ANNEXURE - 5

COMMERCE WITH COMPUTER APPLICATIONS

VISION:

- > To provide quality and in depth knowledge in Commerce and Computer Applications.
- > To inculcate initiative in students for better industry acceptance with necessary skills.
- > To transform the students into competent professional enabling attainment of social and economic goals.

MISSION:

- > The fundamental responsibility of the department is to serve the people and strive of the spread of business education and for academic excellence.
- > To provide a total personality of professional competence, self confidence and positive attitude to the students that would help in the development of our country.

Programme Educational Objectives (PEO)

PEO1	Natural navigators and nimble witted in diagnosing problems, in enlisting steps to rectify them and in providing the most effective solutions in the best
	possible way
PEO2	Moralistic while demonstrating their academic caliber, in recognizing and acknowledging value systems, in making decisions, accepting responsibilities
	and while concerned about society and public issues and needs
PEO3	Self-reliant in learning and in real life job situations through which they support their peers and become stable and reliable students, workers and citizens
PEO4	Steadfast in shielding and nurturing environment and stimulate its sustainable growth for a bright future
PEO5	Versatile and vibrant communicators in person and through other media. Vigilant/vital in prolonging the long winding richness and tradition of their mother tongue
PEO6	Neoteric global citizens of our nation, who would take the nation's pride around the world by adapting and adopting the scientific and technological developments
PEO7	Civilized and confident graduates, who believe in lifelong learning with the socio-cultural changes in the generations to come

Programme Objectives (PO)

PO1	Gain knowledge in commerce and accounting software for corporate
	requirements, demonstrate professional ethics in the social and legal aspect of
	commerce to diagnosing problems and providing the most effective solutions.
PO2	Get employment in marketing, software solutions, companies, banking and in
	various service sectors and create self-reliant entrepreneur in real life job
	situation.
PO3	Augment cultivation in communication, team spirit, leadership skills to
	stimulate its sustainable growth among students for their radiant future.
PO4	Pursue higher degree programs like MBA, M.Com, M.Com (CA), ACS, CA,
	MSW, etc to create sanguine generations to the nation.
PO5	Gear up with savior faire knowledge in decision making, accepting
	responsibilities in systematic issues and to be competent enough in the field of
	trade and commerce.
DDOC	DAM SDECIEIC OUTCOME (DSO)

PROGRAM SPECIFIC OUTCOME (PSO)

PSO 1	Acquiring a strong foundation of knowledge in different areas of commerce and computer applications.
PSO 2	To develop an attitude for working effectively and efficiently with updated knowledge in a business environment.
PSO 3	Apply the current techniques, skills and tools necessary for computing practices and ability to design implement spot knowledge for computer programming.
PSO 4	This program will provide practical exposures which would equip the students to face the modern day challenges in their future life.
PSO 5	Will possess a sound knowledge of the values of social ethics of human life.

PEO - PO MAPPING

PO PEO	PO1	PO2	РОЗ	PO4	PO5
PEO1	3	3	3	3	3
PEO2	3	3	2	3	3
PEO3	2	3	1	2	3
PEO4	2	3	2	2	3
PEO5	2	2	3	3	3
PEO6	2	3	3	2	3
PEO7	3	2	3	3	3

3 - STRONG; 2 - MEDIUM; 1 - LOW

Part – I	Part – II		Part –	III	Par	t – IV		Part – V (6 th Hr)	ACC (6 th Hr)		SLC	
I Lang (6)	II Lang (6)	Core Lab (5)	Core (5)	Allied Comm. CA (6)	SBE Major (2)	_	Total (30)	NCC/NSS/PED /RR/LS. (3)	Com.Eng (2)	Comp.Lit (1)	_	_
I Lang (6)	II Lang (6)	Core Lab (4)	Core (5)	Allied Comm. CA (6)	SBE Major (2)	Elec. EVS (1)	Total (30)	NCC/NSS/PED /RR/LS. (3)	Com.Eng (2)	Comp.Lit (1)	_	SLC Consumerism
Core (6)	Core Lab (6)	Core (4)	Core (4)	Allied Comm. CA (6)	NME (2)	SBE (2)	Total (30)	/RR/LS. (3)	(2)	Comp.Lit (1)	_	SLC Office Management
Core (6)	Core Lab (6)	Core (4)	Core (4)	Allied Comm. CA (6)	NME (2)	SBE (2)	Total (30)	NCC/NSS/PED /RR/LS. (3)	Com.Eng (2)	Comp.Lit (1)	_	SLC Salesmanship
Core (6)	Core (6)	Core (5)	Core Lab (5)	Elec. Project (5)	SBE Major (2)	Elec. W.S. (1)	Total (30)	-	Com.Eng (2)	Comp.Lit (1)	Skill Devt. – Career Guidance (3)	SLC Event Management
Core (5)	Core (5)	Core (4)	Elec. (6)	Elec. (6)	SBE Major (2)	Elec. VBE (2)	Total (30)	_	Com.Eng (2)	Comp.Lit (1)	Skill Devt – Career Guidance (3)	_
					·	TOTAL	180 Hrs					
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B.COM CA: CHOICE BASED CREDIT SYSTEM WITH OBE PATTERN FOR THOSE WHO HAVE JOINED FROM THE ACADEMIC YEAR 2021–22 ONWARDS

	FOR THO:	SE WHO HAVE JOINED FROM T	HE ACADEMI		AR 2	021	-22 (ONWAR		rks
D (6 th	~	Adl.	Exam	-	-
Part	Course	Subject	Sub code	Hrs.	Hr.	Cr.	Cr.	(Hrs)	-	tted
									Int.	Ext.
		SEMI	ESTER - I							
Ι	Lang – I	Nirumachattam	210203102	6		3		3	25	75
II	Lang – II	General English – I	211103101	6		3		3	25	75
	Core	Financial Accounting–I	211703101	5		5		3	25	75
III	Core	Office Automation – Lab	211703102	5		4		3	40	60
	Al.Comm CA	Fundamentals of Computer	211703121	6		5		3	25	75
IV	SBE – I	Principles of Marketing	214403117	2		2		3	25	75
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information	_		3			_	_	_
Addit	tional Credit	Communicative English–I	_	-	2			-	-	-
(Courses	Computer Literacy	-	-	1			_	_	_
		SEME	STER - II				1			
Ι	Lang – I	Vanigakadithangal	210203202	6		3	[3	25	75
II	Lang – II	General English – II	211103201	6		3		3	25	75
	Core	Financial Accounting – II	211703201	5		4		3	25	75
III	Core	Programming in C Lab	211703202	4		3		3	40	60
	Al. Comm	Programming in C	211703221	6		5		3	25	75
TT 7	SBE – II	Entrepreneurial Skill Development	214403217	2		2		3	25	75
IV	EVS	Environmental Studies	214103201	1		1		2	_	100
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information	-		3			_	_	-
Addi	tional Credit	Communicative English–I	218003201		2		1	3	25	75
(Courses	Computer Literacy	-		1			-	_	_
		SLC - Consumerism	218003217				3	3	-	100
		SEME	STER – III			I				
	Core	Financial Accounting- III	211703301	4		3	I	3	25	75
	Core	Cost Accounting	211703302	4		3		3	25	75
III	Core	Database Applications- Lab	211703303	6		3		3	40	60
111	Core	Visual Basic –Lab	211703304	6		4		3	40	60
	Al.Comm	Business Statistics	211703321	6		5		3	25	75
IV	NME – I	Fundamentals of Tally	214603317	2		2		3	25	75
	SBE- III	Logistics Management	214403317	2		2		3	25	75
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information	-		3			-	-	-
Addi	tional Credit	Communicative English–II	-		2			-	-	-
(Courses	Computer Literacy	-		1			-	-	-
		SLC -Office management	218003317				3	3	-	100

PartCourseSubjectSub codeHaH.Cr.Cr.Hat.Int.Bat.Intrastition of the second se	D .					6 th	6	Adl.	Exam	Ma	rks
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Core Partnership Accounting 211703402 4 1 3 1 3 2.5 7 Core Programming in PHP 211703404 6 1 4 1 3 2.5 7 Core PHP Programming Lab 211703404 6 1 4 1 3 2.5 7 IV Business Mathematics 211703401 6 1 2 2 1 3 2.5 7 V SEE-IV Research Methodology 214403417 2 1 3 2.5 7 V Extension activities NSS / NCC / PED/Rover and Rangers/Library Science and Information 1 2 1 3 2.5 7 Vdditional Credit Computer Literacy - 1 1 3 2.5 7 Vdditional Credit Core Mayanced Corporate Accounting 211703501 6 5 3 2.5 7 III Core Goods and Services Tax - I 21170			SEMEST	ER - IV							
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$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	_	Core	Partnership Accounting	211703402	4		3		3	25	75
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IV SBE - IV Reserve Methodology 214403417 2 2 2 3 25 7 V Extension activities NSS / NCC / PED/Rover and Rangers/Library Science and Information J <td></td> <td>Al.Com</td> <td>Business Mathematics</td> <td>211703421</td> <td>6</td> <td></td> <td>5</td> <td></td> <td>3</td> <td>25</td> <td>75</td>		Al.Com	Business Mathematics	211703421	6		5		3	25	75
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N.M.S.S.Vellaichamy Nadar College, Nagamalai, Madurai - 19

*Elective II: Elective paper has two choices, select any one.

1. Business Analytics - Lab - 211703604

2. International Trade - 211703605

ADVANCED CORPORATE ACCOUNTING Core Subject SEMESTER V

Code: 211703501 **6Hrs** /Week **Credits 5**

Preamble:

S To enable the students to have a comprehensive practices in the preparation of corporate accounts with the provisions of Companies' Act.

COURSE OUTCOMES (COs)

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Acquaint knowledge to raise money from investors who tend to invest their money and utilize this money for growth of the company.	Up to K3
CO2	Obtain know-how to redeem preference share at a fixed time, to sale of the shares through underwriters by giving commission and to compute profit or loss of a business for the period prior before and after that certificate of incorporation.	Up to K3
СОЗ	Get knowledge to determine profit or loss incurred by a company in a financial year and also knowing financial position of the company.	Up to K3
CO4	Get knowledge to apply the technique for predict the current worth of the company to invest.	Up to K3
CO5	Acquire knowledge to make ensure that a company is wind-up equitably and fairly and its debts paid when due.	Up to K3

K1- Knowledge K2 - Understand K3-Apply

UNIT – I:

[20 Hrs]

Company - Definition - Shares - Meaning - Types of shares- Division of share capital - Issue of Equity and Preference shares (excluding non-cash consideration) - at Par, at Premium and at Discount with pro-rata allotment excluding right issue and bonus shares - Calls in advance - Calls in arrears -Forfeiture of shares - Re-issue of forfeited shares.

UNIT – II:

Redemption of redeemable preference shares - Meaning - Provision for redemption of preference share excluding issue of bonus shares - Underwriting of shares - Pure underwriting - Firm underwriting - Profit prior to Incorporation excluding Balance sheet. (Simple problem only) UNIT – III:

Final Accounts of the Companies (Revised Format) - Introduction - PART II: Form of Statement of Profit and Loss with simple adjustment - PART I: Form of Balance Sheet with simple adjustment.

[15 Hrs]

[20 Hrs]

UNIT – IV:

Valuation of Goodwill – Definition - Factors affecting value of Goodwill – Methods of valuation of Goodwill – Average Profit Method –Super Profit Method – Capitalization Method.

Valuation of Shares – Introduction- Factors affecting value of Shares -Methods of valuation of Shares – Net Asset Method – Yield Method – Fair Value Method.

UNIT – V:

Liquidation of Companies – Meaning – Reasons for winding up – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Account.(Simple problem only).

Note: 20% Theory and 80% Problems

TEXT BOOK:

01. T.S.Reddy & Dr.A.Murthy, Corporate Accounting, Margham Publications, Chennai, Edition – 2022.

Units	Page No
т	1.2, 1.13-1.14, 1.16-1.30, 1.47-1.92
1	(Illustration 1 to Illustration 33 excluding bonus shares & Right issues)
	3.1- 3.22 (Illustration 1 to Illustration 9)
II	2.1 – 2.54 (Illustration 1 to Illustration 19)
	6.1 – 6.28 (Illustration 1 to Illustration 11)
III	7.1 – 7.67 (Illustration 1 to Illustration 7)
IV	8.1 – 8.112 (Illustration 1 to Illustration 44)
V	11.1 – 11.44(Illustration 1 to Illustration 17)

REFERENCES:

- 01.M.A.Arulanandam., and K.S.Raman, Advanced Accounting, Himalaya Publishers, Bombay, Edition 2021.
- 02.R.L.Gupta and Radhasamy, Advanced Accountancy, Sultan Chand and Sons, New Delhi, Edition 2021.
- 03.Jain and Narang, Advanced Accounting, Kalyani Publishers, New Delhi, Edition 2021.

WEB RESOURCES:

- 01.https://byjus.com/commerce/issue-of shares/#:~:text=The%20issue%20of%20shares%20is,2013%20while%20cir culating%20the%20shares
- 02.https://taxguru.in/company-law/redemption-preference-sharescompanies-act 2013.html#:~:text=A%20company%20engaged%20in%20the,proportionate

%20basis%2C%20at%20the%20option

- 03.https://economictimes.indiatimes.com/definition/underwriting
- 04.https://www.wallstreetmojo.com/final-accounts/
- 05.https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter13comp anyaccountsandauditingpractices.pdf

PEDAGOGY: Chalk & Talk, PPT

[20 Hrs]

[15 Hrs]

Modul	COURSE CONTENTS & TEACHING	No. of	Content	Teaching
e No.	Торіс	Lectur es	Delivery Method	Aids
	UNIT – I [20	Hrs]		
1.1	Company – Definition	1	PPT	LCD
1.2	Shares – Meaning, Types, Division of share capital	1	PPT	LCD
1.3	Issue of Equity and Preference shares at par	3	Chalk & Talk	Black Board
1.4	At premium	2	Chalk & Talk	Black Board
1.5	At discount	2	Chalk & Talk	
1.6	Pro-rata allotment	3	Chalk & Talk	
1.7	Calls in advance & Calls in arrears	3	Chalk & Talk	
1.8	Forfeiture of shares	2	Chalk & Talk	
1.9	Re-issue of forfeited shares	3	Chalk & Talk	
1.9) Hrs]		DIACK DUALU
) nisj		
2.1	Redemption of preference share – Meaning and Provisions	1	PPT	LCD
2.2	Problem – out of profits available	5	Chalk & Talk	
2.3	Underwriting - meaning	1	Chalk & Talk	Black Board
2.4	Pure – underwriting	4	Chalk & Talk	Black Board
2.5	Firm – underwriting	2	PPT	LCD
2.6	Profit prior to incorporation – meaning	2	Chalk & Talk	Black Board
2.7	Preparation of statement of Profit & Loss a/c	5	Chalk & Talk	Black Board
	I	5 Hrs]		
3.1	Final Accounts of Companies	1	PPT	LCD
	PART II: Form of statement of profit			
3.2	& loss a/c	5	Chalk & Talk	
3.3	PART I: Form of the balance sheet	9	Chalk & Talk	Black Board
) Hrs]		1
4.1	Valuation of Goodwill - Definition- Factors affecting value of Goodwill	1	PPT	LCD
4.2	Methods of valuation of Goodwill	1	Chalk & Talk	Black Board
4.3	Average Profit Method	2	Chalk & Talk	Black Board
4.4	Super Profit Method	3	Chalk & Talk	Black Board
4.5	Capitalization Method	3	Chalk & Talk	Black Board
4.6	Valuation of shares - Introduction - Factors affecting value of shares	1	PPT	LCD
4.7	Methods of valuation of shares	1	Chalk & Talk	Black Board
4.8	Net Asset Method	3	Chalk & Talk	
4.9	Yield Method	3	Chalk & Talk	Black Board
		2		
4.10	Fair Value Method UNIT – V [15		Chalk & Talk	DIACK DOATO
<u> </u>	L L	5 Hrs]		
5.1	Liquidation of Companies –Meaning and Reasons for winding -up	1	PPT	LCD
5.2	Statement of Affairs	6	Chalk & Talk	Black Board
5.3	Deficiency Account	1	Chalk & Talk	Black Board
5.4	Liquidator's final statement of Account	7	Chalk & Talk	Black Board

MAPPING OF COs WITH POs								
	PO1	PO2	PO3	PO4	PO5			
CO1	3	3	3	3	3			
CO2	3	1	3	3	2			
CO3	3	3	2	3	3			
CO4	2	3	3	2	3			
CO5	3	3	1	3	3			
3 - Strong 2 - Medium 1- Low								

COURSE DESIGNER: Ms.S.VIJI

2 - Medium

Core Subject

INCOME TAX LAW & PRACTICE-I SEMESTER V

Code:211703502 6 Hrs/Week **Credits 5**

Preamble:

Z To enable the students to learn the provisions of the Income Tax Act, 1961 and to apply them to compute tax under different heads of income.

COURSE OUTCOMES (COs)

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)						
CO 1	Acquire knowledge about fundamental concepts and importance of Income Tax Act, Residential status and Exempted income	Up to K3						
CO2	Analyse the computation of taxable income under salary	Up to K3						
CO3	Compute the taxable income under House property.	Up to K3						
CO 4	Assess the deprecation value, Compute the profits and gains from business / profession	Up to K3						
C05	Understand the application of capital gain and income from other sources	Up to K3						
	K1 Knowladza K0 Understand K2 Apply							

K1- Knowledge K2 – Understand K3-Apply

UNIT-I

[20 Hrs]

Income Tax Act, 1961 - Introduction - Definitions-Income-Assessment -Assessment Year - Previous Year- Person- Assessee - resident - resident but not ordinary resident- non Resident-deemed income- capital and revenue income, capital and revenue expenditure - Exempted Incomes(Theory only). UNIT-II [20Hrs]

Computation of taxable Income-Income from salary UNIT-III [15 Hrs] Income from House property UNIT-IV [15 Hrs] Profit and Gains from Business or profession- Deprecation UNIT-V [20 Hrs] Capital Gain - Income from other sources

Note: 20% Theory and 80% Problem

TEXT BOOK:

(Current Edition Relevant to the Assessment Year)

01.V.P Gaur., and D.B Narang., "Income Tax Law and Practice", Kalyani Publishers, New Delhi, Edition - 2022.

UNITS	PAGES
Ι	1.3 - 1.74
II	2.3 - 2.202
III	2.203 - 2.311
IV	2.312 - 2.423
V	2.424 - 2.465 & 1.75 - 1.110

REFERENCES:

- 01.T.S. Reddy &Y.Hari Prasad Reddy, "Income Tax Theory, Law & Practice", Margham Publications, Chennai, Edition 2022.
- 02.Dr. Vinod K. Singhania., "Direct Taxes Law and Practice", Taxman publication, New Delhi, Edition 2022.
- 03.Dr. Mehrotra& Dr. Goyal., "Income-tax Law and Accounts", SahityaBhavan Publication, AgraEdition 2022.

WEB RESOURCE:

- 01.https://www.investopedia.com/terms/i/incometax.asp#:~:text=Key%20Take aways,and%20provide%20goods%20for%20citizens.
- 02.https://www.bankbazaar.com/tax/how-calculate-taxable-income-from-salary.html
- 03.https://cleartax.in/s/house-property
- 04.https://www.taxmann.com/post/blog/guide-to-profits-and-gains-ofbusiness-or-profession-under-income-tax-act/
- 05.https://cleartax.in/s/house-property
- 06.https://www.taxmann.com/post/blog/income-under-the-head-capital-gainsand-its-computation

PEDAGOGY: Chalk & Talk, PPT

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Modu le No.	Торіс	No. of Lectur es	Content Delivery Method	Teaching Aids
	UNIT – I [20 H	Hrs]		
1.1	Introduction & Definition	2	PPT	LCD
1.2	Income & Assessment	2	PPT	LCD
1.3	Assessment & Previous Year, Person & Assessee	2	PPT	LCD
1.4	resident – resident but not ordinary resident- non-Resident	6	Chalk & Talk	Black Board
1.5	deemed income	2	PPT	LCD
1.6	capital and revenue income	2	PPT	LCD
1.7	capital and revenue expenditure.	2	PPT	LCD
1.8	Exempted Incomes	2	PPT	LCD
	UNIT – II [20]	Hrs]		
2.1	Income from salary	20	Chalk & Talk	Black Board
	UNIT – III [15	Hrs]		
3.1	Income from house property	15	Chalk & Talk	Black Board
	UNIT – IV [15	Hrs]		
4.1	Income from Business	5	Chalk & Talk	Black Board
4.2	Income from profession	5	Chalk & Talk	Black Board
4.3	Depreciation	5	Chalk & Talk	Black Board

UNIT –V [20 Hrs]

5.1	Capital Gain	10	Chalk & Talk Black Board
5.2	Income from other sources	10	Chalk & Talk Black Board

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	1	3	3	2
CO3	3	3	2	3	3
CO4	3	3	3	2	3
CO5	3	3	3	3	3
3 - Strong 2 - Medium 1- Low					

MAPPING OF COs WITH POs

COURSE DESIGNER: Ms. P.KAYALVIZHI

Core Subject

GOODS AND SERVICES TAX- I SEMESTER V

Code:211703503 5 Hrs /Week Credits 4

Preamble:

 \varkappa To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.

COURSE OUTCOMES (COs)

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Impart fundamental knowledge and concept of indirect taxes.	Up to K3
CO2	Facilitatesto get theoretical Knowledge and introduce the GST procedure applicable to various forms of GST tiers.	Up to K3
СОЗ	Get full knowledge on functions of GST councils and procedure for Registration.	Up to K3
CO4	Know about the rate of GST taxes and their exemption limits.	Up to K3
C05	Acquire an insight on various E-way bills and its supply of goods and services.	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I:

[15Hrs]

INTRODUCTION TO TAX SYSTEM:

History of Taxation - Canons of Taxation- Objectives of Taxations -Salient features of indirect taxes- merits and demerits of direct and indirect tax systems -distinction between direct taxes and indirect taxes (**Theory only**) UNIT -II: [20 Hrs]

GST- OVERVIEW& CONCEPTS:

Introduction - meaning – need for GST in India- Salient features of GST – advantages and disadvantages of GST- Rates of GST - Types of GST in India -SGST-CGST and IGST– Constitutional Amendment Act 101 (2016)-Practical Problems relating to GST calculation**(Theory and Problems)**

UNIT – 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 - Documents for Registration --Types of GST Registration (persons not liable for take registration -Voluntary registration-Deemed registration -casual taxable registration - Non-resident person registration and cancellation of registration) -GST network- function and services-GSTIN - Structure.**(Theory only)**

UNIT – IV:

EXEMPTED AND COMPOSITION SCHEME OF GOODS AND SERVICES:

Exemptions Under GST -List of Exempted Goods and Services under GST-levy and collection of GST-Composition scheme: meaning - Featuresbenefits and drawbacks- non applicability of composition schemes for goodstax rates-procedure under composition scheme- Practical Problems relating to exemptions(**Theory and Problems**)

UNIT – V:

E-WAY BILL PROCEDURE AND CONCEPT OF SUPPLY:

E-Way Bill-Meaning-benefits-Manner of Generation of E-Way Bill-Preparation of Tax invoice-important and contents -credit note and debit note procedure and contents-Time of supply: Place of supply-Value of taxable supply - Essential of transaction value- Practical Problems relating to Supply (**Theory and Problems**)

Note: 60% Theoryand 40% Problems

TEXT BOOKS:

01.Dr. H.C. Mehrotra, Prof. V.P. Agarwal, Goods and Services Tax and Customs Duty, SahityaBhawan Publications, 9th Revised Edition, Agra, 2022.

Units	Chapter
Ι	1 – Page No (1 to 6)
II	2 – (pg.No: 7 to 16) 4 – (Pg.No: 45 to 48) 3 – (Pg.No: 23,25,26,28) 12 – (Pg.No: 196 to 213)
III	9 – (Pg.No: 111 to 114, 118 to 124, 127,128)
V	14 – Pg.No: 226,227,231 17 – Pg.No:270,271,272,280,281

[10 Hrs]

[15 Hrs]

[15 Hrs]

02.Dr. Sanjeet Sharma, ShailejaAnand, Goods and Services Tax, VK Global Publications, Jaipur, 2020.

Units	Chapter		
Ι	1 – Pg.No: 7 to 8		
IV	5 – Pg.No:104 to 129, 131		
ĨV	6 – Pg.No: 132 to 145		
	7 – Pg.No: 151 to 172		
V	10 – Pg.No:198 to 215		
	11 – Pg.No: 223 to 228, 233 to 336, 254 to 257		

REFERENCES:

- 01.FCA Vineet Gupta, Dr. N.K. Gupta, Goods and Services Tax with Customs Law, Sultan Chand & Sons, Second Edition, 2022.
- 02.CA AnoopModi, , CA Mahesh Gupta, CA Nikhil Gupta Goods And services Tax (GST) And Custom Duty, SBPD Publications, 2021.
- 03.V.Balachandran, GST and Customs Laws, Sultan Chand & Sons, New Delhi, First Edition, 2021.

WEB RESOURCES:

- 01.https://www.icai.org/post.html?post_id=17281
- 02.https://idtc.icai.org/gst-topic-wise-study-material-list.html
- 03.https://www.mkgeducation.com/uploads/1/8/0/4/18040539/gst_8th_edition.pdf
- 04.https://cbic-gst.gov.in/pdf/media-interaction-ppt.pdf
- 05.https://taxmantra.com/wp-content/uploads/2017/03/GST-Ebook.pdf
- 06.http://www.bdbindia.org/media/GSTseminarppt.pdf

PEDAGOGY: Chalk and talk, PPT method

Module No.	Topic	No. of Lectures	Content	Teaching Aids
	UNIT – I [15	Hrs]		
1.1	Tax history	2	Chalk & Talk	Black Board
1.2	Objectives of Taxations	3		
1.3	Canons of taxation	3	Chalk & Talk	Black Board
1.4	Salient features of indirect taxes	2	Lecture	LCD
1.5	merits and demerits of direct tax systems	1	Lecture	LCD
1.6	merits and demerits of indirect tax systems	2	Lecture	LCD
1.7	distinction between direct taxes and indirect taxes	2	Chalk & Talk	PPT & White board
	UNIT – II [20) Hrs]		
2.1	Introduction to GST	1	Chalk & Talk	Black Board
2.2	need for GST in India	1	Chalk & Talk	Black Board
2.3	Salient features of GST	2	Chalk & Talk	Black Board
2.4	advantages and disadvantages of GST	2	Chalk & Talk	Black Board
2.5	Types of GST in India	3	Lecture	PPT & White board
2.6	Constitutional Amendment Act 101 (2016)	3	Lecture	LCD
2.7	GST computation problems	8	Chalk & Talk	Black Board
	UNIT – III [10) Hrs]		

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

3.1 3.2 3.3 3.4	GST councilManner of Decision Role and functions by the GST	1	Lecture	LCD
3.3	č	-		
	Council	1	Lecture	PPT & White board
3.4	Need for registration	1	Lecture	LCD
	Documents for Registration	1	Lecture	LCD
3.5	Person not liable for Registration and voluntary	1	Lecture	PPT & White board
3.6	Deemedregistration	1	Lecture	LCD
3.7	Casual taxpayer & Voluntary registration	1	Lecture	PPT & White board
3.8	Non-resident person registration&Cancellation registration	1	Chalk & Talk	Black Board
3.9	GST networkfunction and services	1	Lecture	LCD
3.10	GSTIN Structure	1	Lecture	LCD
	UNIT – IV [15	5 Hrs]		
4.1	List of Exempted Goods and Services under GST	2	Lecture	LCD
4.2	provision related to levy and collection of GST	2	Lecture	LCD
4.3	composition scheme - meaning - Features	2	Lecture	PPT & White board
4.4	benefits and drawbacks	1	Chalk & Talk	
4.5	applicability and non applicability of composition schemes	2	Lecture	LCD
4.6	tax rates and procedure under composition schemes	2	Lecture	PPT & White board
4.7	Exempted Goods and Services and problems	4	Chalk & Talk	Black Board
	UNIT – V [15	Hrs]		
5.1	E-Way Bill Meaning and benefits	1	Lecture	LCD
5.2	Generate of E-Way Bill	1	Lecture	LCD
5.3	Preparation of Tax invoice contents and important	1	Lecture	LCD
5.4	credit note and debit note	2	Lecture	LCD
5.5	Time of supply	1	Lecture	PPT & White board
5.6	place of supply	1	Lecture	PPT & White board
5.7	value of Taxable supply	2	Chalk & Talk	Black Board
5.8	Essential of transaction value	1	Lecture	LCD
	Determination of value of Taxable supply	5	Chalk & Talk	

	MAPPING OF COS WITH POS				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2
CO2	3	3	2	3	2
CO3	3	3	3	2	2
CO4	2	2	3	2	1
CO5	3	3	3	2	1
	3 - Stro	ng 2 - 1	Medium	1- Low	·

COURSE DESIGNER: Mrs. B.Udhaya

Core Lab

COMPUTERISED ACCOUNTING LAB SEMESTER V

Code:211703504 5 Hrs/Week Credits 3

Preamble:

 ${\ensuremath{\it \boxtimes}}$ This course is designed to get a practical knowledge in Tally with GST.

EXERCISES:

- 1. Gateway of Tally-Creating a new company and Open/Delete the existing company.
- 2. Creation of Ledger accounts and Groups.
- 3. Voucher-Creating and Designing.
- 4. Preparation of Final accounts.
- 5. Performance and Ratio analysis.
- 6. Creation of Inventory items.
- 7. Creating of Budgets-Annual and Month-wise budgets.
- 8. Generating Payroll Report: Configuration Payroll-Creating Payroll Masters-Processing of Payroll-Allowances-Attendance - Payroll Report.
- 9. Bank Reconciliation Statement and Process.
- 10. Printing and Reporting.
- 11.VAT-Primary Entry.
- 12.GST-Necessary Voucher for Purchase and Sales.

TEXT BOOK:

01.Dr. Rizwan Ahmed, Tally ERP 9, Margham Publications, 2019.

REFERENCES:

01.Asok K Nandhani, Tally ERP 9, BPB Publications, Revised Edition 2019.

WEB RESOURCES:

01. https://drive.google.com/file/d/1-IBWNQ2VlKrua85j-YpzL5buyFdbX6uL/view

PADAGOGY: PPT and Projector

COURSE DESIGNER: Mrs. P.Kayalvizhi.

Elective I PROJECT (COMMERCE ORIENTED) SEMESTER V

Code: 211703505 5Hrs/Weeks Credits 5

Preamble:

 \varkappa This Course would create interest in the minds of students to undergo the research in Commerce. The aim of the Course is to sharpen the analytical skill of the students in the field of Research.

PROCEDURE FOR PROJECT REPORT:

- Every student must undergo a project work in the V Semester.
- Commerce based projects are permitted.
- Individual project Under a Supervisor/Guide, who will provide necessary guidance.
- Students should present the project in the class room.
- Students should submit a written report.
- The project report Evaluation and Viva-Voce examination will carried out jointly by internal examiner (Supervisor/Guide) and external examiner.
- Viva-Voce examination will be conducted at the end of the V Semester.
- Project work will be awarded marks on the following basis:

Internal = 40 Marks	External = 60 Marks		
Project(Report) = 30	Project(Report) = 50		
Viva = 10	Viva = 10		
Total = 40	Total = 60		

COURSE DESIGNER: Mrs.B.UDHAYA

		Credits 2
Part – IV	SEMESTER V	2 Hrs /Week
Skill based Elective	MODERN BANKING THEORY	Code: 214403517
*********	***************************************	*******

Preamble:

The objective of the course is to give the students a general understanding of the modern Banking in the country and provide insight knowledge into various concepts of Banking.

COURSE OUTCOMES (COs)

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Get the knowledge about the banking Concepts.	Up to K3
CO2	Acquire knowledge of various functions of Commercial banks and update their banking practice with innovative schemes.	Up to K3
CO3	Get knowledge to familiarize credit creation and lending process in the banking.	Up to K3

CO4	Gain knowledge about the functions and guidelines of RBI in banking activities.	Up to K3
CO5	Obtain knowledge about the banking reforms and ombudsman Scheme to solve the problems in banking transactions.	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT- I: Banking – An Introduction

Banking: Meaning and Definition - Classification of Banks - Banking System: Unit Banking - Branch Banking - Offshore Banking - Advantages and Disadvantages.

UNIT – II: Commercial Bank

Commercial Banks: Functions of Commercial Banks- Structure of commercial bank-economic growth and Indian banks - Innovative Schemes.

UNIT – III: Credit Creation

Credit creation: Multiple Expansions of bank deposits – Multiple Creation of Credit – Techniques of credit creation - limitation of credit creation - Methods of Credit Control.

UNIT – IV: Reserve Bank of India

Introduction – Nature of Central Bank - Functions of Reserve Bank of India - Powers of the RBI – demonetization and its Impact.

UNIT – V: Banking Sector Reforms

Reforms: Banking sector reforms in India – post-reform position -Banking Ombudsmen Scheme: Duties and Powers of Banking Ombudsmen scheme – Nature of Compliant - procedure for redressal of grievance.

TEXT BOOK:

01.E.Gordon and Dr.K.Natarajan – "Banking Theory Law and Practice" Himalaya publishing House PvtLtd.Mumbai. 29th Revised Edition, 2022.

Units	Chapter	Page No
Ι	24	205 to 209, 213 to 214
TT	28	240
II	29	271 to 279
III	26	223 to 229
111	32	308 to 315
	33	319 to 325, 332 to 334
IV	31	299 to 300
	32	305 to 306
V	28	262 to 266
V	36	359 to 363

[6 Hrs]

[6 Hrs]

[6 Hrs]

[6 Hrs]

[6 Hrs]

REFERENCES:

- 01.K.P.M. Sundaram and Varshney "Banking Theory Law and Practice" Sultan and Chand Publication,2018.
- 02.Dr. P.K. Srivastava, "Banking- Theory and Practice". Himalaya Publishing House, Mumbai, 2018.
- 03.Dr.V. Radha, "Banking Theory Law and Practice", Plasanna Publishers,2018.

WEB RESOURCE:

- 01.https://byjus.com/commerce/functions-of-commercial-banks/
- 02.https://rbidocs.rbi.org.in/rdocs/Content/PDFs/FUNCWWE080910.pdf
- 03.https://data-flair.training/blogs/banking-sector-reforms-and-acts-inindia/
- 04.https://www.indiafilings.com/learn/banking-ombudsman/
- 05.https://byjus.com/free-ias-prep/types-banks-india/

PEDAGOGY: Chalk & Talk , PPT

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectur es		Teaching Aids		
	UNIT – I [6 Hrs]					
1.1	Meaning and definition of banking, Classification of banks.	3	Chalk & Talk	Black Board		
1.2	Banking System - Advantages and Disadvantages.	3	Chalk & Talk	Black Board		
	UNIT – II [6	Hrs]				
2.1	Functions- structure of commercial bank	3	Chalk & Talk	Black Board		
2.2	Economic growth - Innovative Schemes	3	Lecture	LCD		
	UNIT – III [6	Hrs]				
3.1	Multiple Expansions of bank deposits - Multiple Creation of Credit – Techniques.	3	Chalk & Talk	Black Board		
3.2	Limitation of credit creation – methods of credit control.	3	Chalk & Talk	Black Board		
	UNIT – IV [6	Hrs]				
4.1	Introduction - Nature of Central Bank - Functions of Reserve Bank of India	3	Chalk & Talk	Black Board		
4.2	Powers of the RBI – Demonetization and its Impact.	3	Chalk & Talk	LCD		
		Hrs]				
5.1	Banking sector reforms in India – post-reform position - Banking Ombudsmen Scheme	3	Chalk & Talk	LCD		
5.2	Duties and Powers of Banking Ombudsmen scheme - Procedure for Redressal of Grievance.	3	Chalk & Talk	Black Board		

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	1	3
CO2	3	1	3	3	2
CO3	3	3	2	3	3
CO4	3	2	3	3	3
CO5	3	3	2	3	3
3 - Strong 2 - Medium 1- Low					

COURSE DESIGNER: Dr. S.RAMKUMAR

Self-Learning Course	FINANCIAL MARKETS AND SERVICES	Code:218003517				
	SEMESTER V	Addl.Credits 4				

PREAMBLE:

The purpose of this course is to familiarize the students with the fundamentals of stock exchange, investment procedures and structures and it frequent process. They will be able to understand how to invest better return earn securities in the stock market and can guide the future investors.

UNIT – I: FINANCIAL SYSTEM

Introduction- Functions of financial system – Financial concepts– Financial Intermediaries – Financial Markets – Financial Instrument- Financial system and economic development- Weakness of Indian financial system

UNIT -- II: PRIMARY AND SECONDARY MARKET

Meaning - New issue market –Function of new issue market -Secondary market –Introduction – Listing of securities – Registration of stock brokers – Functions of brokers – Methods of trading in stock exchanges

UNIT -- III: STOCK EXCHANGES AND DEPOSITORY SYSTEM

SEBI – Introduction - Objective – Functions – Powers – Guidelines -OTCEI –Features - NSE - Objectives - Features –BSE - Financial services – Importance of financial services Depository system – Objectives – Activities – Benefits of depository system- Drawbacks- Remedial Measures

UNIT - IV: FINANCIAL SERVICES

Features –New financial products and services – Venture capital – Meaning – Features- Importance - Mutual funds – Meaning – Definition-Types- Discounting- Factoring – Types – Factoring Vs Discounting – Forfaiting – Definition – Benefits and draw backs

UNIT -V: CREDIT RATING, CREDIT CARDS

Meaning -Credit rating- Meaning – Functions – Benefits - Credit cards – Types – Benefits - Demerits

TEXT BOOKS:

01.E.Gordon. and K. Natarajan, Financial markets and services, Himalaya Publishing House Mumbai, Eleventh revised edition 2021.

REFERENCES:

- 01.M.Y. Khan, Financial Services, McGraw Hill Educations, Chennai, Reprint 2018.
- 02.Frederic S. Mishkin, G.Stanley, TulsiJeyakumar, R.K. Pattnaik, Financial Markets and Institution, Pearson, Newyork, Eighth edition, Reprint 2019.

03.Dr. S. Gurusamy, Financial Service and systems , The McGraw Hill Companies, new Delhi, Second edition, Reprint 2010.

WEB RESOURCES:

- 01.<u>https://en.m.wikipedia.org/wiki/Financial_system</u>
- 02.<u>https://www.investopedia.com/investing/primary-and-secondary-</u> <u>markets/#:~:text=The%20primary%20market%20is%20where,initial%20</u> <u>public%20offering%20(IPO)</u>
- 03.<u>https://byjus.com/commerce/what-is-stock-exchange/</u>
- 04.<u>https://www.investindia.gov.in/team-india-blogs/10-types-financial-</u> services-offered-india
- 05.https://en.m.wikipedia.org/wiki/Financial_services

Core Subject

ADVANCED SPECIAL ACCOUNTS SEMESTER VI

Code: 211703601 5Hrs/Week Credits 4

Preamble:

COURSE OUTCOMES (COs)

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Get knowledge through to determine the profit and loss of the contract.	Up to K3
CO2	Get knowledge in the preparation of Banking Company Accounts.	Up to K3
CO3	Understand the concepts of double account system which is used in public utility concerns.	Up to K3
CO4	Acquire the knowledge of preparing consolidated balance sheet for holding companies.	Up to K3
CO5	Obtain the knowledge about the concepts of human resource accounting to know the value of human resources	Up to K3

K1- Knowledge K2 - Understand K3-Apply

UNIT - I:

[20 Hrs]

[20 Hrs]

Meaning of contract – method of maintaining accounts for contractstypes of contracts- Accounting procedure- Accounting methods – recording work certified –profit or loss on contracts- rules to be followed in relation to profit on incomplete contracts.

UNIT - II:

Banking company accounts – Meaning - legal requirements – accounting treatment-Asset classification- Provision for doubtful debts – Provision for taxation – Rebate on Bills discounted – preparation of profit and loss account and balance sheet.

UNIT - III:

Double account system – Meaning – Features – Difference between single account system and double account system- Replacement of an asset – Accounts of electricity companies (simple problems only). UNIT - IV: [15 Hrs]

Holding company accounts - Meaning – preparation of consolidated balance sheet –cost of control – pre-acquisition reserves and Profits, Post-Acquisition Profit – Minority Interest – unrealized profit and contingent liabilities – revaluation of assets and liabilities.

UNIT - V:

[5 Hrs]

Human Resource Accounting: Meaning of HRA-Objectives of HRA-Valuation of Human Resources-Advantages and Limitations of HRA.(Theory

Only)

Note: 20% Theory and 80% Problem

TEXT BOOKS:

- 01.T.S. Reddy and A.Murthy, "Advanced Accountancy", Margam publications, Chennai-600 017, Edition 2022. UNIT-I: Chapter-29: Page No-29.1 to 29.44
- 02.T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, Chennai-600 017, Edition 2022.
 - UNIT-II: Chapter-: Page No-29.1 to 29.44
 - UNIT- III: Chapter:- Page No-16.1 to 16.87
 - UNIT- IV: Chapter:- Page No-14.1 to 14.112
 - UNIT- V: Chapter:- Page No-17.1 to 17.11

REFERENCES:

- 01.M.A.Arulanandam. and K.S.Raman, Advanced Accounting, Himalaya Publishers, Bombay, Edition 2021.
- 02.R.L.Gupta, and Radhasamy, Advanced Accountancy, Sultan Chand and Sons, New Delhi, Edition 2021.
- 03. Jain and Narang, Advanced Accounting, Kalyani Publishers, New Delhi, Edition 2021.

PEDAGOGY: Chalk & Talk and PPT.

WEB RESOURCES:

- 01.https://www.umeschandracollege.ac.in/pdf/studymaterial/accountancy/CONTRACT-COSTING-with-illustration.pdf
- 02.https://josephscollege.ac.in/lms/Uploads/pdf/material/Notes_Advance dAccounting2.pdf
- 03.https://www.nios.ac.in/media/documents/Seccour224New/ch_5.pdf
- 04.http://www.drbrambedkarcollege.ac.in/sites/default/files/Holding%20 Company.pdf
- 05.https://backup.pondiuni.edu.in/storage/dde/downloads/hrmiv_hra.pdf

[15 Hrs]

Module No.	COURSE CONTENTS & TEACHING Topic	No. of Lectur es	Content Delivery Method	Teaching Aids
	UNIT – I [20	Hrs]		I
1.1	Meaning of contract	1	Lecture	Black Board
1.2	Methods of contracts	1	Lecture	Black Board
1.3	Types of contract	1	Lecture	Black Board
1.4	Accounting procedure	1	Lecture	Black Board
1.5	Accounting methods	1	Lecture	Black Board
1.6	Recording work certified	1	Lecture	Black Board
1.7	Profit and loss on contract	4	Chalk & Talk	
1.8	Incomplete Contract	1	Chalk & Talk	
1.9	Problems	9	Chalk & Talk	
) Hrs]		
2.1	Banking company accounts- meaning	1	Lecture	Black Board
2.2	Legal requirements	1	Lecture	Black Board
2.3	Accounting treatment-assets classification	2	Chalk & Talk	Black Board
2.4	Provision for doubtful debts	2	Chalk & Talk	Black Board
2.5	Provision for taxation	3	Chalk & Talk	Black Board
2.6	Rebate on bills discounted	3	Chalk & Talk	Black Board
2.7	Profit and loss account	3	Chalk & Talk	Black Board
2.8	Balance sheet	5	Chalk & Talk	
	UNIT – III [15	5 Hrs]		
3.1	Double account system- meaning, features	1	Lecture	Black Board
3.2	Difference single & double a/c system	1	Lecture	Black Board
3.3	Replacement of an asset	5	Chalk & Talk	Black Board
3.4	Accounts of Electricity companies	8	Chalk & Talk	Black Board
	v +	5 Hrs]		L
4.1	Holding company accounts - meaning	1	Lecture	Black Board
4.2	Preparation of consolidated balance sheet- cost of control	3	Chalk & Talk	Black Board
4.3	Pre-acquisition reserves and profit	3	Chalk & Talk	Black Board
4.4	Post-acquisition profit	3	Chalk & Talk	Black Board
4.5	Minority interest	2	Chalk & Talk	Black Board
4.6	Unrealized profit and contingent liability	1	Chalk & Talk	Black Board
4.7	Revaluation of Asset and liabilities	2	Chalk & Talk	Black Board
	UNIT – V [5	Hrs]		
5.1	Human resources accounting – Meaning	1	Lecture	Black Board
5.2	Objectives of HRA	1	Lecture	Black Board
5.3	Valuation of Human Resources	2	Chalk & Talk	
5.4	Advantages and Limitations of HRA	1	Lecture	Black Board

MAPPING OF COs WITH POs						
	PO1	PO2	PO3	PO4	PO5	
CO1	3	3	3	3	1	
CO2	3	2	3	3	3	
CO3	3	3	2	3	3	
CO4	3	3	3	2	3	
CO5	3	3	2	3	3	
3 - Strong 2 - Medium 1- Low						

3 - Strong 2 - Medium

COURSE DESIGNER: Mrs. S.VIJI

Core Subject

********** ******************************* INCOME TAX LAW & PRACTICE-II SEMESTER VI

Code: 211703602 5 Hrs /Week **Credits 4**

Preamble

 \varkappa To enable the students to learn the various provisions of heads of income and assessment procedure of individual and firm.

COURSE OUTCOMES (COs)

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Compute Set-off and carry forward of losses and Apply the provisions of clubbing of income.	Up to K3
CO2	Assess the Deductions from Gross Total Income	Up to K3
CO3	Assess the income of individuals and Hindu Undivided Family.	Up to K3
CO4	Know about assessment of income from partnership firm, Association of Person and companies.	Up to K3
C05	Acquire knowledge about the various income tax authorities and assessment procedure.	Up to K3

K1- Knowledge K2 – Understand K3-Apply

Set-off and Carry Forward of Losses- Clubbing of Income (Theory only)

UNIT-II:

Deductions from Gross Total Income.

UNIT-III:

Assessment of Individual- Hindu Undivided Family.

UNIT-IV:

Assessment of Partnership Firm, Association of Person -Assessment of Joint Stock Companies.

UNIT-V:

Return of Income -Submission of return of income-return of loss-belated return - revised return - procedure for assessment - self assessment-Reassessment- best judgment assessment- rectification of mistakes- reopening of assessment.

[20 Hrs]

[20 Hrs]

[15 Hrs]

[10 Hrs]

[10 Hrs]

UNIT- I:

TEXT BOOK:

01. V.P Gaur., and D.B Narang., "Income Tax Law and Practice", Kalyani Publishers, New Delhi. Edition- 2022.

Units	Chapters	Page No
T	7	2.466 to 2.476
1	8	2.477 to 2.507
II	9	2.508 to 2.600
TTT	2	4.23 to 4.60
III	3	4.61 to 4.77
	4	4.78 to 4.205
IV	5	4.131 to 4.145
	6	4.146 to 4.205
V 2 5.19 to 5.65		5.19 to 5.65

REFERENCES:(Current Edition Relevant to the Assessment Year)

- 01. T.S. Reddy & Y.Hari Prasad Reddy., "Income Tax Theory, Law & Practice", Margham Publications, Chennai, Edition- 2022.
- 02. Dr. Vinod K. Singhania., "Direct Taxes Law and Practice", Tax man publication, New Delhi, Edition- 2022.
- 03. Dr. Mehrotra & Dr. Goyal., "Income-tax Law and Accounts", Sahitya Bhavan Publication, Agra, Edition- 2022.

WEB RESOURCE:

- 01. https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Set-Off-Carry-Forward-Losses/Set-Off-and-Carry-Forward-of-Losses.html
- 02. https://www.kotaklife.com/insurance-guide/savingstax/income-taxdeductions-list
- 03. https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable
- 04. https://taxguru.in/income-tax/assessment-firms.html
- 05. https://www.legalraasta.com/itr/income-tax-assessment/

PEDAGOGY: Chalk & Talk, PPT

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Торіс	No. of Lectures	Content Delivery Method	Teaching Aids	
	UNIT – I [20	0 Hrs]			
1.1	Set-off and Carry Forward of Losses	15	Chalk & Talk	Black Board	
1.2	Clubbing of Income (Theory only)	5	PPT	LCD	
	UNIT – II [2	0 Hrs]			
2.1	Deductions From Gross Total Income	20	Chalk & Talk	Black Board	
	UNIT – III [1	5 Hrs]			
3.1	Assessment of Individual	8	Chalk & Talk	Black Board	
3.2	Assessment of Hindu Undivided Family	7	Chalk & Talk	Black Board	
	UNIT – IV [1	5 Hrs]			
4.1	Assessment of Partnership Firm	3	Chalk & Talk	Black Board	
4.2	Assessment of Association of Person	3	Chalk & Talk	Black Board	
4.3	Assessment of Joint Stock Companies.	4	Chalk & Talk	Black Board	
	UNIT – V [10 Hrs]				

5.1	Return of Income	5	PPT	LCD
5.2	Procedure for assessment	5	Chalk & Talk	Black Board

	PO1	PO2	PO3	PO4	PO5	
CO1	3	3	3	3	3	
CO2	3	1	3	3	2	
CO3	3	3	2	3	3	
CO4	3	3	3	2	3	
CO5	3	3	3	3	3	
3 - Strong 2 - Medium 1- Low						

MAPPING OF COs WITH POs

COURSE DESIGNER: Dr. S.Ramkumar

Core Subject GOODS AND SERVICES TAX – II Code: 211703603

GOODS AND SERVICES TAX – II SEMESTER VI

Code: 211703603 4 Hrs/Week Credits 3

Preamble:

 To provide students with a working knowledge of principles and provisions of GST and Customs Law.

COURSE OUTCOMES (COs)

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Gather the theoretical and practical knowledge of ITC concepts.	Up to K3
CO2	Know about the basic idea of GST payment process.	Up to K3
СОЗ	Become a tax consultant in preparing the tax planning, tax management, Payment of tax and filing of tax returns.	Up to K3
CO4	Gain knowledge in Assessment procedures, techniques and skills needed in the field of auditor and other offence.	Up to K3
CO5	Compute the assessable value of transactions related to goods and services for levy and determination of Custom duty liability	Up to K3

K1- Knowledge K2 - Understand K3-Apply

UNIT – I: INPUT TAX CREDIT:

Meaning of Input Tax Credit –Eligibility and conditions for taking ITC– Manner of Utilisation of ITC- Time Limits under ITC- Apportionment of credit -Blocked credit -Problems relating to ITC Calculation. **(Theory and Problems)** UNIT – II: **PAYMENT OF TAX:** [12 Hrs]

Introduction – Meaning - Features- payment Process – Types of E-Ledgers – Interest on Delayed Payment of Tax - Reverse Charge Mechanism provision related with TDS and TCS. **(Theory only)**

[12 Hrs]

UNIT – 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 GSTprocedure for claiming refund - cases of no refund **(Theory only)** UNIT – IV: [12 Hrs]

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- Provision related with Prosecution with the CGST/SGST Act - various punishment for certain offences. **(Theory only)**

UNIT - V: CUSTOMS ACT 1962:

Customs duty – Meaning- role of customs duty in international trade demerits– types of customs duty- Exemptions from customs duty - method of valuations of imported goods-Problems relating to Assessable value and Calculation of Customs duty. **(Theory and Problems)**

Note: 80 % theory and 20% problems

TEXT BOOKS:

1. Dr. H.C. Mehrotra, Prof. V.P. Agarwal, Goods and Services Tax and Customs Duty, SahityaBhawan Publications, 9th Revised Edition, Agra, 2022.

Units	Chapter	Page No
Ι	1	145 to 156
	11	183 to 186
II	16	252 to 258
	11	183 to 186
V	1	1 to 14, 22 to 36, 49 to 50

2. Dr.Sanjeet Sharma, Shaileja Anand, Goods and Services Tax, VK Global Publications, Jaipur, 2020.

Units	Chapter	Page No
Ι	12	258 to 272, 282 to 284
III	16	362-372, 382 to 389
	18	426 to 443
IV	16	385 to 392
	17	412 to 422
	20	482 to 501

REFERENCES:

- 01. T.S Reddy and Y.Hari Prasad Reddy, Business Taxation (Goods and Services Tax GST), Margham Publications, Chennai –17, Revised Edition 2021.
- 02. FCA Vineet Gupta, Dr. N.K. Gupta, Goods and Services Tax with Customs Law, Sultan Chand & Sons, Second Edition, 2022.
- 03. Indirect taxation study notes Published by The Institute of Cost Accountants of India Revised Edition: January, 2021.

WEB RESOURCES:

- 1. https://www.icai.org/post.html?post_id=17281
- 2. https://idtc.icai.org/gst-topic-wise-study-material-list.html

[12 Hrs]

[12 Hrs]

- 3. https://www.mkgeducation.com/uploads/1/8/0/4/18040539/gst_8th_edition.pdf
- 4. https://cbic-gst.gov.in/pdf/media-interaction-ppt.pdf
- 5. https://taxmantra.com/wp-content/uploads/2017/03/GST-Ebook.pdf
- 6. http://www.bdbindia.org/media/GSTseminarppt.pdf

PEDAGOGY: Chalk and talk, PPT.

Med-1		No. of	ARNING SCH Content	
Module No.	Topic	Lectur		Teaching Aids
	UNIT – I [1	es 2 Hrs]	Method	
1.1			Challs 9 Tall	Dla alz Da ama
1.1	Meaning of Input Tax Credit	1	Chalk & Talk	Black Board
1.2	Eligibility and conditions for taking ITC	1	Chalk & Talk	
1.3	Manner of Utilisation of ITC	1	Lecture	PPT & White board
1.4	Time Limits under ITC	1	Lecture	LCD
1.5	Apportionment of credit	1	Lecture	LCD
1.6	Blocked credit	1	Lecture	LCD
1.7	Computation of ITC problems	6	Chalk & Talk	Black Board
		12 Hrs]		
2.1	Meaning-features	2	Chalk & Talk	Black Board
2.2	payment process	2	Chalk & Talk	
2.2	Types of E-Ledgers	3	Chalk & Talk	
2.5		5		DIACK DUALU
2.4	interest on delayed payment of tax	2	Chalk & Talk	
2.5	Reverse Charge Mechanism	1	Chalk & Talk	Black Board
2.6	provision related with TDS and TCS	2	Chalk & Talk	Black Board
	UNIT – III 🛛 🛛	12 Hrs]		
3.1	Meaning of returns	1	Lecture	LCD
3.2	types of returns under GST law	3	Lecture	PPT & White board
3.3	Matching reversal and reclaim of ITC	1	Lecture	PPT & White board
3.4	situation for refund under GST	1	Lecture	LCD
3.5	procedure for claiming refund		Chalk & Talk	-
3.6	cases of no refund		Chalk & Talk	
3.0				DIACK DUALU
4.1	Meaning and different types of Assessment	12 Hrs] 3	Chalk & Talk	Black Board
4.2	Meaning and types of Audit	2	Lecture	LCD
4.3		1		
4.5	Major offence in GST Law	1	Lecture	LCD
4.4	General disciplines related to Penalty	2	Chalk & Talk	Black Board
4.5	ProvisionrelatedwithProsecutionwiththeCGST/SGST Act	2	Chalk & Talk	Black Board
4.6	various punishment for certain offences	2	Chalk & Talk	Black Board
	UNIT – V [1	2 Hrs]		
5.1	Meaning role of customs duty in international trade	2	Chalk & Talk	Black Board
	demerits customs duty	1	Lecture	LCD

N.M.S.S.Vellaichamy Nadar College, Nagamalai, Madurai - 19

5.3	Exemptions from customs duty	1	Lecture	LCD
5.4	types of customs duty	2	Lecture	LCD
5.5	method of valuations of import goods	2	Chalk & Talk	Black Board
5.6	Problems relating to Assessable value and Calculation of Customs duty	4	Lecture	PPT & White board

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	1	1
CO2	2	2	3	2	1
CO3	3	2	2	3	2
CO4	3	3	3	3	3
CO5	3	2	2	2	3
3 - Strong 2 - Medium 1- Low					

3 - Strong - Medium

COURSE DESIGNER:Mrs. B.Udhaya

-		
Core	Elective	- II

BUSINESS ANALYTICS LAB SEMESTER VI

Code: 211703604 6 Hrs/Week **Credits 5**

Preamble:

S To enlighten the students with the knowledge of various advanced function in EXCEL.

EXERCISES:

- 01. Create a table and apply the functions of Conditional Formatting, Handling Date and Time Data in MS-EXCEL.
- 02. Create a stock sheet to apply the functions of DCount, DSum, DMax, DMin in MS-Excel.
- 03. Create an invoice bill with tax in MS-Excel and apply the function of sorting, Filtering, Freezing panes.
- 04. Create a Pivot table and apply the functions of grouping and slicing in MS-Excel.
- 05. Create a product table using Lookup-Index, Match in MS-Excel.
- 06. Create a full automatic mark statement using Lookup and apply the functions in MS-Excel.
- 07. Create a data using hyperlink to webpage in MS-Excel.
- 08. Create an automated attendance sheet with salary using countif and data value in MS-Excel.
- 09. Create stock management using macros in MS-Excel.
- 10. Use the Decision making Tools What-if Analysis in MS-Excel.
- 11. Perform the Descriptive analysis in MS-Excel.
- 12. Develop the Histogram in MS-Excel.
- 13. Create an Excel program to calculate Income tax.
- 14. Create an Excel program to prepare Pay Bill.
- 15. Create the presentation of data using charts in MS-Excel.

REFERENCES:

- 01. Manisha Nigam, Advanced Analytics with Excel 2019, BPB Publications, 2020.
- 02. CA Dungar Chand U Jain, Excel tips 2.0, The chartered accountants study circle second Edition,2020.

WEB RESOURCES:

- 1. http://edu.gcfglobal.org/en/excel2016/getting-started-with-excel/1/
- 2. http://edu.gcfglobal.org/en/excel2016/doing-more-with-pivottables/1/
- 3. http://edu.gcfglobal.org/en/excel2016/intro-to-formulas/1/
- 4. http://edu.gcfglobal.org/en/excel2016/filtering-data/1/
- 5. http://edu.gcfglobal.org/en/excel2016/charts/1/
- 6. http://edu.gcfglobal.org/en/excel2016/whatif-analysis/1/

PADAGOGY: Demonstration through system, demonstration through Projector.

COURSE DESIGNER: Mrs.S.Viji

******************************** INTERNATIONAL TRADE Major Elective –II Code:211703605 SEMESTER VI 6 Hrs / Week **Credits 5**

Preamble:

Z To enrich the knowledge in International trade and International organization.

01	On Successful completion of the course, the student will be able to					
No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)				
CO1	Acquire fundamental knowledge of international trading.	Up to K3				
CO2	Learn about the types, factors affecting and difference between free trade to become a self reliant entrepreneur.	Up to K3				
CO3	Update their knowledge regarding tariffs, imports quotas and their merits and demerits to survive in the business environment.	Up to K3				
CO4	Obtain the knowledge about the foreign trade and its exchange rates which helps to extend their business in the international market.	Up to K3				
C05	Develop their knowledge in the field of supporting institutions and its functions to handle their international activities in real life situations.	Up to K3				

COURSE OUTCOMES (COs)

On Successful completion of the course, the stu dent will be able to

K1- Knowledge K2 – Understand K3-Apply

UNIT – I:

[20 Hrs]

International Trade Meaning - Features - Advantages And Disadvantages - Internal Vs. International Trade - Classical Theory Of International Trade -Hechscher and Ohlin Theory Of International Trade.

UNIT – II:

The terms of trade –Types – Factors affecting terms of trade- Free trade Vs. Protection

UNIT – III:

Tariffs- Meaning, types, effects –Import quotas, types, effects of import quotas- exchange control – Merits and demerits. UNIT- IV: [20 Hrs]

Balance of payments – Meaning – Is Balance of payments always in equilibrium? – Causes for disequilibrium – Measures to correct it – Foreign exchange rate – Meaning –Foreign exchange market – Functions – Purchasing power parity theory

UNIT – V:

[20 Hrs]

IMF – Objectives – Functions – IMF and India – SDR- International liquidity – Problems – IBRD- WTO – Objectives – Functions

TEXT BOOK:

01.Dr. Radha, International Trade, Prasanna Publishers, 2 Second edition,

Chennai, 2012.

UNIT I - Chapter 1- Pg.no. 1 to 13 Chapter 2- Pg.no. 14 to 22 Chapter 4- Pg.no. 36 to 46 UNIT II - Chapter 5 - Pg.no.47 to55

UNIT III - Chapter 5 - Pg.no. 56 to 71

UNIT IV - Chapter 6, 7 – Pg.no .72 to 121

UNIT V - Chapter 11,12,13 – Pg.no .179 to 237

Chapter 16- Pg.no. 253 to 288.

REFERENCES:

- 01. Francis cherunilam, International Trade & Export management, Himalaya publishing House, 21 strevisededition, New Delhi, 2012.
- 02. Jingan M.L., Money banking and international Trade and Public finance, VRINDA Publication Ltd., 8th Edition, New Delhi 2013.
- 03. Jim Sherlock and Jonathan Reuvid, The Hand book of International Trade, GMB Publications, First edition, London 2008.
- 04. Jaiswal, Bimal, Srivastava, Sumita, International trade, New Age International Private Limited, First edition, Kerala 2017.
- 05. Rajyalakshmi V., International Organisations, Eastern Book Company., 1 Edition, 2018.

WEBRESOURCE:

- 1. https://cadmus.eui.eu/bitstream/handle/1814/6937/2007_06_Sala .pdf;sequence=1
- 2. https://www.britannica.com/topic/international-trade
- https://blogs.worldbank.org/trade/picture-trade-types-tariffsexplained
- 4. https://www.investopedia.com/insights/what-is-the-balance-of-payments/
- 5. https://testbook.com/learn/banking-awareness-international-financial-institutions

PEDAGOGY: Chalk and Talk, PPT

[15 Hrs]

[15 Hrs]

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE					
Module No.	Торіс	No. of Lectur es		Teaching Aids	
		Hrs]	1	1	
1.1	International Trade Meaning	4	Chalk & Talk	LCD	
1.2	Features	4	Lecture	LCD	
1.3	Advantages And Disadvantages	4	Lecture	LCD	
1.4	Internal Vs. International Trade, Classical theory of International Trade	4	Chalk & Talk	Black Board	
1.5	Hechscher and Ohlin Theory of International Trade.	4	Chalk & Talk	Black Board	
	UNIT – II [15	Hrs]			
2.1	The terms of trade	2	Chalk & Talk	LCD	
2.2	Types	5	Chalk & Talk	Black Board	
2.3	Factors affecting terms of trade	5	Lecture	LCD	
2.4	Free trade Vs. Protection	3	Lecture	Black Board	
	UNIT – III [15	Hrs]			
3.1	Tariffs	2	Chalk & Talk	PPT	
3.2	Meaning, types, effects	4	Lecture	Black Board	
3.3	Import quotas, types, effects of import quotas	5	Chalk & Talk	Black Board	
3.4	exchange control	2	Lecture	Black Board	
3.5	Merits and demerits	2	Chalk & Talk	Black Board	
		Hrs]			
4.1	Balance of payments, Meaning	2	Chalk & Talk	PPT	
4.2	Is Balance of payments always in equilibrium?	4	Lecture	Black Board	
4.3	Causes for disequilibrium, Measures to correct it	3	Chalk & Talk	Black Board	
4.4	Foreign exchange rate, Meaning	3	Lecture	Black Board	
4.5	Foreign exchange market, Functions	4	Lecture	Black Board	
4.6	Purchasing power parity theory	4	Chalk & Talk	Black Board	
	UNIT – V [20	Hrs]			
5.1	IMF, Objectives, Functions	3	Chalk & Talk	PPT& White Board	
5.2	IMF and India, SDR	3	Lecture	Black Board	
5.3	International liquidity	4	Chalk & Talk	Black Board	
5.4	Problems,	3	Lecture	Black Board	
Ј.т			i	i	
5.5	IBRD,WTO	3	Lecture	White Board	

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

MAPPING OF COS WITH POS						
	PO1	PO2	PO3	PO4	PO5	
CO1	3	3	2	3	2	
CO2	2	3	2	3	1	
CO3	3	3	3	2	2	
CO4	2	2	3	2	2	
CO5	2	3	3	2	2	
3 - Strong 2 - Medium 1- Low						

MAPPING OF COs WITH POs

COURSE DESIGNER: Mrs.B. Udhaya

Elective - III	PROJECT- APPLICATION ORIENTED SEMESTER VI	Code: 211703606 6 Hrs/Week
Preamble:		Credits 5

The aim of the course is to develop Cooperative research relationships within and outside the computer science discipline, as well as with industry, government and local organizations.

Procedure for project work:

A project work shall be carried out by students (maximum three students in one batch) in the department lab.

- 1. For each and every batch one staff member will be assigned to provide necessary guidance for report preparation.
- 2. On the basis of the work done, each student has to prepare a report which is not less than 30 pages in A4 size paper. The report must be submitted at the end of the VI Semester on or before the last date which will be specified by the Head of the department.
- 3. The report must be signed by the guide and counter signed by the head of the department.
- 4. Project work will be awarded marks on the following basis:

Internal = 40 Marks	External = 60 Marks		
Project(Report) = 30	Project(Report) = 50		
Viva = 10	Viva = 10		
Total = 40	Total = 60		

Skill Based Elective

BANKING PRACTICE SEMESTER VI

Code:214403617 2 Hrs/Week Credits 2

Preamble:

\varkappa To give the students a general understanding of the modern Banking in the country and provide an insight into various concepts of Banking and equip them to use the banking transactions practically.

COURSE OUTCOMES (COs)

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	acquire fundamental knowledge of relationship between banker and customer and various deposits.	Up to K3
CO2	learn about the various negotiable instruments are freely used in practice of commercial transactions.	Up to K3
CO3	update their knowledge of practical applications skill in commercial transaction.	Up to K3
CO4	obtain the knowledge about the procedures and principles of loans and advances which helps to extent their business.	Up to K3
C05	develop their knowledge in E- banking to handle their financial transactions in real life situations.	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT- I: Banker & Customer

Definition of Banker and Customer - Relationship between Banker and customer - General and Special relationship - General procedures for accounts opening- Different types of accounts.

UNIT- II: Negotiable Instruments

Negotiable Instruments: Meaning & Definition - Features of Negotiable instrument -types of negotiable instruments- Features of a bill of exchange and a Promissory note Cheque: Meaning and Definition of Cheque- Cheque vs Bill of Exchange – Features of Cheque – Types of Cheque- Material Alteration.

UNIT-III: Crossing & Endorsement

Crossing: Meaning - different types of crossing and its significance -Endorsement: Meaning, definition - Rules and kinds of Endorsement.

UNIT-IV: Loans & Advances

Principles of sound lending - secured and unsecured advances - forms of advances - Modes of security: Pledge-essentials of pledge- Advantages of pledge- Mortgage- Forms of Mortgage - Hypothecation.

[6 Hrs]

[6 Hrs]

[6 Hrs]

UNIT - V: E- Banking

[6 Hrs]

Meaning and definition of E-banking – Traditional vs E- banking – electronic delivery channels- E- Cheque- Mobile banking- wallet – IMPS- RTGS-Virtual currency- advantages and disadvantages of E- banking – Security measures of E-banking.

TEXT BOOKS:

1. E.Gordon and Dr.K.Natarajan – "Banking Theory Law and Practice" Himalaya publishing House Pvt Ltd.Mumbai. 29th Revised Edition, 2022.

Units	Chapter	Page No
т	1	1 to 16
1	2	20 to 32
	5	55 to 57
II	6	62 to 64
	7	74 to 76
III	8	79 to 84
III	9	87 to 94
	14	128 to 132
IV	16	149
	17	152 to 154
V	37	362 to 379

 K.P.Kandasami and S.Natarajan and R.Parameshwaran "Banking law and practice" S.Chand and company Ltd, 2020. Unit II: Chapter 14 - Pg.no .488 to 492.

REFERENCES:

- 01. K.P.M. Sundaram and P.N. Varshney "Banking Theory Law and Practice" Sultan and Chand Publication, 2018.
- 02. Dr. P.K. Srivastava, "Banking- Theory and Practice". Himalaya Publishing House, Mumbai, 2018.
- 03. Dr.S.P.Gupta,"Banking Law and Practice in India ", Sahitya Bhawan publications, 2016.

WEBRESOURCE:

- 1. https://lawcorner.in/relationship-between-banker-and-custo2mer/
- 2. https://cleartax.in/s/negotiable-instruments
- 3. https://bankingallinfo.com/cheque-types-crossing-of-cheque-and-endorsement/
- 4. https://worldbanks.news/2020/05/12/principles-of-sound-lending-lending-is-one-the-primary-function-of-a-bank/
- 5. https://www.toppr.com/guides/business-economics-cs/money-and-banking/e-banking/

PEDAGOGY: Chalk and Talk, PPT

	COURSE CONTENTS & TEACHING / LEARNING SCHEDULE					
Mod ule No.	Торіс		Content Delivery Method	Teaching Aids		
	UNIT – I 🛛 [6 Hrs					
1.1	Definition of Banker and Customer – General Relationship between Banker and customer	2	Chalk & Talk	Black Board		

1.2 Special relationship		Chalk & Talk	Black

				Board	
1.3	Different types of accounts opening and its features. General procedures for accounts opening.	3	Chalk & Talk	Black Board	
	UNIT – II [6 Hrs	3]	·		
2.1	Negotiable Instruments: Meaning & Definition – Features of Negotiable instrument	2	Chalk & Talk	Black Board	
2.2	Types of negotiable instruments- Features of a bill of exchange and a Promissory note Cheque: Meaning and Definition of Cheque-	2	Lecture	LCD	
2.3	Cheque vs Bill of Exchange –Features of Cheque –Types of Cheque- Material Alteration.	2	Chalk & Talk	Black Board	
	UNIT – III [6 Hrs	s]			
3.1	Crossing: Meaning – different types of crossing and its significance	3	Chalk & Talk	Black Board	
3.2	Endorsement: Meaning, definition – Rules and kinds of Endorsement.	3	Chalk & Talk	Black Board	
	UNIT – IV [6 Hrs	s]			
4.1	Principles of sound lending	1	Chalk & Talk	Black Board	
4.2	Secured and unsecured Advances - Forms of advances	2	Chalk & Talk	Black Board	
4.3	Modes of security: Pledge-essentials of pledge- Advantages of pledge- Mortgage- Forms of Mortgage – Hypothecation.	3	Chalk & Talk	Black Board	
UNIT – V [6 Hrs]					
5.1	Meaning and definition of E-banking – Traditional vs E- banking – Electronic delivery channels-	2	Chalk & Talk	LCD	
5.2	E- Cheque- Mobile banking- wallet – IMPS- RTGS- Virtual currency	2	Chalk & Talk	Black Board	
5.3	Advantages and disadvantages of E- banking – Security measures of E- banking.	2	Lecture	LCD	

MAPPING OF COS WITH POS

	PO1	PO2	PO3	PO4	PO5	
CO1	3	3	3	2	2	
CO2	3	3	3	3	3	
CO3	3	3	3	2	2	
CO4	3	3	3	3	3	
CO5	3	3	1	2	3	
2 Strong Q Modium 1 Low						

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Mrs. P.KAYALVIZHI