	Hanif& Mukherjee : Corporate Accounting, (Tata McGraw-Hill,New Delhi,2006)
2	Maheshwari&Maheshwari: Advanced Accountancy, (Vikash Publ., N.Delhi, 2000)
3	Basu& Das: Practice in Accountancy, (Rabindra Library, Kolkata, 2003)

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping with programme outcomes					
Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	M	M	S
CO3	M	M	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 9		Networking management	3	-	-	3
Pre-requisite			Syllabus Version			

Course Objectives:
1. To understand various trends in data communication
2. To provide knowledge about the fundamentals of data communications
3. To offer insight about networking
4. To analyze different kind of network
5. To provide knowledge about efficient network management

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recalling various trends in data communication	K1
2	Understanding the fundamentals of communication	K2
3	Applying different kinds of networking techniques	K3
4	Analysing different kinds of networks	K4
5	Understanding and managing a network system	K1

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		Title of the Unit (Capitalize each Word)		8-- hours

Data Communication Concepts and Applications: Introduction to Data Communications, Components of Data Communications, Trends in Computer Communications and Networking, Network Applications.

Unit:2		Title of the Unit (Capitalize each Word)		9-- hours

Fundamentals of Data Communications and Networking: Physical Layer: Architectures, Devices and Circuits, and Data Transmission., Data Link Layer: Media Access Control, Error Control in Networks.

Unit:3		Title of the Unit (Capitalize each Word)		8-- hours

Networking: Network Layer: Network Protocols, Network Addressing and Routing. Local Area Network (LAN): LAN Components, Ethernet, Token Ring ,Selecting a LAN, Improving LAN Performance

Unit:4		Title of the Unit (Capitalize each Word)		7-- hours

Back Bone Networks: Backbone Network Components, Fast Ethernet, FDDI.Metropolitan Area Network (MAN) & Wide Area Network (WAN): Dialed Circuit Services, Dedicated Circuit Services, Circuit-switched and Packet-switched Services, Improving MAN &WAN Performance.

Unit:5		Title of the Unit (Capitalize each Word)		11-- hours

Network Management: Design of Business Networks, Network Management, and Network,

Security.		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars - webinars		
	Total Lecture hours	**45-- hours**

Text Book(s)

1	Jerry, FitzGerald and Alan, Dennis (2002). Business Data Communications & Networking. John Wiley & Sons
2	Tanenbaum, A. S. (2004). Computer Networks. Pearson Education.

Reference Books

1	David A Stamper (2003). Business Data Communications. Addison Wesley.
2	

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:	

Mapping with programme outcomes					
Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	M	S	M	S
CO4	M	S	M	S	M
CO5	S	S	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 10		Software development in VB	4	-	-	4
Pre-requisite		Basic knowledge in Visual basic	Syllabus Version			

Course Objectives:

1. To conceptualize the working of visual basic
2. To provide knowledge about various variables used in visual basic
3. To provide knowledge about various controls in visual basic
4. To provide insights about menu editor
5. To provide information about DDE properties

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall working in visual basics	K1
2	Comparing various kind of variables in visual basics	K2
3	Applying control in visual basic	K3
4	Analyzing using menu editor	K4
5	Applying various DDE properties	K3

K1– Remember; **K2**– Understand; **K3**– Apply; **K4**– Analyze; **K5**– Evaluate; **K6**– Create

Unit:1	Title of the Unit (Capitalize each Word)	15-- hours

Introduction to Visual Basic: Integrated Development Environment (IDE) features – VB editor – customizing the IDE – Anatomy of a form – working with form properties – Introducing form events & form methods.

Unit:2	Title of the Unit (Capitalize each Word)	10-- hours

Variables in Visual Basic: Declaring Variables – Data types – Null Value, Error Value, Empty Value – The Scope of a variable – Module Level Variables – Constants – Creating your own Constants – Scope of a Constant – Converting Data Types – Arrays – Declaring Arrays – Fixed Size Arrays – Dynamic Arrays – Preserve Keyword – RDMIM. Writing code in Visual Basic: The Anatomy of a Procedure – Subroutine and functions – Language Constructs : For.. Next, The While Loop, Select case;; End Select, Exit statement, With Structure.

Unit:3	Title of the Unit (Capitalize each Word)	10-- hours

Selecting & Using controls : Introducing to Standard controls – command buttons – Text boxes – Labels – Option buttons – Check boxes – Frame controls – List boxes – Combo Boxes – Image objects – Picture boxes – Timer – Scroll bars – File System Controls (Drive, Dirlist, File List Boxes).

Unit:4	Title of the Unit (Capitalize each Word)	15-- hours

Introduction to Built-in ActiveX Control: Tool bar – The Treeview control – The Listviewcontrol – the imagelist control – Common Dialog Control – StatusBar Control – Rich Textbook

Control – Menu Editor.		
Unit:5	**Title of the Unit (Capitalize each Word)**	**8-- hours**
DDE Properties – DDE Events – DDE Methods – OLE Properties – ActiveX Control Creationand Usage and ActiveX DLL Creation and Usage – Data Base Access – Data Control – Field Control – Data Grid Record set using SQL to manipulate Data – Open Data base Connectivity (ODBC).		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60-- hours**

Text Book(s)

1	Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd.
2	

Reference Books

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Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping with programme outcomes

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 11		Computer Application Visual Basic Practical II	4	-	-	4
Pre-requisite		Basic knowledge in visual basic	Syllabus Version			

Course Objectives:

The main objectives of this course are to:

1. To understand the basic alignment and formatting
2. To apply various financial management techniques
3. To create bank customer data base and supermarket bills using VB

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understanding the basic alignment and format function in VB	K2
2	Applying visual basic for capital budgeting and financing decisions	K3
3	Applying visual basic for budget preparation and highlighting	K3
4	Creating supermarket customers' bills	K6
5	Creating bank customer data base	K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	Title of the Unit (Capitalize each Word)	60-- hours

1. Design a form with text box to perform the alignment and format function.
2. Design a form to display the list of products by declaring array function.
3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).
4. Design a form to display an advertisement banner using image box control with string function.
5. Design a form to compute cost of capital using finance function in visual basic using check box.
6. Design a form to perform working capital analysis by declaring finance function using flex grid control.
7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.
8. Design a form to present product details like purchases, sales, profit,etc by declaring array functions and present the details in a rich text box(RTF).
9. Design a form to display Product Life Cycle using slider control.
10. Design a Pay Slip for an organization and create a data base using using SQL and Data Control.
11. Design the form to display the highlights of the budget using option button and animation.
12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.
13. Design the form to create a bank customer database by declaring simple

array and multiple arrays using Data Control.
14. Design a form to calculate minimum, maximum, reorder, reorder quantity,
EOQ and display the inventory control records using data object.
15. Design the form to display tree view and list of folders and files from a
directory of an organization.

Mapping with programme outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Core 12		**Banking theory**	3	-	-	3
Pre-requisite		**Basic knowledge in banking**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To conceptualize the working of banking system
2. To provide knowledge about the recent trends in banking
3. To analyze the role of central banks in country
4. To evaluate the role of SBI
5. To analyze the role of banks in rural financing

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remembering the various aspects and working of banking industry	K1
2	Comparing various trends in banking industry	K2
3	Analyzing the role of central banking system	K4
4	Remembering the role and functions of SBI	K1
5	Understanding the role of banking in rural financing and developement	K2

K1– Remember; **K2**–Undestand; **K3**– Apply; **K4**– Analyze; **K5**– Evaluate; **K6**– Create

Unit:1	Title of the Unit (Capitalize each Word)	8-- hours

Origin of banks – Definition of banking – Classification of banks – Banking system – Unit banking – Branch banking, Universal banking & Banking markets- Functions of Modern Commercial Banks

Unit:2	Title of the Unit (Capitalize each Word)	9-- hours

Recent trades in Indian banking – Automated Teller Machines – Customer services – Debit cards – Credit cards – E-banking

Unit:3	Title of the Unit (Capitalize each Word)	8-- hours

Central banks – Functions – Credit control measures – Quantitative and selective credit control measures – Role of RBI in regulating and controlling banks

Unit:4	Title of the Unit (Capitalize each Word)	7-- hours

State bank of India – Evolution – Functions – Role of SBI in Economic Development

Unit:5	Title of the Unit (Capitalize each Word)	11-- hours

Commercial banks function – Rural financing – Regional rural banks – Place of co – operative banks in the Indian banking scene

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**45-- hours**

Text Book(s)

1	Banking of india - Panandigar . S.J
2	A text book of banking - Radhasamy .M &Vasudevan . S.V
3	A text book of banking - Maheswari .S.N

Reference Books

1	Indian banking - Natarajan .S &Parameshwaran .R
2	Banking and financial system - Santhanam

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping with programme outcomes

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

Fifth Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core-13		**SOFTWARE ENGINEERING**	4	-	-	4
Pre-requisite		**Basic computer knowledge**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To provide information about various software products
2. To understand software project planning and scheduling
3. To provide information about COCOMO model
4. To understand the process of software quality assurance and configuration management
5. To understand the process of risk management

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Recalling various software products	K1
2	Understanding the process of software project planning and scheduling	K2
3	Applying COCOMO model	K3
4	Evaluating software quality assurance procedures	K5
5	Applying various risk management strategies	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create		

Unit:1	Title of the Unit (Capitalize each Word)	20-- hours

Software Product and Process: Software Characteristics & Applications, Software Process,Software Process Models; Linear Sequential Model, Prototyping Model, RAD Model, Evolutionary Software Process Models, Software Development Process

Unit:2	Title of the Unit (Capitalize each Word)	18-- hours

Software Project Planning and Scheduling: Software Requirement, Software Requirements, Specification, Requirements Validation, Software Design Principles, Software Project. Estimation: Size Oriented, Function Oriented, Software Metrics, Software Cost Estimation,

Unit:3	Title of the Unit (Capitalize each Word)	17-- hours

COCOMO Model, Project Scheduling, Software Staff & Personnel Planning, Rayleigh Curve, Software Team Organization & Control Structure. Project Monitoring & Control Techniques

Unit:4	Title of the Unit (Capitalize each Word)	15-- hours

Software Quality Assurance & Configuration Management: Software Quality, Software Quality Assurances, Software Testing, Formal Technical Reviews, ISO Software Quality, Standards, Software Configuration Management, SCM Process, Configuration Audit.

Unit:5	Title of the Unit (Capitalize each Word)	18-- hours

Risk Management: Software Risks, Reactive and Pro-active Risk Strategies, Risk Identification,

Risk Projection, Risk Mitigation, Risk Monitoring and Management		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars - webinars		
	Total Lecture hours	**90-- hours**

Text Book(s)

1	Roger. S. Pressman (2001). Software Engineering: A Practioner's Approach. McGrawHill, New Delhi, Fifth Edition.
2	Aggarwal, K.K.& Singh, Yogesh (2005). Software Engineering. New Age International.

Reference Books

1	Walker Royce (2001). Software Project Management: A Unified Framework. PearsonEducation Asia, Singapore, First Edition.
2	

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:	

Mapping with programme outcomes					
Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	M	S	M	S	S
CO5	S	S	S	M	S

Course code		TITLE OF THE COURSE	L	T	P	C
Core-14		**Management Accounting**	4	-	-	4
Pre-requisite		**Basic Knowledge In Accounting**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To understand the procedures and concepts of management accounting
2. To apply various techniques of financial analysis
3. To analyze various kind of ratio analysis for decision making
4. To assist in preparing fund flow statements and cash flow statements
5. To understand the procedure of marginal costing

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recalling the process and techniques of management accounting	K1
2	Apply various techniques of financial analysis for decision making	K3
3	Analyze financial statements using ratio analysis	K4
4	Analyze financial statements using fund flow statements and cash flow statements	K4
5	Understanding the decision making process using marginal costing techniques	K1

K1 - Remember; **K2** - Undestand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	Title of the Unit (Capitalize each Word)	15-- hours

Introduction-Management Accounting-Need and importance-Meaning Definition-Objectives andScope, its distinction between Financial and Cost accounting-Advantages and limitations ofManagement accounting management - Accountant-Role-Essential qualities

Unit:2	Title of the Unit (Capitalize each Word)	10-- hours

Financial Statement Analysis-Interpretation and criticism of financial statements-Trendpercentages-Inter firm Comparison-Necessity and limitations

Unit:3	Title of the Unit (Capitalize each Word)	10-- hours

Ratio Analysis-Meaning, advantages, limitations, Balance sheet ratios, Profit & Loss A/c Ratios, Liquidity, Solvency ratios, Overall Performance ratios (Advanced Problems)

Unit:4	Title of the Unit (Capitalize each Word)	15-- hours

Fund flow statement and cash flow statement-advantages of fund flow statement, distinction between Fund flow and Cash flow statement.

Unit:5	Title of the Unit (Capitalize each Word)	8-- hours

Marginal Costing-As a tool of decision making, Fixed and variable cost, contribution, Breakeven analysis, Profit Volume Ratio, Limiting factor, Marginal costing and importantmanagement decision (Problems on decision making only)

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**60-- hours**

Text Book(s)

1	R. N. Anthony / G. A. Walsh : Management Accounting
2	M. Y. Khan. K. P. Jain : Management Accounting
3	I. M. Pandy : Management Accounting

Reference Books

1	Richard M.Lynech&Robert Williamson:Accounting for Management Planning & Control
2	Dr. Mahesh Kulkarni : Management Accounting Career Publications, Nasik

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping with programme outcomes

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core-15		**Technology management**	4	-	-	4
Pre-requisite		**Basic knowledge in management**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To establish knowledge about the relationship between technology and management
2. To provide knowledge about change management
3. To offer insights about innovation management
4. To provide insights about the business process engineering
5. To provide knowledge about creative and lateral thinking

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recalling the relationship between technology and management	K1
2	Understanding change management in organizational context	K2
3	Applying innovations in organizations	K3
4	Analyzing business process engineering	K4
5	Applying creative thinking in decision making	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		**Title of the Unit (Capitalize each Word)**	**15-- hours**

Technology Management : Understanding Technology and its Relationship with Wealth of Nations and Firms Specific Knowledge; Technology Life Cycles, Technology Acquisition and Absorption; Technology Exports / Joint venture Abroad. Technological Forecasting and Perspective Planning in Business Enterprises. Global Trends in Technology Management.

Unit:2		**Title of the Unit (Capitalize each Word)**	**15-- hours**

Change Management: Understanding the Nature, Importance, Forces, Types of Change;Diagnosing Organizational Capability to Change-strategy, Structure, Systems and People;
Personal Imperatives for Change, Building Culture for Change. Change Imperatives of New Technologies. Managing Transformations.

Unit:3		**Title of the Unit (Capitalize each Word)**	**15-- hours**

Innovations Management: Invention vs. Innovation; Innovation Strategies, Models; Concurrent

Unit:4		**Title of the Unit (Capitalize each Word)**	**15-- hours**

Engineering; Process Innovation. Economics of Innovation. Innovation Management.

Unit:5		**Title of the Unit (Capitalize each Word)**	**13-- hours**

Creative and Lateral Thinking Management: Creative Thinking, Problem Solving, Managing Lateral Thinking.

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**75-- hours**

Text Book(s)

1	Azad, R. R.(2000). Technology Transfer & Joint Ventures Abroad. Deep & DeepPublications,India.
2	Tushman, M.L. & Lawrence, P.R. (1997). Managing Strategic Innovation & Change.Oxford University Press, USA, New York.

Reference Books

1	Jones T. (2003). Innovating at the Edge: How Organizations Evolve and Embed
2	Innovation Capability. Butterwork Heinemann, U. K.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping with programme outcomes					
Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	S	S	S	M
CO3	S	M	M	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Core-16		**Principles of web designing**	4	-	-	4
Pre-requisite		**Basic web knowledge**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To provide insights about the use of HTML and graphics
2. To introduce XML among students
3. To introduce java scripting
4. To provide knowledge about various scripting techniques
5. To provide insights about web based data base tools

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various techniques of using HTML and graphics	K1
2	Applying XML techniques	K3
3	Understanding the techniques of JAVA scripting	K2
4	Comparing various scripting techniques	K2
5	Applying web based data base tools	K3

K1– Remember; **K2**–Undestand; **K3**– Apply; **K4**– Analyze; **K5**– Evaluate; **K6**– Create

Unit:1	Title of the Unit (Capitalize each Word)	15-- hours

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, Forms & Style Sheets..

Unit:2	Title of the Unit (Capitalize each Word)	10-- hours

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup.Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary

Unit:3	Title of the Unit (Capitalize each Word)	10-- hours

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frameswith Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

Unit:4	Title of the Unit (Capitalize each Word)	15-- hours

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

Unit:5	Title of the Unit (Capitalize each Word)	8-- hours
Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Page		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60-- hours

Text Book(s)

1	Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donell (Platinum Edition) (PHI)

Reference Books

1	PERL & CGI by Elizabeth Castro (Pearson Education

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping with programme outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	M	M	S
CO4	M	S	S	S	M
CO5	S	M	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Core-17		Computer web designing	-	-	-	0
Pre-requisite		Basic internet knowledge	Syllabus Version			

Course Objectives:

The main objectives of this course are to:

1. To create web pages for business organizations
2. To use HTML for programming purposes
3. To document information suing formatting and alignment

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Creating web pages for organizations	K6
2	Understanding programming using HTML	K2
3	Analyzing information using various formatting and alignment options	K4
4	Creating resumes using HTML	K6
5	Creating documents using forms	K6

K1 - Remember; **K2** - Undestand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		Title of the Unit (Capitalize each Word)	60-- hours

1. Create web pages for a business organisation using HTML Frames.
2. Create a Program using HTML to display the ordered list and unordered list of
a Departmental Store.
3. Program to display Image and text using HTML tag for an advertisement of a
Company Product.
4. Create a table to display list of products using HTML tag.
5. Create a document using Formatting and alignment to display Sales Letter.
6. Create a Resume using HTML Tags.
7. Create a website of your department with minimum five links using HTML.
8. Create a document using Form to support Local Processing of Order form.
9. Create a Form of the Customer Survey for the user to enter General name and
address information.
  10. Create a Frame to display a multiform document.

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Mapping with programme outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 1		Cost accounting	4	-	-	4
Pre-requisite		**BASIC ACCOUNTING KNOWLEDGE**	**Syllabus Version**			

Course Objectives:						
The main objectives of this course are to:						

1. To understand the concept and various components of costing
2. To assist preparation of accounts under process costing
3. To familiarize with the techniques of standard costing
4. To evaluate the cost under process costing
5. To help in analyzing the different techniques of standard costing and control

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Recall various concepts of costing and costing methods	K1
2	Compare the various elements of costing	K2
3	Apply innovative methods of costing techniques	K3
4	Analyse the various types of under process costing	K4
5	Analyze the different techniques of standard costing and control it	K4
K1 - Remember; **K2** - Undestand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create		

Unit:1		**Title of the Unit (Capitalize each Word)**	**15-- hours**

Overview of basic concepts in Cost Accounting - Element of Cost : Material, Labour andOverheads.- Material : Purchase procedure, storage and Inventory control, Landed cost of Material receipts. Methods of Pricing- issues, Methods of Inventory control - Labour :Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit rating-.

Unit:2		**Title of the Unit (Capitalize each Word)**	**10-- hours**

Overheads: Meaning, classification, allocation, apportionment and absorption, Accounting of overheads

Unit:3		**Title of the Unit (Capitalize each Word)**	**10-- hours**

Methods of Costing Job costing, Batch costing, Unit costing, Contract Costing,

Unit:4		**Title of the Unit (Capitalize each Word)**	**15-- hours**

Process Costing, Costing of by-products and joint products

Unit:5		**Title of the Unit (Capitalize each Word)**	**8-- hours**

Standard Costing – Analysis of Variance - Cost Book Keeping and Reconciliation between Costand Financial Accounts

Unit:6		Contemporary Issues	2 hours
Expert lectures, online seminars - webinars			
		Total Lecture hours	**60-- hours**

Text Book(s)

1	Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxmann's Allie Services Pvt. Ltd. New Delhi
2	N.K.Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt.Ltd. Calcutta

Reference Books

1	S. P.Iyengar: Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi
2	

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping Programme outcomes

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

Sixth Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core-18		**Management Information System**	4	-	-	4
Pre-requisite		**Basic organizational knowledge**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To conceptualize the need and use of management information system
2. To provide information about integrating management information system with business strategy
3. To acquaint the students with various risks and mitigation strategies relating to management information system
4. To provide information about emerging trends in management information system
5. To develop practical knowledge among management information system

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recalling the various uses of management information system	K1
2	Exemplifying the integration of MIS with business strategy	K2
3	Evaluating various risks and mitigation strategies of MIS	K5
4	Analyzing the trends in MIS	K4
5	Applying practical insights about management information system	K3

K1– Remember; **K2**–Undestand; **K3**– Apply; **K4**– Analyze; **K5**– Evaluate; **K6**– Create

Unit:1	Title of the Unit (Capitalize each Word)	20-- hours

Meaning and Role of Information Systems Types of Information Systems: Operations Support Systems, Management Support Systems, Expert Systems, and Knowledge Management Systems.

Unit:2	Title of the Unit (Capitalize each Word)	18-- hours

Information Systems for Strategic Management: Competitive Strategy Concepts, Strategic Roleof Information Systems. Integrating Information Systems with Business Strategy, Value ChainAnalysis, and Strategic Information Systems Framework

Unit:3	Title of the Unit (Capitalize each Word)	17-- hours

Planning for Information Systems: Identification of Applications, Business Planning Systemsand Critical Success Factors, Method of Identifying Applications, Risks in Information SystemsResource Requirements for Information Systems: Hardware and Capacity Planning, SoftwareNeeds, Procurement Options – Make or Buy decisions, Outsourcing as an Option.

Unit:4	Title of the Unit (Capitalize each Word)	15-- hours

Emerging Concepts and Issues in Information Systems: Supply Chain Management, CustomerRelationship Management, ERP. Introduction to Data Warehousing, Data Mining and itsApplications, Emerging Concepts in Information System Design and Application

Unit:5	Title of the Unit (Capitalize each Word)	18-- hours

Research Project:

Each student will write a research paper on a specific Information System related issue of their choice. This paper may include the following:

• Historic Development

• Examination of Current Issues

• Exploration of the Actual or Expected Impact on Employees, Industry or Government,

Presentation of available Alternatives if Applicable

- References

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	90-- hours

Text Book(s)

1	Kenneth,Laudon& Jane Laudon (2005).MIS: Managing the Digital Firm.Pearson Education.
2	James, A. O'Brien (2005). Introductio n to Information Systems. Tata McGraw Hill.

Reference Books

1	Turban, E., McLean, E. and Wetherbe, J. (2001). Information Technology for Management: Making Connections for Strategic Advantage. John Wiley and Sons.
2	Jawadekar, W. S. (2004). Management Information Systems. Tata McGraw Hill

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping with programme outcomes					
Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	M	M	S	M	S
CO5	S	M	M	S	M

Course code		TITLE OF THE COURSE	L	T	P	C
Core-18		JAVA programming	4	-	-	4
Pre-requisite		Basic knowledge in computer	Syllabus Version			

Course Objectives:

The main objectives of this course are to:

1. To provide overview about internet and related protocols
2. To provide insights about various operators
3. To provide knowledge about class fundamentals
4. To offer insights about different types of inheritance
5. To provide information about AWT classes

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recalling various concepts about internet and related protocols	K1
2	understanding various operators	K2
3	Comparing various class fundamentals	K2
4	Analyzing different types of inheritance	K4
5	Understanding about various AWT classes	K2

K1 - Remember; **K2** - Undestand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		Title of the Unit (Capitalize each Word)	15-- hours

Internet – Overview –Internet Protocols – Internet address – Internet access – Applications – Future of Internet and intranet related Applications. – Basic concepts of OOP – benefits of OOP – Object Oriented applications of OOP – Data types, variables and arrays – Programs with input,numeric input – type conversion and casting.

Unit:2		Title of the Unit (Capitalize each Word)	15-- hours

Operators – Arithmetic operators – Bitwise operators – Relational operators – Relational operators – Boolean operators – Logical operators – Assignment operators? Operators – Control statement – Selection statements – if, switch, iteration statements – while, do while, for, nested loops – jump statements, break, continue, return statements

Unit:3		Title of the Unit (Capitalize each Word)	15-- hours

Class fundamentals – Declaring Objects – Assigning Object Reference Variables – Introducing methods – Constructors – The this keyword – Garbage collection – The finalize () method. Overloading Methods – Objects as Parameters – Arguments Passing – Returning Objects – Recursion – Access Control – Static – Final – Arrays – Nested and Inner Classes – String Class – Command Line Arguments.

Unit:4		Title of the Unit (Capitalize each Word)	15-- hours

Inheritance Basics – Using Super – Creating a Multilevel Hierarchy – When Constructorsarecalled

– Method Overriding – Dynamic Method Dispatch – Using Abstract Classes – Using final with Inheritance – The Object Class. Packages – Access Protection – Importing Packages – Interfaces.

Unit:5	Title of the Unit (Capitalize each Word)	13-- hours

AWT classes – Windows fundamentals – Working with Frame windows – Working with graphics – Paint Mode – Fonts – Text and Graphics – AWT Controls – Labels – Buttons –Menus Handling Events by Extending AWT Components. Applet fundamentals – Applet Class – Understanding HTML Applet Tag

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

		Total Lecture hours	75-- hours

Text Book(s)

1	Internet and Intranet Engineering – Daniel Minoli – Tata McGraw Hill, 1999
2	Java – The complete Reference, Patrick Naughton& Herbert Schildt, Tata McGraw Hill.

Reference Books

1	Programming with Java – John R Hubbard – Schuam's Outline Series

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping with programme outcomes					
Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	M	M	S
CO3	S	M	S	S	M
CO4	M	S	S	M	S
CO5	S	S	S	S	M

Course code		TITLE OF THE COURSE	L	T	P	C
Core		Computer Java Script	4	-	-	4
Pre-requisite		Basic knowledge in JAVA	Syllabus Version			
Course Objectives:						

Course Objectives:

The main objectives of this course are to:

1. To understand working using JAVA programming
2. To do mathematical calculations using JAVA
3. To perform banking transactions using JAVA

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand using JAVA programming	K2
2	Applying JAVA for mathematical purposes	K3
3	Applying JAVA for analyzing employee payroll	K3
4	Applying Java for banking transactions	K3
5	Applying JAVA for simple spread sheet	K3

K1 - Remember; **K2** - Undestand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		Title of the Unit (Capitalize each Word)	60-- hours

1. Write a program to check whether a given number is prime or not.
2. Write a program to check whether the given year is leap year or not.
3. Write a program to find the Sum of the series $x + x2/2! + X3/3! + \ldots + xn/n!$
4. Write a program to find and replace a word with a string.
5. Write a program to prepare the mark list using Inheritance.
6. Create a simple calculator applet that implements the 4 basic mathematical function
7. Write a JAVA applet to calculate the payroll of employees.
8. Write a JAVA applet to create a simple spread sheet.
9. Create a program to perform Banking Transactions.
  10. Create a Program to display the resume of employees

Mapping with programme outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 2		Business Finance	4	-	-	4
Pre-requisite		Basic knowledge in finance	Syllabus Version		2020	

Course Objectives:

The main objectives of this course are to:

1. To understand the various concept relating to finance
2. To familiarize with the basics of financial planning
3. To analyze various sources and forms of finance
4. To understand the various dimensions of capital market and their components
5. To provide knowledge about capitalization and related theories

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various concepts relating to finance	K1
2	Understand the various techniques of financial planning	K2
3	Analyze various sources and forms of finance	K4
4	Understanding various dimensions of capital market and their components	K2
5	Understanding capitalization concept and related theories for decision making	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		Title of the Unit (Capitalize each Word)		15-- hours

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions

Unit:2		Title of the Unit (Capitalize each Word)		10-- hours

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals

Unit:3		Title of the Unit (Capitalize each Word)		10-- hours

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

Unit:4		Title of the Unit (Capitalize each Word)		15-- hours

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

Unit:5		Title of the Unit (Capitalize each Word)		8-- hours

Capitalization - Bases of Capitalization – Cost Theory – Earning Theory – Over Capitalization – Under Capitalization : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalization.

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**60-- hours**

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management - Saravanavel

Reference Books

1	Financial Management - L.Y. Pandey
2	Financial Management - M.Y. Khan and Jain
3	Financial Management - S.C. Kuchhal

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	L	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	M	S	M	M	M

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 3		**Entrepreneurial development**	4	-	-	4
Pre-requisite		**Basic knowledge about entrepreneurship**	**Syllabus Version**		**2020**	

Course Objectives:

The main objectives of this course are to:

1. To understand the basic concepts of entrepreneurship and related initiatives
2. To provide insights about the setting up of startups
3. To familiarize with the institutional services to entrepreneur
4. To provide knowledge about various financial support available to the entrepreneurs
5. To provide knowledge about various subsidies and incentives available for entrepreneurs

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the importance and role of entrepreneurship as an economic activity	K1
2	Compare the various forms of setting up a startup	K2
3	Understand the various institutional services to entrepreneur	K2
4	Analyze the various financial support available to the entrepreneurs	K4
5	Applying the various subsidies and incentives available for entrepreneurs	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	Title of the Unit (Capitalize each Word)	15-- hours

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit:2	Title of the Unit (Capitalize each Word)	10-- hours

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit:3	Title of the Unit (Capitalize each Word)	10-- hours

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit:4	Title of the Unit (Capitalize each Word)	15-- hours

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit:5	Title of the Unit (Capitalize each Word)	8-- hours

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**60-- hours**

Text Book(s)

1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –RenuArora&S.KI.Sood

Reference Books

1	Entrepreneurial Development – S.S.Khanka 4. Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	M	M	S
CO4	M	M	S	S	S
CO5	S	M	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 4		**Financial management**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in finance**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To conceptualize various aspects of financial management
2. To provide information bout various source of financing
3. To analyze the capital structure of a business using various theories
4. To provide information about working capital management of the business
5. To provide knowledge about dividend decision

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recalling various concepts and terminologies in financial management	K1
2	Comparing various source of financing	K2
3	Analyzing the capital structure of a business	K4
4	Understanding the working capital position of a business	K2
5	Analyzing different dividend policies	K4

K1 - Remember; **K2** - Undestand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		**Title of the Unit (Capitalize each Word)**	**20-- hours**

Evolution of financial-management, scope and objectives of financial management. Capitalbudgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

Unit:2		**Title of the Unit (Capitalize each Word)**	**18-- hours**

Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits,factors affecting long term funds requirements.

Unit:3		**Title of the Unit (Capitalize each Word)**	**17-- hours**

Lease financing: Concept, types. Advantages and disadvantages of leasing.Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital Operating and Financial Leverage.

Unit:4		**Title of the Unit (Capitalize each Word)**	**15-- hours**

Working Capital: Concepts, factors affecting working capital requirements, Determiningworking capital requirements, Sources of working capital.

Unit:5		**Title of the Unit (Capitalize each Word)**	**18-- hours**

Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in

dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA and CAPM

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**90-- hours**

Text Book(s)

1	N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.

Reference Books

1	Sharma and Sashi Gupta, Financial Management.
2	I M Pandey, Financial Management.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	M	S	M	S	S
CO4	S	S	S	S	M
CO5	S	M	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 5		Financial markets	4	-	-	4
Pre-requisite		Basic knowledge about financial market	Syllabus Version		2020	

Course Objectives:
The main objectives of this course are to:

1. To understand the basic concepts of financial market
2. To analyze the working and components of corporate securities market
3. To evaluate the functioning of stock exchanges in India
4. To evaluate the role of banks and intermediaries in financial market
5. To provide insights about the new models and innovative trends in financing

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Recall the basic concepts of financial market	K1
2	Analyze the working and components of corporate securities market	K4
3	Understanding the functioning of stock exchanges in India	K2
4	Understanding the role of banks and intermediaries in financial market	K2
5	Apply various trends and new models in financing	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		Title of the Unit (Capitalize each Word)		20-- hours

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

Unit:2		Title of the Unit (Capitalize each Word)		18-- hours

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

Unit:3		Title of the Unit (Capitalize each Word)		17-- hours

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit:4		Title of the Unit (Capitalize each Word)		15-- hours

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit:5		Title of the Unit (Capitalize each Word)		18-- hours

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90-- hours

Text Book(s)

1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management - Saravanavel
3	Financial Management - M.Y. Khan and Jain
4	Financial Management Theory and Practice - Prasanna Chandra

Reference Books

1	Financial Management - L.Y. Pandey
2	Financial Management - S.C. Kuchhal
3	Principles of Financial Management - S.N. Maheshwari

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	M	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 6		**Investment management**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic investment knowledge**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To understand various alternatives of investment
2. To understand about classification of investment market
3. To perform fundamental analysis before investing
4. To evaluate various types of fundamental analysis
5. To understand about optimum portfolio construction and management

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Recalling various alternatives of investment	K1
2	Comparing the features of various investment markets	K2
3	Analyzing investments using fundamental analysis	K4
4	Applying technical analysis for evaluating investments	K3
5	Analysing an optimum portfolio for investment	K4

K1 - Remember; **K2** - Undestand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	Title of the Unit (Capitalize each Word)	20-- hours

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;

Unit:2	Title of the Unit (Capitalize each Word)	18-- hours

Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities;Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing;markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;

Unit:3	Title of the Unit (Capitalize each Word)	17-- hours

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities RiskAnalysis in Investment Decision; Systematic and Unsystematic Risk;

Unit:4	Title of the Unit (Capitalize each Word)	15-- hours

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis

Unit:5	Title of the Unit (Capitalize each Word)	18-- hours

Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz

Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model			
Unit:6	**Contemporary Issues**		**2 hours**
Expert lectures, online seminars - webinars			
	Total Lecture hours		**90-- hours**

Text Book(s)	
1	Alexander, Gordon J. and Sharpe, William F. (1989), "Fundamental of Investments", Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). 6. Haugen, Robert, H. (198), "Modern Investment Theory", Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2	Ballad, V. K, (2005), "Investment Management Security Analysis and PortfolioManagement", 8th Ed, S. Chand, New Delhi.
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), "Modern Portfolio theory and

Reference Books	
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), "Security Analysis and Portfolio Management", 6th Ed, Pearson Education.
2	Fuller, Russell, J. and Farrell, James, L. (1993), "Modern Investment and Security Analysis", McGraw Hill, New York.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
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Course Designed By:

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	M	S	M	S	S
CO4	S	S	M	M	M
CO5	S	M	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 7		**Income tax and law practice**	4	-	-	4
Pre-requisite		**Basic knowledge in law**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To understand the various concepts of income tax and related terminologies
2. To familiarize with calculation if income under different heads
3. To understand the process of set off and carry forward of losses while computing total income
4. To evaluate the set off and carry forward of losses while calculating personal income
5. To generate self-assessment of income and tax computation

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the various terminologies related to income tax	K1
2	Understand the method of calculating and levying tax	K2
3	Apply the various tax laws and available provisions in tax computations	K3
4	Apply the set off and carry forward of losses while calculating personal income	K3
5	Analyse self-assessment of income and tax computation	K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		Title of the Unit (Capitalize each Word)	20-- hours

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

Unit:2		Title of the Unit (Capitalize each Word)	18-- hours

Heads of Income: Income from Salaries – Income from House Property.

Unit:3		Title of the Unit (Capitalize each Word)	17-- hours

Profit and Gains of Business or Profession – Income from Other Sources.

Unit:4		Title of the Unit (Capitalize each Word)	15-- hours

Capital Gains – Deductions from Gross Total Income.

Unit:5		Title of the Unit (Capitalize each Word)	18-- hours

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

		Total Lecture hours	90-- hours

Text Book(s)

1	Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi
Reference Books	
1	Dr. HC Mehrotra, "Income-tax Law and Accounts" SahithyaBhavan publishers
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Programme outcomes

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

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 8		**Banking Law and Practice**	4	-	-	4
Pre-requisite		**Basic knowledge in Banking**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To provide knowledge about the working of banking industry
2. To understand the basic understanding of loan disbursement policies of banks
3. To provide insights about various documents used in banking services
4. To analyze the various loan related process and formalities of banks
5. To assist in classifying various kind of documents involved in banking services

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Remembering the various terms and concepts used in banking industry	K1
2	Understanding the various process and activities of commercial banks	K2
3	Executing various use of documents for easy and simple banking	K3
4	Analyze the various loan related process and formalities of banks	K4
5	Classifying various kind of documents involved in banking services	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create		

Unit:1	**Title of the Unit (Capitalize each Word)**	**20-- hours**

Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account.

Unit:2	**Title of the Unit (Capitalize each Word)**	**18-- hours**

Opening of account – special types of customer – types of deposit – Bank Pass book – collecting banker – paying banker – banker lien.

Unit:3	**Title of the Unit (Capitalize each Word)**	**17-- hours**

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.

Unit:4	**Title of the Unit (Capitalize each Word)**	**15-- hours**

Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

Unit:5	**Title of the Unit (Capitalize each Word)**	**18-- hours**

Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, Teller system.

Unit:6	**Contemporary Issues**	**2 hours**

Expert lectures, online seminars - webinars			
		Total Lecture hours	**90-- hours**

Text Book(s)	
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2	Basu : Theory and Practice of Development Banking
3	Reddy &Appanniah : Banking Theory and Practice

Reference Books	
1	Natarajan& Gordon : Banking Theory and Practice
2	Banking Regulation Act, 1949.
3	Reserve Bank of India, Report on currency and Finance 2003-2004.

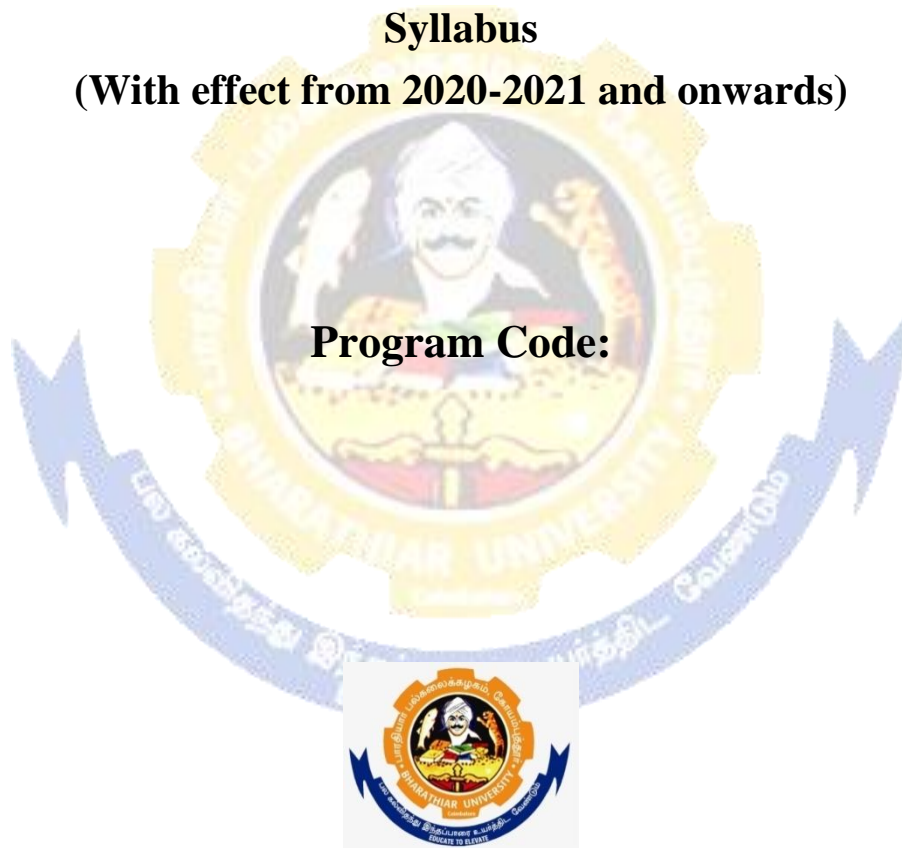| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**	
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Course Designed By:	

Mapping Programme outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

Annexure

Bachelor of Commerce
(Information Technology)

Syllabus
(With effect from 2020-2021 and onwards)

Program Code:

Bachelor of Commerce
Bharathiar University
(A State University, Accredited with "A" Grade by NAAC and
13th Rank among Indian Universities by MHRD-NIRF)
Coimbatore 641 046, INDIA