ANNEXURE - 6

COMMERCE WITH INFORMATION TECHNOLOGY (SF)

Vision

> Students are exposed to the design and development of systems and engage in solving real life problems. It enables students to became professionals in their fields and providing them to the perfect opportunity.

Mission

> The mission of our department is to create significant career opportunities for students. To graduate the students to demonstrate skill and knowledge in both business and information technology.

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)

	Commercial and industrial problems and issues impart the students to diagnose the
PO1	recent problems and find solution to the best possible.
	Organizational skills and knowledge impart the students during the course of
PO2	study for recognizing the values, systems and decision making process and
	accepting the responsibilities. Ft enables to understand the society and public
	issues and needs.
	Communication skills, managerial skills and team work enable the students to
PO3	become a leader for their business enterprises and society.
	Educate them in using information technology, E-Commerce and continue their
PO4	learning in core area for doing post graduation and furtherance as doing a research
	in the field of commerce.
PO5	Recognizing the change by adapting the modern technical changes in core subjects
	Enabling the students more confidence on them by providing scope for further
PO6	learning and learning for accommodating socio-cultural changes for the future
	needs.

Programme Specific Objectives (PSOs)

Upon Completion of the Program, Graduates will be able to

	-
PSO1	adopt critical thinking and problem-solving skills effectively in the business world.
PSO2	relate wide variety of specialization options, interactive learning experiences and strong commercial grounding with their business.
PSO3	pursue professional course like CA, CMA, CS and CFA.
PSO4	apply Knowledge in accounting, taxation, law and legislation related to commerce and business.
PSO5	exhibit their knowledge on database management system in day to day business affairs.
PSO6	cope up with technological changes by developing websites and creative editing tools.

PEO - PO MAPPING

	PO1	PO2	РО3	PO4	PO5	P06
PEO1	3	3	1	2	1	2
PEO2	3	3	1	2	2	1
PEO3	2	2	3	2	1	1
PEO4	2	2	1	1	3	3
PEO5	1	1	2	3	1	1
PEO6	1	2	1	2	2	1
PEO7	3	2	1	2	1	2

SEM	Part – I	Part – II		Part -	ш	Par	t – IV		Part – V (6 th Hr)		ACC (6 th H		SLC
I Sem.	I Lang (6)	II Lang (6)	Core (5)	Core (5)	Allied B.Com IT (6)	SBE (2)	1	Total (30)	NCC/NSS/PED /RR/ Li.Sc (3)	Com.Eng (2)	Comp.Lit (1)	ı	-
II Sem.	I Lang (6)	II Lang (6)	Core (4)	Core (5)	Allied B.Com IT (6)	SBE (2)	Elec. EVS (1)	Total (30)	NCC/NSS/PED /RR/Li.Sc. (3)	Com.Eng (2)	Comp.Lit (1)	ı	SLC
III Sem.	Core (6)	Core (6)	Core Lab (4)	Core (4)	Allied Commerce (6)	NME (2)	SBE P.D. (2)	Total (30)	NCC/NSS/PED /RR/ Li.Sc (3)	Com.Eng (2)	Comp.Lit	-	SLC
IV Sem.	Core (6)	Core (6)	Core (4)	Core Lab (4)	Allied Commerce (6)	NME (2)	SBE CV&IT (2)	Total (30)	NCC/NSS/PED /RR/ Li.Sc (3)	Com.Eng (2)	Comp.Lit (1)	-	SLC
V Sem.	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	Skill Devt. – Career Guidance (3)	SLC
VI Sem.	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					

I Language - Tamil

II Language - English

SBE - Skill - Based Electives

SLC - Self - Learning Course

EVS - Environmental Studies

W.S. - Women Studies

VBE - Value Based Education

B.COM IT: CHOICE BASED CREDIT SYSTEM WITH OBE PATTERN FOR THOSE WHO HAVE JOINED FROM THE ACADEMIC YEAR 2021–22 ONWARDS

		E WHO HAVE JOINED FROM T			6 th		Adl.		Ma	rks
Part	Course	Subject	code	Hrs.	Hr.	Cr.	Cr.	(Hrs)	Int.	Ext.
		SEMI	ESTER - I							
I	Lang. – I	Nirumachattam	210203103	6		3		3	25	75
II	Lang. – II	General English – I	211103101	6		3		3	25	75
	Core	Introduction to Computer and IT	213203101	5		5		3	25	75
III	Core	Financial Accounting – I	213203102	5		5		3	25	75
	Al.B.Com IT Lab	Computer Applications in Business - Lab	213203121	6		5		3	40	60
IV	SBE - I	Business communication	214403132	2		2		3	25	75
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information			3			-	-	_
Additi	ional Credit	Communicative English – I			2			-	-	-
Cours	ses	Computer Literacy			1			_	-	_
		SEME	STER - II							
I	Lang– I	Vaniga kadithangal	210203203	6		3		3	25	75
II	Lang– II	General English – II	211103201	6		3		3	25	75
	Core	C Programming Theory	213203201	4		4		3	25	75
III	Core	Financial Accounting – II	213203202	5		4		3	25	75
	Al.B.ComIT Lab	C Programming Lab	213203221	6		5		3	40	60
IV	SBE - II	Entrepreneurial skill development	214403232	2		2		3	25	75
	EVS	Environmental Studies	214103201	1		1		2	-	100
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information	-		3			-	-	_
		Communicative English-I	218003401		2		1	3	25	75
	lditional it Courses	Computer Literacy	-		1			_	_	_
Crea	it courses	SLC - Consumerism	218003232				3	3	-	100
		SEME	STER - III							
	Core	C++ Theory	213203301	6		3		3	25	75
	Core	Banking Theory Law and Practice	213203302	6		3		3	25	75
III	Core	Financial Accounting III	213203303	4		3		3	25	75
	Core Lab	C++ Lab	213203304	4		3		3	40	60
	Al. Com.	Business Statistics	213203321	6		5		3	25	75
IV	NME-I	Accounting for Business	214603332	2		2		3	25	75
1 V	SBE-III	Logistic Management	214403332	2		2		3	25	75
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information	-		3			-	-	-
		Communicative English-II	-		2			-	-	-
Additi Cours	ional Credit ses	Computer Literacy	-		1			_	_	_
		SLC - Office Management	178003332				3	3	-	100

					6 th	_	Adl.	Exam	Ma	rks
Part	Course	Subject	code	Hrs.	Hr.	Cr.	Cr.	(Hrs)	Int.	Ext.
		SEMESTEI	R - IV							
	Core	Computerized Accounting	213203401	6		3		3	25	75
Ī	Core	Financial market and Services	213203402	6		3		3	25	75
III	Core	Management Accounting	213203403	4		3		3	25	75
	Core Lab	Computerized Accounting Lab	213203404	4		3		3	40	60
	Al. Com.	Business Mathematics	213203421	6		5		3	25	75
13.7	NME - II	Accounting for decision making	214603432	2		2		3	25	75
IV	SBE- IV	Research methodology	214403432	2		2		3	25	75
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information	-		3	1		3	25 *40	75 *60
		Communicative English–II	218003401		2		1	3	25	75
	ditional t Courses	Computer Literacy	-		1			_	_	_
Crear	it Courses	SLC- Salesmanship	218003432				4	3	_	100
		SEMESTE	R - V							
	Core	Advanced Corporate Accounting	213203501	6		5		3	25	75
	Core	Income Tax Law and Practice – I	213203502	6		5		3	25	75
III	Core	Cost Accounting	213203503	5		4		3	25	75
111	Core Lab	Python Programming Lab	213203504	5		4		3	40	60
	Elective	Elective - I: Project *Report;@Viva	213203505	5		5		-	40 [24:16]	60 [36:24]
** *	SBE - V	Python Programming Theory	214403532	2		2		3	25	75
IV	WS	S Women Studies		1		1		2	-	100
		Communicative English–III	-		2			_	-	_
Ado	ditional	Computer Literacy	-		1			_	_	_
Credi	t Courses	Skill Development- Career Guidance	-		3			_	_	_
		SLC -Event management	218003532				4	3	_	100
		SEMESTEI	R - VI							
	Core	Advanced Special Accounting	213203601	5		4		3	25	75
	Core	Income Tax Law and Practice – II	213203602	5		4		3	25	75
III	Core	Goods and services tax	213203603	4		4		3	25	75
	Elective	Elective -II	-	6		5		3	40	60
	Elective	Elective-III	-	6		5		3	25	75
TX 7	SBE - VI	Export Marketing	214403632	2		2		3	25	75
IV	VBE	Value Based Education	214303601	2		2		2	_	100
		Communicative English– III	218003601		2		1	3	25	75
Additio	onal Credit	Computer Literacy	218003602		1		1	3	-	100
Cours	ses	Skill Development – Career Guidance	218003603		3		2	3	ı	100
		TOTAL		180	36	140	20			

Each elective paper has two choices, select any one.

*Elective II:

- II.1 Advanced Excel Lab 213203604
- II.2 Introduction to web designing (HTML & CSS) Lab 213203605

*Elective III:

- III.1 E- Commerce (common for B.Com & B.Com.I.T.) 213203606
- III.2 Advertising Management 213203607

B.Com (IT): CHOICE BASED CREDIT SYSTEM WITH OBE PATTERN FOR THOSE WHO HAVE JOINED FROM THE ACADEMIC YEAR 2021–22 ONWARDS

Core Subject ADVANCED CORPORATE ACCOUNTING Code: 213203501 SEMESTER V 6 Hrs/Week Credits 5

Course Description:

- ≤ To learn wide knowledge of corporate accounting.
- ≤ To impart practical knowledge in solving the problems.

Preamble:

- Z To understand about the issue of shares at par, at discount and at premium and forfeiture and reissue of shares.
- The students can be able to understand the redemption of redeemable preference shares and calculation of profit prior to incorporation and underwriting of shares.
- Zero To understand about the preparation of profit and loss account and balance sheet in the revised statement format.
- arnothing To gain the knowledge about the different methods of goodwill calculations and valuation of shares.
- Z To understand the preparation of statement of affairs and deficiency account at the time of liquidation.

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	The students have knowledge to prepare journal entries for issue and forfeiture of shares.	Up to K3
CO2	To clearly understand about the redemption of preference shares and underwriting of preference shares.	Up to K3
соз	The students are able to calculate the profit or loss using the revised format of profit and loss account and also prepare the balance sheet.	Up to K3
CO4	To learn more knowledge about treatment of goodwill and shares.	Up to K3
CO5	The students are able to prepare the liquidator's final statement of accounts.	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I: [20 Hrs]

Shares - Definition - Classes of shares - issue of equity and preference shares at par, at discount and at premium - Calls in advance - Calls in arrears - Forfeiture and reissue.

UNIT – II: [20 Hrs]

Redemption of redeemable preference shares - profit prior to incorporation - Underwriting - Pure and firm underwriting.

UNIT – III: [15 Hrs]

Final accounts of companies (Revised Format) - Introduction - Part II: Form of statement of profit and loss - Part I : form of the Balance sheet.

UNIT – IV: [20 Hrs]

Valuation of Goodwill - Factors affecting value of goodwill - Methods - Simple profit - Super profit - Capitalization method.

Valuation of shares - Need for valuation of shares - Factors affecting the value of shares - Methods - Intrinsic value - Yield value - Fair value.

UNIT – V: [15 Hrs]

Liquidation of companies - Statement of affairs - Deficiency account - Liquidator's final statement of account.

TEXT BOOK:

01.T.S.Reddy &Dr.A.Murthy; Corporate Accounting; Margam publication, New Delhi.

REFERENCES:

- 1. Arulandam M.A., and Raman K.S.; Advanced Accounting; Himalaya Publishers, Bombay.
- 2. T.S.Reddy & Dr.A.Murthy ; Advanced Accountancy ; Margham Publications; Chennai.
- 3. Jain and Narang; Advanced Accounting; Kalyani Publishers; New Delhi.

WEB RESOURCES:

- 01.https://www.drnishikantjha.com
- 02.https://www.gackarur.ac.in

PEDAGOGY: Chalk & Talk, Lecture

	COURSE CONTENTS & TEACHIN	· /								
Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids						
	UNIT – I [20 Hrs]									
1.1	Definition; classes of shares	1	Chalk & Talk	Black Board						
1.2	Model Journal Entries; Issued at par	4	Chalk & Talk	LCD						
1.3	Pro-rata allotment	3	Chalk & Talk	Black Board						
1.4	Issued at premium	3	Chalk & Talk	Black Board						
1.5	Issued at discount	3	Chalk & Talk	Black Board						
1.6	Calls in arrears; Calls in Advance	3	Chalk & Talk	Black Board						
1.7	Forfeiture and Reissue	3	Chalk & Talk	Black Board						
	UNIT – II [2	0 Hrs]								
2.1	Redemption from issue of shares and premium a/c	5	Chalk & Talk	Black Board						
2.2	Redemption from capital redemption reserve a/c and bonus share declaration	5	Chalk & Talk	Black Board						
2.3	Profit prior to incorporation	4	Chalk & Talk	Black Board						
2.4	Pure Underwriting	2	Chalk & Talk	Black Board						
2.5	Underwriting - partially	2	Chalk & Talk	Black Board						
2.6	Firm underwriting	2	Chalk & Talk	Black Board						
	UNIT – III [1	[5 Hrs]								
3.1	Form of statement of profit and loss	5	Chalk & Talk	Black Board						
3.2	Form of balance sheet	5	Chalk & Talk	Black Board						
3.3	Form of statement of profit and loss; Form of balance sheet	5	Chalk & Talk	Black Board						
		20 Hrs]								
4.1	Definition; Features of goodwill; Need for valuation	3	Chalk & Talk							
4.2	Average profit method	3	Chalk & Talk	Black Board						
4.3	Super profit method	3	Chalk & Talk	Black Board						

4.4	Capitalisation method	3	Chalk & Talk	Black Board
4.5	Valuation of Shares - Net asset method	3	Chalk & Talk	Black Board
4.6	Yield method	3	Chalk & Talk	Black Board
4.7	Fair vale method	2	Chalk & Talk	Black Board
	UNIT – V [1	5 Hrs]		
5.1	Liquidation of companies	4		
5.2	Statement of Affairs	4	Chalk & Talk	Black Board
5.3	Deficiency Account	4	Chalk & Talk	Black Board
5.4	Liqudator Final Statement	3	Chalk & Talk	Black Board

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	2	3	2	2	3
CO3	3	3	3	2	3
CO4	3	3	3	2	2
CO5	3	3	3	2	3

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Dr.R.PITCHAIKANI RATHIGA

Core Subject INCOME TAX LAW AND PRACTICE - I

Code: 213203502 6 Hrs/Week Credits 5

Course Description:

Z To gain advanced knowledge of the provisions of Direct tax laws.

SEMESTER V

- ${\it z}$ To provide working knowledge of framework of taxation system in India.
- **Z** To get knowledge of various tax incentives and benefits under Direct taxes.

Preamble:

- ≤ To provide basic knowledge on Indian Tax Law.
- ≤ To describe how to arrive Taxable Salary.
- ∠ To computer taxable income under House Properties.
- ${\it extit{ iny To}}$ measure taxable Profit and Gains of Business and Professional Income.
- Z To gathering knowledge on computation Capital Gains and Income from Other Sources.

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	Know the basic concept of Indian Tax Law	Up to K3
CO2	Understand the calculation procedure of Income from Salary	Up to K3
соз	Compute taxable income under – House Properties	Up to K3
CO4	Measure taxable Profit and Gains of Business and Professional Income	Up to K3
CO5	Gathering Knowledge On computation of Capital Gains and Income from other sources	Up to K3

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 Ordinarily Resident – Nonresident – Deemed income – Capital and revenue Income, Capital and Revenue Expenditure.

UNIT – II: [10 Hrs]

Exempted Incomes (Theory only)

UNIT – III: [20 Hrs]

Computation of taxable income – Income from salary – Income from House Property.

UNIT – IV: [20 Hrs]

Profit and gains from business or profession – Depreciation and other deductions.

UNIT – V: [20 Hrs]

Capital gains – Income from other sources.

TEXT BOOKS:

01.Gaur V.P., and Narang D.R., Income Tax Law and Practice, Kalyani Publishers, New Delhi.

REFERENCES:

- 01. Dinker Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- 02. Reddy and Hari Prasad Reddy, Income Tax, Margham Publications, Chennai.
- 03. Vinod K.Singhania, Students Guide to Income Tax, Taxmar Publications, New Delhi.

WEB RESOURCES:

01.https://www.sultanchandandscns.com

PEDAGOGY: Chalk & Talk, LCD

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
	UNIT – I	20 Hrs]		
1.1	Income Tax Act, 1961 – Introduction – Definitions	5	Chalk & Talk	Black Board
1.2	Income – Assessment – Assessment year – Previous year – Person	5	Chalk & Talk	Black Board
1.3	Assesses – Resident – Resident but not ordinarily resident – Nonresident	5	Chalk & Talk	LCD
1.4	 Deemed income - Capital and revenue Income, Capital and Revenue Expenditure. 	5	Lecture	PPT & White board
	UNIT – II [10 Hrs]		
2.1	Exempted Incomes	10	Lecture	LCD
	UNIT – III	[20 Hrs]		
3.1	Income – Income from salary	10	Chalk & Talk	LCD
3.2	Income from House Property	10	Chalk & Talk	LCD
	UNIT – IV	[20 Hrs]		
4.1	Profit and gains from business or profession	10	Chalk & Talk	LCD
4.2	Depreciation and other deductions.	10	Chalk & Talk	LCD
	UNIT – V [20 Hrs]		
5.1	Capital gains	10	Chalk & Talk	LCD
5.2	Income from other sources	10	Chalk & Talk	LCD

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2
CO2	3	3	3	2	3
CO3	3	3	3	3	3
CO4	3	3	3	2	2
CO5	3	3	3	2	2

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Dr. R.PITCHAIKANI RATHIGA

Core Subject

COST ACCOUNTING SEMESTER V

Code: 213203503 5 Hrs/Week Credits 4

Course Description:

- \varkappa To enlighten the students to familiarize the concept of cost accounting and various methods and techniques of costing.
- To teach the students to calculate the element-wise and the total cost of product and services

Preamble:

- **Z** To understand the objective and importance of cost accounting
- Z To understand the importance of materials in production system, various procedures involved in procuring, storing and issuing of material
- Z To understand the need of labour cost control, wage payment and incentives and payroll procedure.
- Z To understand the meaning of direct and indirect cost, and their allocation, apportionment and absorbtion of overheads
- To understand the process costing method followed in an industry where a product passing through various identifiable processes.

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	Understanding the concept of costs, classification, cost centers and profit centers Understanding the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit.	Up to K3
CO2	Understanding the concept of material control and analyzing the variances in material costs.	Up to K3
соз	Develop the knowledge about remuneration and incentives.	Up to K3
CO4	Develop the concept of overhead cost	Up to K3
CO5	Understand the methods of costing adopted in industries.	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I [15 Hrs]

Cost accounting - Objectives - Advantages - Financial Accounting Vs Cost Accounting - Steps in installing a Cost Accounting system - Classification of Costs - Cost Unit - Cost Centre - Elements of Cost - Preparation of Cost Sheet.

UNIT – II: [15 Hrs]

Material Control techniques – Store Keeping – Bin card Vs Stores ledger– Levels of Stock – EOQ & ABC Analysis and VED analysis – Issue Pricing Methods – FIFO, LIFO, Simple Average and Weighted Average - Merits and Demerits of each method--Treatment of Scrap, Spoilage, Wastage & Defective

UNIT – III: [15 Hrs]

Labour - Methods of Wage payments - Time wage system and piece wage system - Merits and Demerits - Incentive Methods - Halsey & Rowan Plan, Taylor's Differential piece rate, Merrick's Multiple piece rate, Gant's task bonus plan - Labour turn over - causes- Separation - Replacement and flux methods - Treatment of Idle time & Over time

UNIT – IV [15 Hrs]

Overheads - Meaning - Functions - Classification of overheads - Allocation Vs Apportionment of overhead - Basis of Apportionment - Primary distribution - Methods of re-apportionment - Repeated distribution, step and Ladder, - Calculation of Machine hour rate.

UNIT - V [15 Hrs]

Process Costing – Treatment of Normal & Abnormal losses –

Valuation of Work-in-progress (simple problems).

TEXT BOOKS:

01.Pillai R.S.N., and Bagavathi V., Cost Accounting , S.Chand & Sons, New Delhi-2017

UNIT	Chapter	Page No
I	I & II	1 - 66
II	IV&V	80 - 107;108 - 121
III	VII & VIII	146 - 162; 163 - 208
IV	X	211 – 250
V	XIX	482 - 504

REFERENCES:

- 01. Jain and Narang, Cost Accounting Kalyani Publishers-2009.
- 02.S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi 2020.
- 03.Reddy & Murthy, Cost Accounting, Margham Publications, Chennai 2013.

WEB RESOURCES:

- 01. https://www.aisectumiversityjharkhand.ac.in
- 02. https://web.sol.du.ac.in

PEDAGOGY: Chalk & Talk, Lecture

Module No.	Торіс	No. of Lectures	Content Delivery Method	Teaching Aids
	UNIT – I [15	Hrs]		
1.1	Objectives – Advantages	2	Chalk & Talk	Black Board
1.2	Financial Accounting Vs Cost Accounting	2	Chalk & Talk	Black Board
1.3	Steps in installing a Cost Accounting system	2	Chalk & Talk	Black Board

1.4	Classification of Costs	2	Chalk & Talk	Black Board
	Cost Unit - Cost Centre,			PPT & White
1.5	Elements of Cost	2	Lecture	board
	Preparation of Cost			
1.6	Sheet.	5	Chalk & Talk	Black Board
		i 5 Hrs]	l	
2.1	Store Keeping	2	Lecture	LCD
2.2	Bin card Vs Stores ledger	2	Lecture	PPT & White
4.4	<u> </u>	4	Lecture	board
2.3	Levels of Stock – EOQ & ABC Analysis and VED analysis	3	Lecture	PPT & White board
2.4	Issue Pricing Methods – FIFO, LIFO	3	Lecture	LCD
2.5	Simple Average and Weighted Average	2	Lecture	PPT & White board
2.6	Merits and Demerits of each method	2	Lecture	LCD
2.7	Treatment of Scrap, Spoilage, Wastage & Defective	1	Lecture	PPT & White board
	UNIT – III [1	5 Hrs]		
3.1	Methods of Wage payments	3	Chalk & Talk	Black Board
	Time wage system and piece			
3.2	wage system, Merits and Demerits	3	Lecture	LCD
3.3	Incentive Methods - Halsey & Rowan Plan	3	Lecture	LCD
3.4	Taylor's Differential piece rate, Merrick's Multiple piece rate, Gant's task bonus plan	3	Lecture	PPT & White board
3.5	Labour turn over – causes- Separation – Replacement and flux methods - Treatment of Idle time & Over time	3	Chalk & Talk	Black Board
	UNIT – IV [1	5 Hrs]		
4.1	Meaning – Functions	2	Chalk & Talk	
4.2	Classification of overheads	2	Chalk & Talk	Black Board
4.3	Allocation Vs Apportionment of overhead	2	Chalk & Talk	Black Board
4.4	Basis of Apportionment Primary distribution	2	Chalk & Talk	Black Board&PPT
4.5	Methods of re- apportionment	3	Chalk & Talk	Black Board
4.6	Repeated distribution, step and Ladder, - Calculation of Machine hour rate.	4	Chalk & Talk	Black Board&PPT
	UNIT – V [15	5 Hrs]		
5.1	Treatment of Normal & Abnormal losses	8	Chalk & Talk	Black Board
5.2	Valuation of Work-in-progress	7	Lecture	LCD
	MADDING OF COS			-

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	2	3	1	1	2
CO3	3	3	3	3	3
CO4	2	2	2	2	2
CO5	3	3	3	1	3

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Mrs.S.MANIMOZHI

Core Lab

PYTHON PROGRAMMING LAB SEMESTER V

Code: 213203504 5 Hrs/Week Credits 4

Preamble:

≤ To develop programming skills in Python

PYTHON LAB

Content:

- 1. Python program to ODD or EVEN.
- 2. Python Program to Sum of Digits.
- 3. Python program to reverse the Number.
- 4. Python program to find factorial for a given number.
- 5. Python program to generate Fibonacci series.
- 6. Python program to Armstrong Number.
- 7. Python program to Palindrome.
- 8. Python program to Perfect Number.
- 9. Python Program to Duck Number.
- 10. Python program to Prime Number.
- 11. Python Program Using String Functions
- 12. Python Program Using Patterns.

WEB RESOURCES:

01.https://www.programiz.com/python-programming/example 02.https://pythonprogramming.net

COURSE DESIGNER: Mr.T.REGUPATHI

SEMESTER V 5 Hrs/Week
Credits 5

Preamble:

- **Z** To have a practical knowledge to start the business.
- Z To know how to manage the resources and increase the turnover of the concern.
- Every student must undergo a project work in the fifth semester.
- Students have to select a topic related to Commerce with IT.
- Every student will be assigned to a staff member who will provide necessary guidance.
- Students should present the project in the class room.
- Students should submit a written report.
- Viva-voce examination will be conducted at the end of the semester.
- Project work will be awarded marks on the following basis:

Internal = 40 Marks		External = 60 Mark		
Report	= 30	Report	= 50	
Viva	= 10	Viva	= 10	
Total	= 40	Total	= 60	

Part IV PYTHON PROGRAMMING THEORY Code: 214403532
Skill based Elective V SEMESTER V 2 Hrs/Week
Credits 2

Preamble:

Z To introduce open source programming language and to develop object oriented programs

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 introduced to Python programming Language	Up to K3
CO2	Know comprehensions, different Decision Making statements.	Up to K3
соз	Understand the Python Functions, Modules And Packages	Up to K3
CO4	Understand various data types like lists, tuples, strings etc.	Up to K3
CO5	Get acquainted with Files and User I/O	Up to K3

K1- Knowledge K2 - Understand K3-Apply

UNIT - I: INTRODUCTION TO PYTHON

[6 Hrs]

Installation and Working with Python - Understanding Python variables - Python basic Operators - Understanding python blocks - Declaring and using Numeric data types: int, float, complex -Using string data type and string operations - Defining list and list slicing UNIT - II: **PYTHON PROGRAM FLOW CONTROL** [6 Hrs]

Conditional blocks using if, else and elif - Simple for loops in python - For loop using ranges, string, list and dictionaries - Use of while loops in python- Loop manipulation using pass, continue, break and else - Programming using Python conditional and loops block

UNIT - III: [6 Hrs]

PYTHON FUNCTIONS, MODULES AND PACKAGES

Organizing python codes using functions - Organizing python projects into modules - Importing own module as well as external modules - Understanding Packages - Powerful Lamda function in python - Programming using functions, modules and external packages

UNIT - IV: [6 Hrs]

PYTHON STRING, LIST AND DICTIONARY MANIPULATIONS

Building blocks of python programs - Understanding string in build methods - List manipulation using in build methods - Dictionary manipulation - Programming using string, list and - Dictionary in build function.

UNIT - V: PYTHON FILE OPERATION

[6 Hrs]

Design with functions: hiding redundancy, complexity; arguments and return values; formal vs actual arguments, named arguments - Recursive functions - Understanding read functions, read(), readline() and readlines() - Understanding write functions, write() and writelines() - manipulating file pointer using seek - Programming using file operations

TEXT BOOKS:

- 01.Introduction to computing &problem solving using Python E-Balagursamy publisher McGrawhill
- 02. Think Python Allen B.Downey ,O"Reilly Publications, 2nd Edition.

REFERENCES:

- 01. Exploring Python Timothy A.Budd, Tata Mc Graw Hill, 2017 **WEB RESOURCES:**
 - 01.https://www.python.org
 - 02. https://www.w3schools.com

PEDAGOGY: Chalk & Talk, Lecture, PPT

Module No.	Topic	No. of Lectu res	Content Delivery Method	Teaching Aids
	UNIT – I [6 H:	rs]		
1.1	Installation and Working with Python	1	Chalk & Talk	Black Board
1.2	Understanding Python variables	1	Chalk & Talk	Black Board
1.3	Python basic Operators	1	Chalk & Talk	Black Board
1.4	Understanding python blocks	1	PPT presentation	projector
1.5	Declaring and using Numeric data types	1	Chalk & Talk	Black Board
1.6	Using string data type and string operations	1	Chalk & Talk	Black Board
1.7	Defining list and list slicing		Chalk & Talk	Black Board
	UNIT – II [6 H	[rs]		
2.1	Conditional blocks using if, else and else if	1	Chalk & Talk	Black Board
2.2	Simple for loops in python	1	Chalk & Talk	Black Board
2.3	For loop using ranges, string, list and dictionaries	1	PPT presentation	projector
2.4	Use of while loops in python	1	PPT presentation	projector
2.5	Loop manipulation using pass, continue, break and else	1	PPT presentation	projector
2.6	Programming using Python conditional and loops block	1	PPT presentation	projector
	UNIT – III [6 H	Irs]		
3.1	Organizing python codes using functions	1	PPT presentation	projector
3.2	Organizing python projects into modules	1	PPT presentation	projector

	T	l	DDM	
3.3	Importing own module as	1	PPT	projector
0.0	well as external modules	-	presentation	projector
2.4	Hadanatan din a Daalaa aa	1	PPT	mmaiaatam
3.4	Understanding Packages	1	presentation	projector
	Powerful Lamda function in	_	PPT	_
3.5	python	1	presentation	projector
	Programming using functions,		presentation	
3.6	modules and external	1	PPT	nnoicatan
3.0		1	presentation	projector
	packages		1	
	UNIT – IV [6 H	lrs	1	
4.1	Building blocks of python	1	Chalk & Talk	Black Board
7.1	programs	1	Chair & Tair	Diack Doard
4.0	Understanding string in build	1	C111 0 70-11	D11 D1
4.2	methods	1	Chalk & Talk	Black Board
	List manipulation using in	_	PPT	_
4.3	build methods	1	presentation	projector
			PPT	
4.4	Dictionary manipulation	1	presentation	projector
	Decomposition and a state of the		presentation	
4.5	Programming using string, list	2	Chalk & Talk	Black Board
	Dictionary in build function			
	UNIT – V [6 H	rs	T	
5.1	Design with functions	1	PPT	projector
0.1	Design with functions	1	presentation	projector
5.2	Recursive functions	1	PPT	mmaiaatam
5.2	Recursive functions	1	presentation	projector
5.3	Understanding read functions	1	Chalk & Talk	Black Board
5.4	Understanding write functions	1	Chalk & Talk	Black Board
	manipulating file pointer using	_		
5.5	seek	1	Chalk & Talk	Black Board
	Programming using file		PPT	
5.6	operations	1	presentation	projector
	operations		presentation	

	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	3	2
CO2	3	3	3	3	3
CO3	2	2	3	3	3
CO4	3	3	3	2	2
CO5	3	3	3	2	3

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Mr.T.REGUPATHI

Self Learning Course – Major

EVENT MANAGEMENT SEMESTER V

Code: 218003532 **Addl. Credits 4**

Preamble:

- Z To give formal instructions and training to students to be future managers of Event Industry
- arnothing To become technical proficiency to effectively adjust, grow and excel in the field of Event
- Z To familiarizes the learners about the Event Management concepts, Planning and Evolution of Event Management
- To create an awareness about the need to improve their communication skill, Language skills, Passion of event anchoring skill to be employed in Media sources.

UNIT I:

OBJECTIVES: To learn Meaning, concepts, nature of Event Management Event Management – Meaning, definition, concepts, Nature of Event Management – Objectives, Need – classification – Event co-ordination – Significances of Event Management – Event analysis – Traditional Event and Modern Event - Techniques to create an Event.

OUTCOME: * Make the students to get the knowledge of Event and Event Management

UNIT II:

OBJECTIVES: To know the marketing strategy of Event Management

Event Marketing – Basic principles of Event Management – Sources of Event

Marketing – Marketing strategies – creative thinking – competitor – special

events – Process of Marketing – Marketing Mix – Event standards– Event

Organiser – Event Manager – Qualities of Event Manager – Responsibilities –

Characteristics of Event Manager

OUTCOME: *Make the student to aware of marketing strategy of Event Management

UNIT III:

OBJECTIVES: To know the Event planning and designing

Event planning – Event feasibility – Event designing – Event promotion –

Event Laws – Relevant legislation - Modern Event Management scenario

OUTCOME: *Make the students to create an event with innovative ideas

UNIT IV:

OBJECTIVES: To understand the consumer and customer relationship

Event Client relationship – client Behaviour - Event sponsors – Event

Research and Development – Activities in Event Management - Basic Event

Accounting - Event Budget - Client agency – International Events

OUTCOME: * Make the students to construct customer relationship with creative ideas

UNIT V:

OBJECTIVES: To ensure the knowledge of communicative skills

Event communication – Event conversation – Language skills of the Event

management – Event Leadership - Special Events – Event staging - Types of

communication – Methods – Evaluation and feedback

OUTCOME: * Make them to enhance their anchoring skills.

REFERENCES:

- 01. Successful Event Management By Mr. Anton Shone & Bryn Parry
- 02. Event Management, an integrated & practical approach By Razaq Raj, Paul Walters and Tahir Rashid.
- 03. Event Management, a professional approach By Ashutosh Chaturvedi

Core Subject

ADVANCED SPECIAL ACCOUNTING SEMESTER VI

Code: 213203601 5 Hrs/Week Credits 4

Course Description:

- To learn in-depth knowledge of corporate accounting and special acts relating to that.
- arnothing To impart practical knowledge in solving the problems and caculation of financial results.

Preamble:

- Z The Students are able to study about the types of contract and accounting procedure.
- arnothing To identify the revised schedule of Accounting Standards for banking companies.
- The students can be able to understand the double account system and accounts of electricity companies.
- ${\it extit{ iny To}}$ gain the knowledge about the preparation of holding company accounts.
- ∠ To study about the human resource accounting theory.

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	The students able to calculate work certified and work uncertified for contract account preparation.	Up to K3
CO2	To classify the income and expenses in different schedule from 13 to schedule 16 and assets and liabilities from the schedule 1 to schedule 12.	Up to K3
соз	The students learn to calculate the replacement cost of an asset in electricity companies account.	Up to K3
CO4	To calculate the cost of control, pre and post acquistion profit, minority interest and prepare consolidated balance sheet for holding company.	Up to K3
CO5	To identify the cost based method and value based method of human resources valuation	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I: [20 Hrs]

Meaning of contract - Method of maintaining accounts for contracts - Types 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: [20 Hrs]

Banking Company accounts - 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: [15 Hrs]

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 - Preparation of consolidated balance sheet - Cost of Control - Pre-requisition reserves and profits - post acquisition profit - Minority interest - Unrealised profit and contingent liabilities - revaluation of assets and liabilities.

UNIT – V: [5 Hrs]

Human Resource Accounting (Theory only).

TEXT BOOK:

01.T.S.Reddy & Dr.A.Murthy ; Advanced Accountancy ; Margham Publications; Chennai.

REFERENCES:

- 01. Arulandam M.A., and Raman K.S.; Advanced Accounting; Himalaya Publishers, Bombay.
- 02. Jain and Narang; Advanced Accounting; Kalyani Publishers; New Delhi.
- 03. S.N.Maheswari S.N., Advanced Accounts, Vikas publication private Limited, New Delhi.

WEB RESOURCES:

- 01. https://vipss.yolosite.com
- 02. https://sahityabhawanpublication.com

PEDAGOGY: Chalk & Talk,LCD

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
	UNIT – I [2	0 Hrs]		
1.1	Meaning; Types; Accounts Procedure	5	Chalk & Talk	Black Board
1.2	Complete contract a/c	5	Chalk & Talk	Black Board
1.3	Incomplete contract a/c - Notional profit transfer	4	Chalk & Talk	Black Board
1.4	Incomplete contract – work certified & work Uncertified	4	Chalk & Talk	Black Board
1.5	Incomplete contract - with balance sheet; contractee a/c	2	Chalk & Talk	Black Board
UNIT – II [20 Hrs]				
2.1	Legal Requirements; Accounting treatment	2	Chalk & Talk	Black Board

2.2	Profit and loss a/c - Schedule 13 to 16 format	5	Talk	LCD
2.3	Profit and loss a/c preparation	2	Chalk & Talk	Black Board
2.4	Balance Sheet - Schedule 1 to 12 format	5	Talk	LCD
2.5	Blance sheet preparation	4	Chalk & Talk	Black Board
2.6	Rebate on bills discounted	2	Chalk & Talk	Black Board
	UNIT – III [1	.5 Hrs]		
3.1	Meaning; Features; Differences between Single and Double account system	2	Chalk & Talk	Black Board
3.2	Revenue account; Net Revenue account ; Receipts and Expenditure account and General Balance Sheet format	2	Chalk & Talk	LCD
3.3	Revenue account; Net Revenue account ; Receipts and Expenditure account and General Balance Sheet - problems	6	Chalk & Talk	Black Board
3.4	Replacement of an asset - Journal entries	5	Chalk & Talk	Black Board
	UNIT – IV [1	.5 Hrs]		
4.1	Distinction Between Capital profit and Revenue profit; Cost of control; Minority interest - format	3	Talk	LCD
4.2	Consolidated balance sheet - problems	6	Chalk & Talk	Black Board
4.3	Treatment of Contingent liabilities - problems	2	Chalk & Talk	Black Board
4.4	Treatment of unrealised profits problem	2	Chalk & Talk	Black Board
4.5	Revaluation of assets and liabilities	2	Chalk & Talk	Black Board
	UNIT – V	5 Hrs]		
5.1	Definition; Objectives	2	Chalk & Talk	
5.2	Valuation methods	3	Chalk & Talk	Black Board

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	3	2	3	3	2
CO3	2	3	3	2	2
CO4	2	3	3	3	2
CO5	2	3	3	3	3

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Dr.R.Pitchaikani Rathiga

Core Subject INCOME TAX LAW AND PRACTICE - II SEMESTER VI

Code: 213203602 5 Hrs/Week Credits 4

COURSE DESCRIPTION:

- Z To gain knowledge on procedural aspects for filling tax returns for various assesses.
- Z To provide thorough knowledge of various concepts and their applications relating to direct tax and wealth tax with a view to integrating the relevance of these laws with financial planning and management decision.

Preamble:

- Z To familiarizes the various deductions from Gross Total Income and to understand the knowledge about Clubbing of Income, Set off and carry Forward of Losses.
- Z To obtain the knowledge about the computations of assessment procedures of Individual Income and HUF.
- Z To inculcate the students about Assessment of Partnership Firms and AOP.
- To gathering knowledge about Assessment of Joint Stock Companies.
- Z To enable the students to Gains the detailed knowledge about income tax Authorities and Tax Returns.

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	To familiarizes the various deductions from gross total income and to understand the knowledge about clubbing of Income, set off and carry forward of losses.	Up to K3
CO2	To obtain the knowledge about the computations of assessment procedures of Individual Income and HUF	Up to K3
соз	To inculcate the students about Assessment of Partnership Firms and AOP	Up to K3
CO4	To gathering knowledge about Assessment of Joint Stock Companies.	Up to K3
CO5	To enable the students to Gains the detailed knowledge about income tax Authorities and Tax Returns	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I: [20 Hrs]

Deductions from gross total income – Clubbing of income – Set off and carry forward of losses.

UNIT – II: [20 Hrs]

Assessment of Individual - Hindu Undivided Family.

UNIT – III: [15 Hrs]

Assessment of Partnership firms, Association of persons.

UNIT – IV: [10 Hrs]

Assessment of Joint stock companies.

UNIT – V: [10 Hrs]

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 - Re-Opening of assessment - E-filing

TEXT BOOK:

01.Gaur V.P., and Narang D.R., Income Tax Law and Practice, Kalyani Publishers, New Delhi.

REFERENCES:

- 01.inker Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- 02.Reddy and Hari Prasad Reddy, Income Tax, Margham Publications, Chennai.
- 03. Vinod K. Singhania, Students Guide to Income Tax, Taxmar Publications, New Delhi.

WEB RESOURCES:

01. https://www/sultanchandandsons.com

PEDAGOGY: Lecture, Chalk & Talk

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

	COURSE CONTENTS & TEACHING / LEARNING SCHEDULE					
Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids		
	UNIT – I [2	0 Hrs]				
1.1	Deductions from gross total income	10	Chalk & Talk	Black Board		
1.2	Clubbing of income	5	Chalk & Talk	Black Board		
1.3	Set off and carry forward of losses	5	Chalk & Talk	LCD		
	UNIT – II [2	0 Hrs]				
2.1	Assessment of Individual	10	Lecture	LCD		
2.2	Hindu undivided family	10	Lecture	LCD		
	UNIT – III [1	5 Hrs]				
3.1	Assessment of Partnership firms	10	Chalk & Talk	LCD		
3.2	Association of persons	5	Chalk & Talk	LCD		
	UNIT – IV [1	.0 Hrs]				
4.1	Assessment of Joint stock companies	10	Chalk & Talk	LCD		
	UNIT – V [1	0 Hrs				
5.1	Return of income – Submission of return of income – Return of loss – Belated return – Revised return	5	Chalk & Talk	LCD		
5.2	Procedure for assessment – Self assessment – Reassessment – Best judgment assessment – Rectification of mistakes – Re– Opening of assessment - E-filling	5	Chalk & Talk	LCD		

MAPPING OF COS WITH POS

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	2	3	3	3	3
CO3	2	2	2	2	2
CO4	1	3	3	2	2
CO5	1	2	2	3	3

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: DR.R.PITCHAIKANI RATHIGA

Core subject

GOODS AND SERVICES TAX SEMESTER VI

Code: 213203603 4 Hrs/Week Credits 4

[14 Hrs]

COURSE DESCRIPTION:

Z 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.

Preamble:

- **Z** To learn the concept of indirect taxes.
- Z To get knowledge about GST schemes and GST Components.
- Z To gain in-depth knowledge on GST formulation and regulations.
- ∑ To get practice in preparing Invoice and its effects
- arnothing To import knowledge about the exemption of Goods and services under GST 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	To impart fundamental knowledge of GST and introduce the GST procedure applicable to various forms of GST tiers.	Up to K3
CO2	This course facilitates the students to get theoretical and practical knowledge on GST Settlement.	Up to K3
соз	Students get full knowledge on functions of GST councils and procedure for Registration.	Up to K3
CO4	Students acquire an insight on various input tax credit and its supply of good and service.	Up to K3
CO5	Students knowing about rate of GST taxes and their exemption limits.	Up to K3

K1- Knowledge K2 - Understand K3-Apply

UNIT – I:

An Overview of GST - Introduction - subsuming of taxes - meaning of GST - Salient features of GST - Objective - composition scheme - constitutional amendments - structure - Central GST(CGST) - State GST(SGST) - Union territory GST (UGST)- Integrated GST(IGST) (Theory and Problems - Simple problems on GST calculation).

UNIT – II: [12 Hrs]

GST Council and Registration under GST - GST council - Powers and functions - Provisions for amendments - benefits of GST - Registration under GST - Procedure for Registration - Person liable for Registration - Compulsory Registration - Deemed registration - Casual registration.

UNIT – III: [14 Hrs]

Valuation of Goods and Services - Exempted Goods and Services - Rates of GST - Zero rating, zero rating of exemption, abatements, GST structure rates - Valuation of goods and services - Meaning and types of consideration - Valuation rules for supply of goods and services - General valuation rules - Special valuation rules (Theory and Problems)

UNIT – IV: [10 Hrs]

Input Tax Credit - Meaning of Input Tax Credit - Manner of taking input tax credit - Requirements for availing Input Tax Credit - Supply of goods and services ineligible for ITC (Theory and Problems)

UNIT – V: [10 Hrs]

ITC and Payment of Tax - Matching of Input tax credit - reversal and reclaim of input tax credit - process of payment - Methods of payment in GST (Theory and Problems).

TEXT BOOKS:

- 01. Datey V.S., Indirect Taxes Law and Practice, Taxmann Publications, New Delhi.
- 02. Dr. Balachandran V., Indirect taxation, Sultand Chand & Sons, New Delhi.
- 03. Dr.H.C.Mehrotra and S.P.Gopal, Indirect taxation, Sathiya Bhavan Publication, Agra

REFERENCES:

- 01. S.S. Gupta, Service Tax, Taxman Pvt ltd, New Delhi
- 02. S.D.Singh, The Law of Central Sales tax, Easter Book company, Lucknow,
- 03. Jain R.K., Central Exercise law manual, Centax Publications, New Delhi **WEB RESOURCES:**
 - 01.https://www.gst.gov.in
 - 02.https://gstcouncil.gov.in
 - 03.https://selfservice.gstsystem.in

PEDAGOGY: Chalk & Talk, Lecture, LCD

	COURSE CONTENTS & TEACHING / LEARNING SCHEDULE					
Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids		
	UNIT – I [14	4 Hrs]				
1.1	Introduction to GST	1	Chalk & Talk	Black Board		
1.2	Subsuming of taxes	1	Chalk & Talk	Black Board		
1.3	Salient features of GST	4	Chalk & Talk	Black Board		
1.4	Objective of GST	2	Chalk & Talk	Black Board		
1.5	Composition scheme of GST	2	Lecture	PPT & White board		
1.6	Structure of GST	2	Lecture	LCD		
1.7	GST computation problems	2	Chalk & Talk	Black Board		
	UNIT – II [1	2 Hrs]				
2.1	GST council-Structure	2	Lecture	LCD		
2.2	Powers and functions	2	Lecture	PPT & White board		
2.3	Benefits of GST	1	Lecture	PPT & White board		
2.4	Registration under GST	2	Lecture	LCD		
2.5	Procedure for Registration	2	Lecture	LCD		
2.6	Person liable for Registration	1	Lecture	PPT & White board		
2.7	Casual taxpayer &Compulsory Registration	2	Chalk & Talk	Black Board		
	UNIT – III [1	l4 Hrs]				
3.1	Exempted Goods and Services	2	Chalk & Talk	Black Board		
3.2	Rates of GST	2	Lecture	LCD		

3.3	Zero rating of exemption	1	Lecture	LCD
3.4	GST structure rates	2	Lecture	PPT & White board
3.5	Valuation of goods and services	2	Chalk & Talk	Black Board
3.6	Meaning and types of consideration	2	Chalk & Talk	Black Board
3.7	General valuation rules	2	Lecture	LCD
3.8	special valuation rules	1	Lecture	LCD
	UNIT – IV [1	0 Hrs]		
4.1	Meaning of Input Tax Credit	2	Chalk & Talk	Black Board
4.2	Manner of taking input tax credit	2	Chalk & Talk	Black Board
4.3	Requirements for availing Input Tax Credit	2	Chalk & Talk	Black Board
4.4	Supply of goods and services ineligible for ITC (Theory and Problems)	4	Chalk & Talk	Black Board & PPT
	UNIT – V [1	0 Hrs]		
5.1	Matching of Input tax credit	4	Chalk & Talk	Black Board
5.2	reversal and reclaim of input tax credit	2	Lecture	LCD
5.3	process of payment	2	Lecture	LCD
5.4	Methods of payment in GST(Theory and problems)	2	Lecture	PPT & White board

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	3	3
CO2	2	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Mr. T.REGUPATHI

Elective II - Lab ADVANCED EXCEL LAB

SEMESTER VI

Code: 213203604 6 Hrs/Weeks Credits 5

Preamble:

- arnothing To impart the knowledge on advanced excel worksheet function and formulas.
 - 01. To create sum, average, count numbers, maxi&mini formulas in Ms-excel.
 - 02. To create payments and interest calculation.
 - 03. To prepare Trading and profit loss accounts and balance sheet in Ms-excel.
 - 04. To create a time series forecasting in excel.
 - 05. To create measure the averages through mean, median and mode.
 - 06. To create a capital budgeting in excel.
 - 07. To create a calculate regression in Ms -excel.
 - 08. To create a calculate correlation in Ms –excel.
 - 09. To create mean deviation of frequency.
 - 10. To create to make income tax calculator Ms-excel.
 - 11. To create a calculate GST monthly tax computations in excel.

- 12. To create an automatic invoice with GST in excel.
- 13. To create a payroll statement in Ms-excel.

Learning outcome:

On successful completion, the students are expected to use financial and statistical business related formulas in Ms-excel.

REFERENCE:

01. Taxali R.K., PC Software for Windows made Simple, Tata McGraw –Hill, New Delhi, 2006.

COURSE DESIGNER: A.KALEESWARI

ELECTIVE II - Lab INTRODUCTION TO WEB DESINGING (HTML & CSS LAB) SEMESTER VI Code: 213203605

Credits 5

Preamble:

- > To have a practical knowledge in web designing programs.
- 1) To write a sample HTML program using fundamental Tags.
- 2) To write a HTML program to design birthday card.
- 3) To write a HTML program to prepare order list.
- 4) To write a HTML program to prepare unordered list.
- 5) To write a HTML program to prepare a Bio-data.
- 6) To write a HTML program to prepare Definition list.
- 7) To write a HTML program to prepare an order list using css.
- 8) To write a HTML program to using Frame.
- 9) To write a HTML program to Format text.
- 10)To write a HTML program to prepare Student Mark List.

Learning outcome:

On successful completion, the students are expected to use to structure web page and its content in HTML.

REFERENCE:

The Complete Reference HTML & CSS Author: THOMOS A.POWELL

COURSE DESIGNER: Mr. T.REGUPATHI

Elective -III - Core Subject

E-COMMERCE SEMESTER VI

Code: 213203606 6 Hrs/Week Credits 5

Course Description:

Z To enhance the knowledge of students in the field of Information technology especially about electronic commerce.

Preamble:

- **Z** To gain knowledge about the starting of EDI.
- Z To gain knowledge on the digital library support for E-Commerce.
- Identify the factors that will define the future of E-Commerce.

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	Understant about electronic Commerce Frame work, Traditional Vs Electronic business application, the anatomy of E-Commerce applications.	Up to K3
CO2	Electronic Commerce and World Wide Web, Consumers oriented E-Commerce, Electronic payment system, Electronic Data Interchange (EDI) EDI Application in business.	Up to K3
соз	Describe the key features of Internet, Internet and Extranets and explain how they relate to each other.	Up to K3
CO4	Analyze the impact of E-Commerce on business models & strategy.	Up to K3
CO5	Inter organizational Electronic commerce supply chain management. Electronic commerce catalogues, Document Management & digital.	Up to K3

K1- Knowledge K2 - Understand K3-Apply

UNIT – I: [20 Hrs]

Introduction – E-Commerce – Meaning E-Commerce and Media conversion – Anatomy of E-Commerce – E-Commerce Application – E-Commerce consumer application – E-Commerce organisation applications I-way – Meaning – Components of I-way.

UNIT – II: [15 Hrs]

Architectural frame work for electronic commerce WWW Architectural – web back ground electronic payment system – Types – Digital token smart cards and credit cards – Electronic Data Interchange [EDI] – Definition – Benefit of EDI.

UNIT – III: [15 Hrs]

Internet governance of internet society. An overview of internet applications. Telco/ Cable/ Online companies – national independence ISP's [Internet several photograph] – Regional level – Service provide as abroad.

UNIT – IV: [20 Hrs]

The corporate Digital library making a business case for a Document library – Types of Digital Documents – corporate data warehouses, online education – Technological components of education on demand.

UNIT – V: [20 Hrs]

The new age of information based marketing – Advertising on the internet – Market research – E-Commerce catalogue or directories – Consumer data interface.

TEXT BOOK:

01.Ravi Kalakota and Andrew B.Whinston, Frontiers of E-Commerce. **REFERENCE:**

01. Vijayalakshmi Sundaram-E-Commerce.

WEB RESOURCES:

- 01. https://www.geektonight.com/e-commerce-notes
- 02. https:saif4u.webs.com/e.commerce-notes.pdf.

PEDAGOGY: Chalk & Talk, LCD

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids			
	UNIT – I [20	Hrs]					
1.1	E-Commerce – Meaning and definition, E-Commerce Media convergence, Anatomy of E-Commerce.	7	Chalk & Talk	Black Board			
1.2	E-Commerce application, E-Commerce organisation application	10	Chalk & Talk	Black Board			
1.3	I-Way – Meaning – Components of I-way	3	LCD	PPT & White Board			
	UNIT – II [15	5 Hrs]					
2.1	Architectural framework for electronic commerce, WWW as the architecture – Web background.	5	LCD	PPT & White Board			
2.2	Electronic Payment system – Types – Digital Token – Smart card & Credit cards	5	Lecture	White Board			
2.3	Electronic Data Interchange (EDI) – Definition – Benefits of EDI.	5	Chalk & Talk	Black Board			
	UNIT – III [1	5 Hrs]					
3.1	Internet Governance – The Internet society – An overview of Internet applications.	5	Lecture	White Board			
3.2	Telco/ Cable/ Online Companies	5	LCD	PPT & White Board			
3.3	National Independent ISP's – Regional level ISP's – Service providers abroad.	5	LCD	PPT & White Board			
UNIT – IV [20 Hrs]							
4.1	The Corporate Digital library – Making a business case for a document library.	6	LCD	PPT & White Board			
4.2	Types of Digital documents.	4	Lecture	Black Board			
4.3	Corporate data ware house online education	5	LCD	PPT & White Board			

4.4	Technological Components of	5	LCD	PPT & White
	education & demand	O	ВОВ	Board
	UNIT – V [20	Hrs]		
5.1	The new age of Information based Marketing	5	Chalk & Talk	Black Board
5.2	Advertising on the Internet	4	LCD	PPT & White Board
5.3	Charting the Online Marketing process	4	LCD	PPT & White Board
5.4	Marketing Research – E-Commerce Catalogues or Directories – Consumer data Interface	7	Lecture	PPT

	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	3	3
CO2	3	3	2	3	3
CO3	3	2	3	3	3
CO4	2	3	3	3	3
CO5	2	3	3	3	3

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Mrs. S.MANIMOZHI

Elective -III - Core Subject ADVERTISING MANAGEMENT SEMESTER VI

Code: 213203607 6 Hrs/Week Credits 5

Course Description:

- Z To teach the students the objective, scope and role of advertising management and their importance in the era of globalization

Preamble:

- z To understand about the field of advertising management,
- Z To know about the advertising planning, decision making and marketing strategy.
- arnothing To understand about setting goals and objectives in advertising.
- arnothing To understand about the concept of advertising copy testing and diagnosis

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	To understand the objective and scope of Advertising.	Up to K3
CO2	To understand about the field of advertising management	Up to K3
соз	To know about the advertising planning, decision making and marketing strategy.	Up to K3
CO4	To understand about setting goals and objectives in advertising.	Up to K3
CO5	To understand about the concept of advertising copy testing and diagnosis	Up to K3

K1- Knowledge K2 - Understand K3-Apply

UNIT – I: [20 Hrs]

Nature and scope of Advertising: Orgin and meaning of advertising Definition of Advertising -Characteristic Feature of Advertising: nature and scope advertising - Advertising situation - Advertisability of a product evolution of advertising

UNIT – II: [10 Hrs]

The field of advertising management: The Advertiser-facilitating Institutions-Perspectives on Advertising

UNIT – III: [20 Hrs]

Advertising planning and decision making: Planning framework – Marketing strategy and Situation Analysis –The marketing plan – The Communication and Persuasion process -The advertising plan facilitating agencies –Social, legal and global factors

UNIT – IV: [20 Hrs]

Setting goals and objectives: Function of objectives –Behavioral Dynamics –Advertising response variables intervening between Advertising and Action –Specifying the target segment – The DAGMAR Approach.

UNIT – V: [20 Hrs]

Advertising copy testing and diagnosis: Copy testing strategy – Diagnostic Copy tests – Tracking studies -Selecting copy tests; Validity and Reliability –examples of a Copy test report.

TEXT BOOK:

01.Rajiv Batra, John G. Mayers and David Aker, Advertising Management ,PHI Learning Private Limited ,M -97 Connaught Circus ,New Delhi, 2008

REFERENCES:

01. Saravanavel. P & sumathi, Advertising Management, Margam Applications, Chennai 2017.

WEB RESOURCES:

- 01.https://www.managementstudyguide.com
- 02.https://www.easymanagementnotes.com

PEDAGOGY: Chalk and talk method

	COURSE CONTENTS & TENOMING / EEMMING SCHEDULE						
Module No.	Tonic	No. of Lectures	Content Delivery Method	Teaching Aids			
	UNIT – I [2	0 Hrs]					
1.1	Origin and meaning of advertising	4	Chalk & Talk	Black Board			
1.2	Definition of Advertising	2	Chalk & Talk	Black Board			
1.3	Characteristic Feature of Advertising: Nature and Scope advertising	4	Chalk & Talk	Black Board			
1.4	Advertising situation	5	Chalk & Talk	Black Board			

1.5	Advertisability of a product evolution of advertising	5	Lecture	PPT & White board			
UNIT – II [10 Hrs]							
2.1	The advertiser	2	Lecture	LCD			
2.2	Facilitating institutions	4	Lecture	PPT & White board			
2.3	Perspectives on Advertising	4	Lecture	PPT & White board			
	UNIT – III [2	0 Hrs					
3.1	Planning framework	4	Chalk & Talk	Black Board			
3.2	Marketing strategy and situation analysis	3	Lecture	LCD			
3.3	The marketing plan	3	Lecture	LCD			
3.4	The communication and persuasion process -	3	Lecture	PPT & White board			
3.5	The advertising plan facilitating agencies	3	Chalk & Talk	Black Board			
3.6	Legal and global factors	4	Chalk & Talk	Black Board			
	UNIT – IV [2	0 Hrs					
4.1	Function of objectives	4	Chalk & Talk	Black Board			
4.2	Behavioral Dynamics	4	Chalk & Talk	Black Board			
4.3	Advertising response variables intervening between advertising and action	4	Chalk & Talk	Black Board			
4.4	Specifying the target segment	4	Chalk & Talk	Black Board&PPT			
4.5	the DAGMAR Approach	4	Chalk & Talk	Black Board			
UNIT – IV [20 Hrs]							
5.1	Copy testing strategy	5	Chalk & Talk	Black Board			
5.2	Diagnostic copy tests	5	Lecture	LCD			
5.3	Tracking studies-selecting copy tests validity and reliability	5	Chalk & Talk	Black Board			
5.4	Examples of a copy test report.	5	Chalk & Talk	Black Board			

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	2	2	2
CO3	3	3	3	3	3
CO4	3	3	3	2	2
CO5	2	2	2	2	2

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Mrs.S.MANIMOZHI

Part IV Skill Based Elective-VI

EXPORT MARKETING Code: 214403632 SEMESTER VI 2 Hrs/Week

Credits 2

Course Description:

Z To enable the students to become an exporter and provide the knowledge about the export marketing.

Preamble:

- arnothing To provide knowledge of export marketing and motivation for export marketing.
- **Z** To know how to identify the international markets
- ∠ To impart knowledge of Product Planning strategies for exports
- **Z** To educate the students about Channel of distribution in export markets

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	Describe and explain concept of export marketing	Up to K3
CO2	Explain the importance of export marketing organisation in India	Up to K3
соз	Apply the skills in identifying international markets	Up to K3
CO4	Applying the practice of selection of products for international market	Up to K3
CO5	Describe and explain the types of channels of distribution and export financing.	Up to K3

K1- Knowledge K2 - Understand K3-Apply

UNIT – I: [6 Hrs]

Meaning and definition of export marketing - Domestic marketing Vs export marketing - motivation for export marketing - problems of Indian exporters

UNIT – II: [6 Hrs]

Export marketing organizations in India - functions of Export marketing organizations - Export and Trading Houses - Privileges of Export and Trading House Status Holder.

UNIT – III: [6 Hrs]

International marketing research -Identifying foreign markets - selection of export markets - International market selection process

UNIT – IV:

Product planning strategies for exports -New product development process - International Product life cycle - Method of entry in foreign market.

UNIT – V:

Channel of distribution in export markets - Types of distribution channel - Meaning of letter of credit - types of letter of credit - Meaning and types of export finance.

TEXT BOOK:

01.Khushpat S., Jain, Export Producers and documentation, Himalya Publishing House. 2011, New Delhi

REFERENCES:

- 01. Francis cherunilam, International Trade and Export Management, Himalaya publishing house,
- 02. Varshney R.L., International Marketing Management, sultan chand and sons, Educational Publishers, New Delhi.

WEB RESOURCES:

01.https://www.interlogusa.com 02.https://m.economictimes.com **PEDAGOGY:** Chalk & Talk, Lecture

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
	UNIT – I	[6 Hrs]		
1.1	Meaning and definition of export	1	Chalk & Talk	Black Board
1.2	Marketing - Domestic marketing Vs export marketing	2	Chalk & Talk	Black Board
1.3	Motivation for export marketing	2	Chalk & Talk	Black Board
1.4	Problems of Indian exporters	1	Chalk & Talk	Black Board
	UNIT – II	[6 Hrs]		
2.1	Export marketing organizations in India - functions of Export marketing organizations	2	Chalk & Talk	Black Board
2.2	Privileges of Export and Trading House Status Holder	2	Chalk & Talk	Black Board
2.3	Export and Trading Houses	2	Chalk & Talk	Black Board
	UNIT – III	[6 Hrs]		
3.1	International marketing research -Identifying foreign markets -	3	Chalk & Talk	Black Board
3.2	selection of export markets - International market selection process	3	Chalk & Talk	Black Board
	UNIT – IV	[6 Hrs]		
4.1	Product Planning strategies for exports	2	Chalk & Talk	Black Board
4.2	Product Planning strategies for exports -New product development process	2	Chalk & Talk	Black Board
4.3	International Product life cycle - Method of entry in foreign market.	2	Chalk & Talk	Black Board
	UNIT – V	[6 Hrs]		
5.1	Channel of distribution in export markets	2	Chalk & Talk	Black Board
5.2	Types of distribution channel - Meaning of letter of credit - types of letter of credit	2	Chalk & Talk	Black Board
5.3	Meaning and types of export finance.	2	Chalk & Talk	Black Board

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2
CO2	3	3	3	2	2
CO3	3	3	3	3	3
CO4	3	3	3	3	2
CO5	2	3	3	3	3

3 - Strong

2 - Medium

1- Low

COURSE DESIGNER: Ms. A.KALEESWARI
