

**CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED
CURRICULUM FRAMEWORK
B.COM., COMPUTER APPLICATIONS**

Those who have joined in the Academic year 2023-24 onwards

PROGRAMME OBJECTIVE:

The B.Com Computer Application Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme :	B.COM Computer Applications
Programme Code :	
Duration :	3 Years (UG)
Programme Outcomes :	<p>PO1 : Disciplinary knowledge : Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2 : Communication Skills : Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one’s views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p>PO3 : Critical Thinking : Capability to apply analytic thought to the body of knowledge ; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4 : Problem Solving : Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5 : Analytical Reasoning : Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6 : Research- related skill : A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p>PO7 : Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p>

	<p>PO8 : Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p>PO9 : Reflective thinking : Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p>PO10 : Information/Digital Literacy : Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.</p> <p>PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p>PO12 : Multicultural competence : Posses knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO13: Moral and Ethical awareness /reasoning : Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue’s related to one’s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p>PO14 : Leadership readiness/qualities : Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p> <p>PO15 : Life Long Learning : Ability to acquire knowledge and skills, including “learning how to learn” , that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes :</p>	<p>PSO1 – Placement :</p> <p>To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World:</p> <p>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society :</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>

**CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED
CURRICULUM FRAMEWORK
Commerce with Computer Applications**

Part	Courses	Subject	Code	Cr.	Hrs
SEMESTER I					
I	Lang. – I	nghJj;jkpo; - I	230103101	3	6
II	Lang. - II	General English	231003101	3	4
III	CC – 1	Financial Accounting – I	231703101	4	5
	CC – 2	Principles of Management	231703102	4	5
	EC – I [Any One]	1. Computer Fundamentals 2. Indian Economic Development	231703103 231703104	3	4
IV	SEC–I(NME)	Principles of Accounting	234603117	2	2
IV	FC	Office Automation lab	234403117	2	2
	AECC – 1	Soft Skill – 1	236003101	2	2
	Total			23	30
SEMESTER II					
I	Lang. -I	nghJj;jkpo; - II	230103201	3	6
II	Lang. -II	General English	231003201	3	4
III	CC – 3	Financial Accounting - II	231703201	4	5
	CC - 4	Business Law	231703202	4	5
	EC – II [Any One]	1. Digital Marketing 2. Programming with C++	231703203 231703204	3	4
IV	SEC–II (NME)	Principles of Marketing	234603217	2	2
	SEC - III	Programmming in C lab	234403217	2	2
	AECC –II	Soft Skill - 2	236003201	2	2
				23	30
SEMESTER III					
I	Lang. -I	nghJj;jkpo; - III	230103301	3	6
II	Lang. -II	General English	231003301	3	4
III	CC – 5	Corporate Accounting I	231703301	4	5
	CC - 6	Company Law	231703302	4	5
	EC – 3	1. Visual Basic 2. Business Communication	231703303 231703304	3	4
IV	SEC –IV	Business Taxation - I	234403317	1	1
	SEC – V	Business Analytics Lab - I	238203317	2	2
	AECC – III	Soft Skill - 3	236003301	2	2
	EVS	Environmental Studies	234103301	1	1
				23	30

Part	Courses		Code	Cr.	Hrs
SEMESTER IV					
I	Lang. – I	nghJj;jkpo; - IV	230103401	3	6
II	Lang. - II	General English	231003401	3	4
III	CC – 7	Corporate Accounting II	231703401	4	5
	CC - 8	Business Mathematics & Statistics	231703402	4	5
	EC – IV	1. Computer Networks	231703403	3	3
2. Java Programming		231703404			
IV	SEC –VI	Business Taxation - II	234403417	2	2
IV	SEC –VII	Business Analytics Lab - II	238203417	2	2
	AECC- Soft Skill – 4	Soft Skill - 4	236003401	2	2
	EVS	Environmental Studies	234103401	1	1
	Total			24	30
SEMESTER V					
III	CC – 9	Cost Accounting	231703501	4	5
	CC - 10	Banking Law and Practice	231703502	4	5
	CC - 11	Income tax law and Practice - I	231703503	4	5
	Core 12	Project with Viva Voce	231703504	4	4
	EC – V	1. Introduction to Oracle and SQ File	231703505	3	5
		2. OOPS C++	231703506		
EC – VI	1. Management Information System	231703507	3	5	
	2. Mobile Computing	231703508			
IV		Value Education	234303501	1	1
		Internship/Industrial Training(carried out in II year summer vacation)30 hrs	231703509	2	
				25	30
SEMESTER VI					
III	CC – 13	Cost Accounting - II	231703601	4	5
	CC – 14	Management Accounting	231703602	4	5
	CC – 15	Income Tax law and Practice II	231703603	4	5
	EC –7	1. PHP programming	231703604	3	5
		2. Web Designing	231703605		
	EC - 8	1. Introduction to ERP	231703606	3	5
2. Cryptography & Network Security		231703607			
IV	Processional competency skill enhancement course	General awareness for Competitive Examinations	234403617	2	4
		Value Education	234303601	1	1
V		Extension Activity (outside college hrs)	231703608	1	
				22	30

Title of the Course		CORPORATE ACCOUNTING I						
Category	Core – 5	Year	II	Credits	4	Course Code	231703301	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
				5	-	--	5	25
Learning Objectives								
LO1	To understand about the pro-rata allotment							
LO2	To know the provisions of companies Act under Redemption of Preference shares and debentures							
LO3	To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013							
LO4	To examine the factors affecting goodwill of a company							
LO5	To identify the Significance of International financial reporting standard (IFRS)							
Prerequisites: Should have studied Accountancy in XII Std								
Unit	Contents							No. of Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Underwriting of Shares– Underwriting Commission - Types of Underwriting.							15
II	Redemption of Preference Shares Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Profit Prior to Incorporation							15
III	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation.							15
IV	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss.							15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Ind AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.							15
THEORY 20% & PROBLEM 80%								

CO	Course Outcomes
CO1	To understand the provisions for underwriting commission
CO2	To examine the provisions of issue and redemption of preferences shares and debentures
CO3	To illustrate part I and part II forms
CO4	To value shares and goodwill
CO5	To analyse IND AS 7, 12,16
Textbooks	
1.	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.
2.	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
3.	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
4.	B.Raman, Corporate Accounting, Taxmann, New Delhi.
5.	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.
6.	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1.	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
2.	Prof.Mukeshbramhbutt, Devi,CorporateAccountingI, AhilyaPublication, Madhya Pradesh
3.	Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
4.	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1.	https://www.tickertape.in/blog/issue-of-shares/
2.	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3.	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		COMPANY LAW						
Category	Core - 6	Year	II	Credits	4	Course Code	231703302	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	--	5	25	75	100
Learning Objectives								
LO1	To know Company Law 1956 and Companies Act 2013							
LO2	To have an understanding on the formation of a company							
LO3	To understand the requisites of meeting and resolution							
LO4	To gain knowledge on the procedure to appoint and remove Directors							
LO5	To familiarize with the various modes of winding up							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							15
II	Formation of Company Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.							15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.							15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.							15
V	Winding up Meaning – Company liquidator - Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up.							15

CO	Course Outcomes
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	
1	N.D. Kapoor , Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nicholos Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

Mapping With Programme Outcomes And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 - Strong, 2 - Medium , 1- Low

Title of the Course		VISUAL BASIC						
Part		III						
Category	Elective – 3.1	Year	II	Credits	3	Course Code	231703303	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		4	-	--	4	25	75	100
LO1	To conceptualize the working of visual basic							
LO2	To provide knowledge about various variables used in visual basic							
LO3	To understand about various controls in visual basic							
LO4	To have more insights about working with forms and procedures							
LO5	To impart more information about database connecting tools							
Prerequisite: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction to Visual Basic: Introduction Graphics User Interface (GUI), Programming Language (Procedural, Object Oriented, Event Driven), The Visual Basic Environment IDE; Introduction to VB Controls: Textboxes, Frames, check Boxes, Option Buttons, Setting a Border & Style, the shape Control, The line control, Working with multiple controls and their properties, Designing the user Interface, Keyboard access, tab controls. Default & controls property, Coding for Controls, list box and combo box and their properties, filing the list box using property window/ add item method, picture/ image box and their properties.							12
II	Variables, Constants and Calculations: Variables, Variables Public, Private, Static, Constants, Data Types, Naming rules/ conventions, Named & intrinsic, Declaring variables, Scope of variables, Val Function, Arithmetic operations, formatting Data. Error functions and types. Introducing to menu editor							12
III	Decision & conditions and Controls: If Statement, If then-else Statement, Comparing String, Compound conditions (and, or Not), Nested if Statements, Case Structure, Using If Statements with option Buttons & Check Boxes, Displaying Message in Message Box, testing whether input is valid or not. Using call Statement to call a procedure. Do loop, while and for next loop							12
IV	Working with forms and procedures: Introducing to forms and types of forms and setting form properties, Creating, adding, removing Forms in project, hide, Show Method, Load, Unload, Statement, Me Keywords, Referring to objects on a Different Forms							12
V	Introduction to database connecting tools (ADO, DAO, ADODC, ADODB), Creating the database file for use by Visual Basic (Using MSAccess),, Using the Data control, Setting its property, Using Data control with forms, using list boxes & combo boxes as data bound controls, updating a database file (adding, deleting records): PS –(Basic concepts only)							12

CO	Course Outcomes
CO1	Recall working in visual basics
CO2	Comparing various kind of variables in visual basics
CO3	Applying control in visual basic
CO4	Analyzing work with forms and procedures
CO5	Design the database file.
Textbooks	
1	Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd.
2	Gary Cornell, “Visual Basic 6 from the Ground up”, First Edition, 1999, TataMcGraw-Hill.
3	Steven Holzner, “Visual Basic 6 Black Book”, Second Edition, 1999,Oreilly.
Reference Books	
1.	Noel Jerke, “Visual Basic 6 (The Complete Reference)”, Second Edition, 1999, TataMcGraw-Hill.
2.	Overland Brian, “Visual Basic 6 in Plain English”, Third Edition, 1999, JohnWiley
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.tutorialspoint.com/listtutorials/visual-basic
2	https://www.google.co.in/books/edition/Beginning_Visual_Basic_2015/Ax4FCAAQBAJ?hl=en&gbpv=1&dq=Visual%20basic&pg=PR1&printsec=frontcover
3	https://www.google.co.in/books/edition/Visual_Basic_6_Programming_Black_Book_Wi/a5iIRThV0RoC?hl=en

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		BUSINESS COMMUNICATION						
Part		IV						
Category	Elective – 3.2	Year	II	Credits	3	Course Code	231703304	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		4	-	--	4	25	75	100
Learning Objectives								
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.							
LO2	To develop the students to understand about trade enquiries							
LO3	To make the students aware about various types of business correspondence.							
LO4	To develop the students to write business reports.							
LO5	To enable the learners to update with various types of interview							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need– Essentials of Effective Business Letters – Layout.							12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.							12
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence.							12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.							12
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Characteristics of a Good Speech.							12

CO	Course Outcomes
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons-New Delhi.
2	Gupta and Jain, Business Communication,Sahityabahvan publication, New Delhi.
3	K.P.Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd-NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 - Strong, 2 - Medium , 1- Low

Title of the Course		BUSINESS TAXATION - I						
Part		IV						
Category	SEC – IV	Year	II	Credits	1	Course Code	234403317	
		Semester	III					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	1	-	-	1	25	75	100	
Learning Objectives								
LO1	Gain factual knowledge of the vocabulary or terminology of business/indirect taxes							
LO2	To familiarise the students with the background and the terminology of a GST in India.							
LO3	Students will learn the registration procedures and GST Council							
LO4	To discuss the provisions regarding Levy of and Exemption from GST							
LO5	Develops Employability Skill							
Prerequisite: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	INTRODUCTION TO TAX SYSTEM: Meaning of Indirect Tax - Objectives of Taxations - Salient features of indirect taxes- merits and demerits of indirect tax systems -distinction between direct taxes and indirect taxes (Theory only)						3	
II	GST- OVERVIEW AND CONCEPTS: Introduction - meaning – Salient features of GST – advantages of GST - Types of GST in India – Simple Practical Problems relating to GST calculation (Theory and Simple Problems only)						3	
III	GST COUNCIL AND REGISTRATION UNDER GST: GST council- Meaning–Manner of Decision - Role and functions by the GST Council. Registration under GST - Need for registration – Procedure for Registration - Types of GST Registration. (Theory only)						3	
IV	EXEMPTED AND COMPOSITION SCHEME OF GOODS AND SERVICES: Exemptions Under GST -List of Exempted Goods and Services under GST- Composition scheme: meaning - Features- benefits and drawbacks– Practical Problems relating to exemptions (Theory and Simple Problems only)						3	
V	E-WAY BILL PROCEDURE AND GST NETWORK E-Way Bill–Meaning-benefits–Manner of Generation of E-Way Bill-Preparation of Tax invoice -credit note and debit note procedure - GST network- function and services (Theory only)						3	

CO	Course Outcomes
CO1	Impart fundamental knowledge and concept of indirect taxes.
CO2	Facilitates to get theoretical Knowledge and introduce the GST procedure applicable to various forms of GST tiers.
CO3	Get full knowledge on functions of GST councils and procedure for Registration.
CO4	Know about the rate of GST taxes and their exemption limits.
CO5	Acquire an insight on various E-way bills and its GST Network Services.

Textbooks	
1	Dr. H.C. Mehrotra, Prof. V.P. Agarwal , Goods and Services Tax and Customs Duty, SahityaBhawan Publications, 9th Revised Edition, Agra, 2023.
2	Dr. Sanjeet Sharma, ShailejaAnand, Goods and Services Tax, VK Global Publications, Jaipur, 2020.
3	T.S Reddy and Y.Hari Prasad Reddy, Business Taxation (Goods and Services Tax – GST), Margham Publications, Chennai –17, Revised Edition 2021.
Reference Books	
1	FCA Vineet Gupta, Dr. N.K. Gupta, Goods and Services Tax with Customs Law, ·Sultan Chand & Sons, Second Edition,2022.
2	CA AnoopModi, , CA Mahesh Gupta, CA Nikhil Gupta ·Goods And services Tax (GST) And Custom Duty, SBPD Publications, 2021.
3	V.Balachandran, GST and Customs Laws, Sultan Chand & Sons, New Delhi, First Edition, 2021.
4	Indirect taxation study notes Published by The Institute of Cost Accountants of India Revised Edition: January, 2021.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.icaai.org/post.html?post_id=17281
2	https://idtc.icaai.org/gst-topic-wise-study-material-list.html
3	https://cbic-gst.gov.in/pdf/media-interaction-ppt.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	3	2	3	3	2	2
CO2	3	3	2	3	2	3	2	3	3	2	2
CO3	3	3	3	2	2	3	2	3	3	2	2
CO4	2	2	3	2	1	3	2	3	3	2	2
CO5	3	3	3	2	1	3	2	3	3	2	2
TOTAL	14	13	13	12	10	15	10	15	15	10	10
AVERAGE	3	3	3	2	2	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

Title of the Course		BUSINESS ANALYTICS LAB - I						
Part		IV						
Category	SEC – V	Year	II	Credits	2	Course Code	238203317	
		Semester	III					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	-	-	2	2	25	75	100	
Learning Objectives								
To enable students to learn the basics of business data analytics platforms								
Prerequisite: Should have studied Commerce in XII Std								
Contents								
1. Create a table and apply the functions of Conditional Formatting, Handling Date and Time Data in MS-Excel.								
2. Create a stock sheet to apply the functions of DCount, DSum, Daverage, DMax, DMin in MS-Excel.								
3. Create an Excel program to prepare Pay Bill.								
4. Create an invoice bill details with tax in MS-Excel and apply the function of sorting, Filtering, Freezing panes.								
5. Create a Pivot table and apply the functions of grouping and slicing in MS-Excel.								
6. Create a data using hyperlink to webpage in MS-Excel.								
7. Create a full automatic mark statement using Lookup and apply the functions in MS-Excel.								

Reference Books	
1	Manisha Nigam, Advanced Analytics with Excel 2019, BPB Publications, 2020.
2	CA Dungan Chand U Jain, Excel tips 2.0, The chartered accountants study circle second Edition, 2020.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://edu.gcfglobal.org/en/excel2016/getting-started-with-excel/1/
2	http://edu.gcfglobal.org/en/excel2016/intro-to-formulas/1/
3	http://edu.gcfglobal.org/en/excel2016/doing-more-with-pivottables/1/
4	https://www.lifewire.com/excel-step-by-step-basic-tutorial-3123501
5	https://www.gacbe.ac.in/pdf/ematerial/18BCS5EL-U5.pdf

Title of the Course		CORPORATE ACCOUNTING II						
Category	Core 7	Year	II	Credits	4	Course Code	231703401	
		Semester	IV					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	-	5	25	75	100
Learning Objectives								
LO1	To know the types of amalgamation							
LO2	To gain an understanding about reconstruction							
LO3	To know Final statements of banking companies							
LO4	To understand the legal requirements of financial accounts							
LO5	To have an insight on modes of winding up of a company							
Prerequisites: Should have studied Financial Accounting in I Year								
Unit	Contents						No. of Hours	
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).						15	
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital.						15	
III	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).						15	
IV	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.						15	
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.						15	
THEORY 20% & PROBLEMS 80%								

CO	Course Outcomes
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction
CO2	Apply and alter the share capital and internal reconstruction
CO3	Do the accounting procedure of non-performing assets
CO4	Give the consolidated accounts of holding companies
CO5	Prepare liquidator’s final statements

Textbooks	
1	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
2	Dr.K.S.RamanandDr.M.A.Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing house, Mumbai.
3	R.L.GuptaandM.Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol2 S Chand & Sons, New Delhi.
5	S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

Title of the Course		BUSINESS MATHEMATICS & STATISTICS						
Part		III						
Category	Core	Year	II	Credits	4	Course Code	231703402	
		Semester	IV					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	-	5	25	75	100

Learning Objectives

LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarise with the measures of central tendency
LO4	To conceptualise with correlation co-efficient
LO5	To gain knowledge on time series analysis

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Ratio Ratio, Proportion, Indices and Logarithms.	15
II	Interest Simple and Compound Interest - Banker's Discount.	15
III	Business Statistics Measures of Central Tendency Arithmetic Mean, - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and - Variance and Standard Deviation & Co-efficient of variation.	15
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	15
V	Index Numbers Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.	15

CO	Course Outcome
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficients.
CO5	Assess problems on time series analysis

Textbooks

1	Dr.M. Manoharan, Dr.C. Elango, Prof.K.L.Eswaran Business Mathematics, Palani paramount Publication, Palani, Edition 2018.
2	Dr.M. Manoharan, Statistical Methods, Palani Paramount Publication, Palani – Edition 2018.

3	Dr.B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
4	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
5	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan publishing, Pune
6	Dr.S.Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
7	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		COMPUTER NETWORKS						
Part		III						
Category	Elective – 4.1	Year	II	Credits	3	Course Code	231703403	
		Semester	IV					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		3	-	-	3	25	75	100
Learning Objectives								
LO1	Study the basic taxonomy and terminology of the computer networking and enumerate the layers of OSI model							
LO2	To Acquire knowledge of physical layer							
LO3	To Apply the data link layer in Networks							
LO4	To analyze the network layer and design issues							
LO5	To imply of transport layer and transport protocol							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction – Uses of Computer Networks – Network Hardware- Network Software OSI Reference Model – TCP/IP Reference Model.							9
II	Physical Layer – Guided Transmission media – Wireless Transmission – Public switched Telephone Network –Local Loop – Trunks – Multiplexing- Switching.							9
III	Data Link Layer – Design Issues- Error Detection and Correction- Simplex Stop and Wait Protocol- Sliding Window Protocol.							9
IV	Network Layer – Design Issues – Routing Algorithm- IP Protocol – IP AddressesInternet Control Protocols.							9
V	Transport Layer: Addressing- Connection Establishment-Connection Release. Internet Transport Protocol: UDP-TCP. Application Layer: DNS- Electronic Mail- World Wide Web							9
CO	Course Outcomes							
CO1	Illustrate the usage of computer networks and functions of each layer in OSI and TCP/IP model							
CO2	Implications of Physical layer, and apply them in real time applications.							
CO3	Design of Data link layer							
CO4	Design of network link layers and generate IP Address							
CO5	Design of transport layer and Protocols needed for end –end delivery of packets Role of layer in real time applications							
Textbooks								
1	Andrew S. Tanenbaum, “Computer Networks”, Fourth Edition, 2008, PHI							
2	Behrouz and Forouzan, “Data Communication and Networking”, Third Edition, 2006, TMH							
3.	Tanenbaum, A. S. (2004). Computer Networks. Pearson Education							

Reference Books	
1.	Couch Digital and Analog communication systems, MacMillan publishing Co, 1990.
2.	William Stallings , Data and Computer Communications, MacMillan Publishing Co, second edition 1989
3.	Prokis, J.Q, Digital Communications, Mcgraw Hill , 1983
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html
2	https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&gbpv=0&bsq=computer%20networks

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

Title of the Course		JAVA PROGRAMMING						
Part		III						
Category	Elective – 4.1	Year	II	Credits	3	Course Code	231703404	
		Semester	IV					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		3	-	-	3	25	75	100
Learning Objectives								
LO1	To get in-depth Knowledge about the evolution of java and its Features							
LO2	Bring out the difference and similarities between C, C++ and java.							
LO3	Develop programmers in Java with its special Features.							
LO4	To apply the exception handling in Programming							
LO5	Implementing the code in internet using Applet with AWT controls.							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction to Java - Features of Java – Java Environment - Lexical Issues or tokens- Data Types - Variables - Arrays - Operators – Conditional Statements- Iterative Statements-General Structure of a Java Program.							12
II	Classes and Objects – Fields and Methods Declaration -Constructors – Method Overloading - Static keyword - Final keyword -String Class - String Buffer Class. Java Utilities: Scanner, Stack, Date, Vector, Enumeration. Inheritance: Keyword extends-Types of Inheritance–Keyword super- Overriding of methodsAbstract class and methods.							12
III	User-Defined Packages: Creating and accessing Packages. Interface: Defining Interface-Keyword implements -Multiple Inheritance using Interface. Threads: Introduction- Thread States or life cycle of threadCreation of threads using Thread class and Runnable interface –Thread methods -Thread Priorities - Thread Synchronization.							12
IV	Exception Handling: Types of errors - Syntax of Exception handling code – Built-in Exceptions – Multiple catch statements – Nested try block – Finally statement- Throwing our own exception using throw – Method throwing exception using throws keyword - Managing Errors.							12
V	Applets: Difference between applet and application -Applet life cycle - Building Applet code using Applet tag – Passing parameters to AppletsDrawing various shapes using Graphics Class. AWT Controls: Buttons, Labels, TextField, TextArea, Choice, CheckBox, List, ScrollBar and Layout Managers.							12
CO	Course Outcomes							
CO1	Importance of Java comparing the other language.							
CO2	Develop program using constructors and its types.							
CO3	Implementing the concept Exception handling various application.							
CO4	Analyzing different types of inheritance .							
CO5	Life Build Applet code using AWT controls and Layout managers							

Textbooks	
1	E. Balagurusamy, “Programming with Java”, Fourth Edition, 2010, Tata McGraw-Hill
2	P Radha Krishna, “Object Oriented Programming through Java”, Second Edition, 2007, Universities Press.
3	John R Hubbard, Programming with Java – Schuam’s Outline Series
Reference Books	
1	K. Arnold and J. Gosling, “The Java Programming Language”, Second Edition, 1996, Addison Wesley
2	P. Naughton and H. Schildt, “Java2 (The Complete Reference)”, Eight Edition, 2005, Tata McGraw Hill
3	Kathy Sierra and Bert Bates, “Head First Java”, Second Edition, 2003, Oreilly
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.tutorialspoint.com/java/java-quick-guide.htm
2	www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html
3	www.tutorialspoint.com/java/java_overview.htm

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		BUSINESS TAXATION - II						
Part		IV						
Category	SEC - IV	Year	II	Credits	2	Course Code	234403417	
		Semester	IV					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	2	-	-	2	25	75	100	
Learning Objectives								
LO1	To explain the procedure for registration of dealers and Input Tax Credit under GST							
LO2	To explain the payment of GST in ITC							
LO3	To impart knowledge about filing of returns and refund under GST							
LO4	Identify the compliance requirements for GST							
LO5	To familiarise the students with the levy and collection of Customs law in India.							
Prerequisite: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	INPUT TAX CREDIT: Meaning of Input Tax Credit –Eligibility and conditions for taking ITC– Manner of Utilisation of ITC- Apportionment of credit - Blocked credit - Problems relating to ITC Calculation. (Theory and Simple Problems only)						6	
II	PAYMENT OF TAX: Introduction – Meaning - Features- payment Process – Types of E-Ledgers – Reverse Charge Mechanism - provision related with TDS and TCS. (Theory only)						6	
III	RETURNS AND REFUND: Meaning of returns– types of returns under GST law –Matching reversal and reclaim of ITC - Meaning of refund –situation for refund under GST-procedure for claiming refund (Theory only)						6	
IV	ASSESSMENT OF TAX,AUDIT AND OTHER OFFENCES: Meaning of Assessment – different types of Assessment(sec.59 to 64) - Meaning of Audit -types of Audit – Major offence in GST Law –General disciplines related to Penalty- various punishment for certain offences. (Theory only)						6	
V	CUSTOMS ACT 1962: Customs duty – Meaning- demerits– types of customs duty- Exemptions from customs duty - Problems relating to Assessable value and Calculation of Customs duty. (Theory and Simple Problems only)						6	
THEORY 80% & PROBLEM 20%								
CO	Course Outcomes							
CO1	Gather the theoretical and practical knowledge of ITC concepts.							
CO2	Know about the basic idea of GST payment process.							
CO3	Become a tax consultant in preparing the tax planning, tax management, Payment of tax and filing of tax returns.							
CO4	Gain knowledge in Assessment procedures, techniques and skills needed in the field of auditor and other offence.							
CO5	Compute the assessable value of transactions related to goods and services for levy and determination of Custom duty liability							

Textbooks	
1	Dr. H.C. Mehrotra, Prof. V.P. Agarwal , Goods and Services Tax and Customs Duty, SahityaBhawan Publications, 9th Revised Edition, Agra, 2023.
2	Dr.Sanjeet Sharma, Shaileja Anand, Goods and Services Tax, VK Global Publications, Jaipur, 2020.
3	T.S Reddy and Y.Hari Prasad Reddy, Business Taxation (Goods and Services Tax – GST), Margham Publications, Chennai –17, Revised Edition 2021.
Reference Books	
1	FCA Vineet Gupta, Dr. N.K. Gupta, Goods and Services Tax with Customs Law, Sultan Chand & Sons, Second Edition, 2022.
2	CA AnoopModi, , CA Mahesh Gupta, CA Nikhil Gupta ·Goods And services Tax (GST) And Custom Duty, SBPD Publications, 2021.
3	V.Balachandran, GST and Customs Laws, Sultan Chand & Sons, New Delhi, First Edition, 2021.
4	Indirect taxation study notes Published by The Institute of Cost Accountants of India Revised Edition: January, 2021.
5	FCA Vineet Gupta, Dr. N.K. Gupta, Goods and Services Tax with Customs Law, Sultan Chand & Sons, Second Edition, 2022.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.icaai.org/post.html?post_id=17281
2	https://idtc.icaai.org/gst-topic-wise-study-material-list.html
3	https://taxmantra.com/wp-content/uploads/2017/03/GST-Ebook.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	1	1	2	3	2	3	2	2
CO2	2	2	3	2	1	2	3	2	3	2	2
CO3	3	2	2	3	2	2	3	2	3	2	2
CO4	3	3	3	3	3	2	3	2	3	2	2
CO5	3	2	2	2	3	2	3	2	3	2	2
TOTAL	14	12	13	11	10	10	15	10	15	10	10
AVERAGE	4	4	4	4	4	4	4	4	4	4	4

3 – Strong, 2- Medium, 1- Low

Title of the Course		BUSINESS ANALYTICS LAB - II						
Part		IV						
Category	SEC – VII	Year	II	Credits	2	Course Code	238203417	
		Semester	IV					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	-	-	2	2	25	75	100	
Learning Objectives								
To enlighten the students with the knowledge of various advanced function in EXCEL.								
Prerequisite: Should have studied Commerce in XII Std								
Contents								
<ol style="list-style-type: none"> 1. Create a Full Automatic Data Entry Form in MS-Excel. 2. Create an automated attendance sheet with salary using count if and data value in MS-Excel 3. Create a product table using Lookup-Index, Match in MS-Excel. 4. Create stock management using macros in MS-Excel. 5. Use the Decision making Tools What-if Analysis (Goal Seek, Scenario Manager and Data Table) in MS-Excel. 6. Create the presentation of data using charts in MS-Excel. 7. How to create an Automated Expense Tracker in MS-Excel 								
Reference Books								
1	Manisha Nigam, Advanced Analytics with Excel 2019, BPB Publications, 2020.							
2	CA Dungar Chand U Jain, Excel tips 2.0, The chartered accountants study circle second Edition, 2020.							
Web Resources								
1	https://www.exceldemy.com/excel-practice-exercises-pdf-with-answers/							
2	http://edu.gcfglobal.org/en/excel2016/whatif-analysis/1/							
3	http://edu.gcfglobal.org/en/excel2016/charts/1/							
4	https://www.shastacoe.org/uploaded/Dept/it/training_docs/Excel/Excel_Advanced_Training_Packet.pdf							
5	https://nanopdf.com/download/exercise-1-5af6c16cd657d_pdf							