

SAKTHI COLLEGE OF ARTS AND SCIENCE FOR WOMEN, ODDANCHATRAM

(Recognized Under Section 2(f) and 12(B) of UGC Act 1956)

(Affiliated to Mother Teresa Women's University, Kodaikanal)

PG & RESEARCH DEPARTMENT OF COMMERCE

CURRICULUM FRAMEWORK AND SYLLABUS FOR

OUTCOME BASED EDUCATION IN

SYLLABUS FOR

M.COM., (CA)

FRAMED BY

MOTHER TERESA WOMEN'S UNIVERSITY, KODAIKANAL

UNDER

CHOICE BASED CREDIT SYSTEM

2018-2021

Preamble:

The Department of Commerce has been launched in Sakthi College of Arts and Science in 2009 with the renowned flagship post-graduate programme-Masters in Commerce with computer application M.Com (CA). Apart from the other post-graduate and research courses M.Com (CA) is the most exalted two year full time post-graduate programme in commerce. Professional stream of learning like commerce have to be properly upgraded to accommodate challenge of change, expectation of employees' and to offer global opportunities to the learners. The learning inputs have to be more update , skilled based and with appropriate application. The course programme should consider desire aptitude, attitude and acumen of the learner.

The course also provides an extreme and rigorous base for teaching, research and allied business administration. Thus, in view of widening the scope and depth of the course and inclusion of research paradigms of commerce stream, the overall structure of the course has been changed in year 2018 onwards. Further, the overall structure has been improved to provide an insight of research in commerce and interdisciplinary areas and to facilitate those students aspiring for direct Ph.D. admission.

Fixing the Learning Objectives:

Since the academic year 2018 – 2019, the learning objectives and outcomes of the programmes B.Com., (CA) and M.Com., (CA) have been set, following the Bloom's Taxonomy Cognitive Domain. Accordingly, it is broken into six levels of learning objectives of each course.

They are -

K1 / Knowledge = Remember

K2 / Comprehension = Understand

K3 / Application = Apply

K4 / Analysis = Analyze

K5 / Evaluation = Evaluate

K6 / Synthesis = Create

Mapping COs with POs:

For each programme, the Educational objectives and the Specific objectives are specified. The programme outcomes are designed according to the curriculum, teaching, learning and

evaluation process. For each course, the definite outcomes are set, giving challenge to the cognitive domain. The course outcomes are mapped with the programme outcomes. The performance of the stakeholders is assessed and the attainment rate is fixed, by using the measurements ‘high’, ‘medium’ and ‘low’. The restructuring of the curriculum is done based on the rate of attainment.

Institutional Objectives:

The institution has certain definite Institutional Objectives to be attained.

- Skill Development & Capacity Building
- Women Empowerment
- Self-reliance
- Gender Equity & Integrity

Programme Educational Objectives:

The Programmes B.Com., (CA) & M.Com., (CA) are offered with certain Specific Objectives.

1. To inculcate the knowledge of accounting concepts and computer application in business.
2. To import the Knowledge in the field of accounting specialization in business, banking sector and financial markets.
3. To analyse latest technologies to solve problem in the area of computer application.
4. To make the students well equipped for getting job opportunities.
5. To develop e entrepreneurial skills among commerce students.

Mapping PEOs with IOs:

Programme Educational Objectives	Institutional Objectives			
	1	2	3	4
B.Com., (CA) / M.Com., (CA)				
PEO1: To inculcate the knowledge of accounting concepts and computer application in business.	*			
PEO2: To import the knowledge in the field of accounting specialization in business, banking sector and financial markets.		*		
PEO3: To analyse latest technologies to solve problem in the area of computer application.			*	
PEO4: To make the students well equipped for getting job				

opportunities.				*
PEO5: To develop e entrepreneurial skills among commerce students.			*	

Measuring: H – High; M – Medium; L – Low

M.Com., (CA)

Programme Outcomes:

PO1: Applying financial tools to a number of situations both in decision making and day to day operations.

PO2: Becoming a subject expert in various instruments dealt in financial market.

PO3: Applying appropriate research methodologies, design, analysis and interpreting data.

PO4: Getting placed in the financial industry management consulting companies, industrial corporations and public institutions.

PO5: Communicating professionally and facing challenges ethically with concern to social welfare.

PO6: Gaining ability to communicate financial advice and ideas in complex collaborative contexts involving both peers and clients.

PO7: Managing projects efficiently after consideration of economic and financial factors.

ASSESSMENT PATTERN
CIA / QUESTION PATTERN & SCHEME

S.No	Section	Question Type	Marks Allotted
1	Part - A	Six questions in multiple choice pattern, testing K1 and K2 are to be given. Each question carries one mark.	03X01 = 03
2	Part - B	Two descriptive questions, with alternate options, testing K3 and K4, are to be given. Each question carries four marks.	02X02 = 04
3	Part - C	Two descriptive questions, testing K5 and K6, are to be given. Three questions are to be answered. Each question carries 15 marks.	02X04 = 08
4		Assignment	05
5		Seminar	05
Total Marks in CIA			25

CE / QUESTION PATTERN & SCHEME

S.No	Section	Question Type	Marks Allotted
1	Part - A	Ten questions in multiple choice pattern, testing K1 and K2 are to be given. From each unit, two questions must be taken. Each question carries one mark.	10X1 = 10
2	Part - B	Five descriptive questions, with alternate options, testing K3 and K4, are to be given. Each question carries four marks. Questions are taken in the given order. Qtn. No. 11 (a) or (b) from Unit I Qtn. No.12 (a) or (b) from Unit II Qtn. No.13 (a) or (b) from Unit III Qtn. No.14 (a) or (b) from Unit IV Qtn. No.15 (a) or (b) from Unit V	5X4 = 20
3	Part - C	Six descriptive questions, testing K5 and K6, are to be given. Three questions are to be answered. Each question carries 15 marks. Questions are taken in the given order. Qtn. No. 16 from Unit I Qtn. No. 17 from Unit II Qtn. No. 18 from Unit III Qtn. No. 19 from Unit IV Qtn. No. 20 from Unit V	3X15 = 45
Total Marks in CE			75

COMMON ACADEMIC STRUCTURE / M.Com., (CA) / 2018-2021

Sem	Sub. Code	Title of the Course	Hrs	Credits	Marks		
					CIA	CE	Total
I	PCOT11	Part – III / Core – I / Marketing Management	6	5	25	75	100
	PCOT12	Part – III / Core – II / International Trade and Practice	6	5	25	75	100
	PCOT13	Part – III / Core – III / Advanced Financial Management	6	5	25	75	100
	PCOP11	Part – III / Core – III / Practical – I Computerized Accounting with Tally	6	5	40	60	100
	PCOE11	Part – III / Elective-I / Managerial Economics	6	5	25	75	100
	Total			30	25		
II	PCOT21	Part – III / Core – IV / Modern Banking and Insurance	6	5	25	75	100
	PCOT22	Part – III / Core – V / Advanced Cost Accounting	6	5	25	75	100
	PCOT23	Part – III / Core – VI / Business Research Methods	6	5	25	75	100
	PCOP22	Part – III / Core – III / Practical – II VB Lab	6	5	40	60	100
	PCOE22	Part – III / Elective-II / Business Environment (or) Organizational Behaviour	6	5	25	75	100
	Total			30	25		
III	PCOT31	Part – III / Core – VII / Indirect Taxation	6	5	25	75	100
	PCOT32	Part – III / Core – VIII / Financial Markets and Services	6	5	25	75	100
	PCOT33	Part – III / Core – IX / Advanced Corporate Accounting	6	5	25	75	100
	PCOP33	Part – III / Core – III / Practical – III Programming in JAVA	6	5	40	60	100
	PCOE33	Part – III / Elective-II / Logistics Management (or) Human Resource Management	6	5	25	75	100
	Total			30	25		
IV	PCOT41	Part – III / Core – X / Income Tax and Tax Planning	6	5	25	75	100
	PCOP44	Part – III / Core – IV / Practical – III PHP Lab	6	5	40	60	100
	PCOD41	Project	18	5	25	75	100
	Total			30	15		
Total			120	90			1800

Semester I – Core 1
PCOT11– MARKETING MANAGEMENT

Credit –5

Hours: 6

Course Outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom’s Taxonomy Level
CO1: Understanding the modern marketing concepts and to make aware of regulations of foreign trade practices in the era of globalization.	Comprehension (Level 2)
CO2: Gaining knowledge about consumer behaviour and to analyzing the consumer research process.	Knowledge (Level 1)
CO3: Analyzing the promotion mix and indepth knowledge in the promotion tool.	Analysis (Level 4)
CO4: Comprehending the types of marketing , issue of marketing and to control.	Comprehension (Level 2)
CO5: Acquiring and analysing the consumer satisfaction and rights of consumer.	Analysis (Level 4)

COURSE CONTENT

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Books for Reference:

1. Modern Marketing – Principles and Practices – R.S.N. Pillai and Bagavathi.
2. Marketing Management – Global Perspective, Indian Context – V.S. Ramasamy and s. Namakumari.
3. International Marketing Management – An Indian perspective – R.L. Varshney and B. Bhattacharya.

Note : Question paper shall cover 100% Theory.

Semester I – Core 1I

PCOT12- INTERNATIONAL TRADE AND PRACTICES

Credit –5

Hours: 6

Course Outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom's Taxonomy Level
CO1: Understanding the global trends in business, marketing and trade and to make aware of regulations of foreign trade practices in the era of globalization.	Comprehension (Level 2)
CO2: Gaining awareness on International Business Environment.	Knowledge (Level 1)
CO3: knowing in depth knowledge in international marketing and strategies used for market entry.	Knowledge (Level 1)
CO4: Comprehending about foreign exchange and foreign institutions.	Comprehension (Level 2)
CO5: Acquiring the knowledge of India's trade performance and global level business.	Knowledge (Level 1)

COURSE CONTENT

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

International trade – Trade strategies – Types of Trade barriers – GATT – WTO – GATS – TRIMs – TRIPs – IPRs – Patents – Foreign Exchange Market – Exchange rate determination – Exchange rate system – Foreign exchange risk – Euro Currency market – IMF – World Bank.

Unit-V

India's Trade Performance: Determinants of Exports and Imports - Major Exports and Imports - Direction of Trade - Trade in Services - Major Problems of India's Export Sector

Foreign exchange market: Meaning, Nature and Functions – Determination of exchange rates – Exchange Rate system – FEMA.

Text Book:

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

Reference Books:

1. Francis Cherunilam - International Trade and Export Management – PHI Learning Pvt. Ltd., New Delhi.
2. Varshney and Bhattachariya - International Marketing Management
3. Subba Rao, P - International Business - Himalaya Publishing House, New Delhi, 2014
4. Vershney, R.L. Bhattacharya, B. - International Marketing Management - Sultan Chand & Sons, New Delhi, 2012.

B.S.Rathor, B.M.Jani, J.S.Rathor - International M

Semester I

Core III

PCOT13– ADVANCED FINANCIAL MANAGEMENT

Credit –5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom’s Taxonomy Level
CO1: Gaining knowledge on the fundamental concepts on financial management.	Knowledge (Level 1)
CO2: Understanding the theories of capital structure and working capital management	Comprehension (Level 2)
CO3: Comprehending valuation of securities and have in-depth knowledge of dividend theories.	Comprehension (Level 2)
CO4: Knowing about various methods of evaluation techniques and cost of capital	Knowledge (Level 1)
CO5: Selecting an investment proposal by analyzing the compounded and discounted value of money invested	Synthesis (Level 6)

COURSE CONTENT

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Unit-V

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

Text Book:

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

Reference Books:

1. I.M.Pandey. Financial Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. James C. Van Horne, John M.Wachowicz., Jr, “Fundamentals of Financial Management”, PHI Pvt. Ltd, New Delhi, 2005.
3. Prasanna Chandra, “Financial Management Theory and Practice”, Tata McGraw – Hill Publishing Company Ltd, New Delhi, 2002
4. Preeti Singh, “Fundamentals of Financial Management”, Ane Books Pvt. Ltd, Bangalore.
5. P.V. Kulkarni & B.G. Sathyaprasad, Financial Management –Himalaya Pulishing House, Mumbai.

NOTE: Question paper shall cover 40% theory and 60% problems.

Semester I Core 1V

PCOP11- COMPUTERIZED ACCOUNTING WITH TALLY

Credit –5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom's Taxonomy Level
CO1: Understand the basic knowledge of computerized accounting to deserving students under self – learning mode.	Comprehension (Level 2)
CO2: Gaining knowledge of accounts information in tally with use of keys and the preparation of budget and vouchers.	Knowledge (Level 1)
CO3: Comprehending how to prepare the final accounts and fund flow statement.	Comprehension (Level 2)
CO4: Knowing about inventory maintenance and in-depth knowledge of preparation cash flow and fund flows	Knowledge (Level 1)
CO5: Acquiring ability to prepare various accounting reports in accounting software.	Synthesis (Level 6)

COURSE CONTENT

Unit - I

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

Unit - II

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

Unit - III

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

Unit – IV

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

Unit - V

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

Text Book:

1.Implementing Tally – A.K. Nadhani, BPB Publications **Reference**

Books:

- Tally 9, Dr.Mamrata Agrawal, DreamTech Press, New Delhi, 2010
- Computerized Accounting under Tally, Deva publications. Implementing Tally, K.K.Nandhani, BPB publication.
- Namrata Agrawal “Tally 9” Published by Dreamtech, year – 2008. □Tally Software Package – manual.
- K.K. Nidhani, Implementing Tally.

NOTE: 100% practical

Semester I Elective-I
PCOE11 – MANAGERIAL ECONOMICS

Credit –5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom's Taxonomy Level
CO1: Understanding concepts of demand analysis and cost of production analysis	Comprehension (Level 2)
CO2: Gaining knowledge of managerial perspective to economic principle as an aid for decision making under given environmental constraints.	Knowledge (Level 1)
CO3: Comprehending how to prepare the final accounts and fund flow statement.	Comprehension (Level 2)
CO4: Knowing about types of competition, pricing decisions and profit management	Knowledge (Level 1)
CO5: Acquiring ability to forecast economic and chalk out business policies.	Synthesis (Level 6)

COURSE CONTENT

Unit - I

Managerial Economics: Nature and Scope, In relation with other disciplines - Role and Responsibilities of Managerial Economist - Goals of Corporate Enterprises: Maximization of profit – Value of enterprises.

Unit - II

Demand analysis: Demand determinations - Demand distinctions – Types of Elasticity of demand – Demand forecasting: For industrial goods – Consumer goods – Factors determining demand forecasting – Methods of demand forecasting.

Unit - III

Cost and production analysis: Cost concepts, Classifications and Determinants – Cost and output relationship – Short run and Long run – Cost functions – Economics scale of production – Cost control – Cost reduction - Production functions – Break-even analysis.

Unit - IV

Pricing and output decisions indifferent market situations: Perfect competition – Monopoly and Monopsony – Monopolistic competition – Oligopoly and Oligopsony – Pricing policies – Pricing methods – Pricing forecasting.

Unit - V

Profit management: Nature, Measurement – Profit policies – Profit planning and forecasting - Business cycles and Business policies – Economic forecasting – Input Output analysis - National income.

Text Book:

- 1.R.L. Varsheny , C.L.Maheshwari, “Managerial Economics”, Sultan Chand & Sons, New Delhi, 2002

Reference Books:

1. Cauvery, SudhaNayak and Others - Managerial Economics - S. Chand and Sons, New Delhi.
2. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi.
3. Gupta G.S. – Managerial Economics – Tata McGraw Hill, New Delhi.
4. Mehta P.L. – Managerial Economics – Sultan Chand and Sons, New Delhi.
5. Mithani D.M. – Managerial Economics – Himalaya Publishing House, Mumbai.

Note: Question paper shall cover 100% theory

Semester – II- Core-V
PCOT21–MODERN BANKING AND INSURANCE

Credit –5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom’s Taxonomy Level
CO1: Gaining knowledge on the important areas that help in Banking and its services	Knowledge (Level 1)
CO2: Becoming capable of assessing the significance of e-banking and its services	Synthesis (Level 6)
CO3: Understanding the usage and mechanism of cards for cash withdrawals.	Comprehension (Level 2)
CO4: Comprehending the operations and role of insurance companies in India	Comprehension (Level 2)
CO5: Acquiring ability to operate online banking and to know the banking and operations.	Synthesis (Level 6)

COURSE CONTENT

Unit - I

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

Unit - II

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

Unit - III

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

Unit - IV

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

Unit - V

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

Reference books:

1. Modern Banking theory and practices : Shelagh Hefferman, John wiley and sons
2. Fundamentals of modern banking : N.C.Majumdar, New central Book Agency
3. Modern banking in India : D.P.Gupta and R.K.Gupta, Asian Books
4. Banking and insurance law and practice : Indian Institute of Banking and Finance, Taxmann Publication Private Limited.

Note: Question Paper shall cover 100% Theory.

Semester – II- Core-VI
PCOT22– ADVANCED COST ACCOUNTING

Credit –5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom’s Taxonomy Level
CO1: Understanding the basic concepts of cost accounting	Comprehension (Level 2)
CO2: Gaining knowledge on the important areas of costing that help in decision making	Knowledge (Level 1)
CO3: Comprehending how to calculate labour cost and indepth knowledge in calculating labour turnover.	Comprehension (Level 2)
CO4: Knowing how to classify variance and apportionment and reapportionment of variance	Knowledge (Level 1)
CO5: Acquiring ability to prepare cost sheet and various types of costing.	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

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

REFERENCES:

1. Cost Accounting : Jain & Narang –, Mc Graw Hill, Noida, U.P.
2. Practical Costing : Arora.M.N — Himalaya Publishing, Mumbai.
3. Cost Accounting : Maheshwari S.N. -- Sultan Chand & Sons, New Delhi.
4. Advanced Cost Accounting : Senthilkumar & Maruthamuthu, Vikas Publishing House, New Delhi (Revised Edition)
5. Cost Accounting : Murthy 7 Gurusamy, Vijay Nicole Publication, Chennai.

Note: Question Paper shall cover 20% Theory and 80% Problems.

Semester – II- Core-VII
PCOT23- BUSINESS RESEARCH METHODS

Credit – 5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom’s Taxonomy Level
CO1: Understanding the concepts and process of research and the methods of presenting research report.	Comprehension (Level 2)
CO2: Gaining knowledge of formulating hypothesis and indepth of good research design	Knowledge (Level 1)
CO3: Comprehending how to select the apt method of collecting data and choose the required sample design for analysis.	Comprehension (Level 2)
CO4: Knowing how to apply the statistical tools for the interpretation of the data collected.	Knowledge (Level 1)
CO5: Acquiring ability to prepare systematic project report.	Synthesis (Level 6)

COURSE CONTENT

Unit - I

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

Unit - II

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

Unit - III

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

Unit - IV

Data processing: Editing – Coding - Classification and Tabulation – Attitude measurement – Scaling technique: L.L.Thurstone, Rensis Likert, Emory S. Bogardus - Social distance - Rating and Ranking scales – Data analysis: Statistical tolls used in research – Measure of Central tendency – Standard Deviation – Correlation – regression models – Methods of least

square – Multiple regressions. Test of significance – „T“ Test and „F“ test – ANOVA – ChiSquare test

Unit - V

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

Text Book

1.C.R.Kothari, “Research Methodology”, New Age International Publishers.

Reference Books:

1. Devendra Thakur.2000. Research Methodology in Social Science. Deep & Deep Publications. New Delhi.
2. Krishnasami, O.R. and Ranganathan, M. 2014. Methodology of Research in Social Science, 2ndEdn. Himalaya Publishing House, Mumbai.
3. Michael. V.P. Research Methodology in Management, Kitib Mohan Publications, Alahabad
4. Ravilochanan, P. 2007. 2ndEdn. Research Methodology. Margham Publications, Chennai.
5. Saravanavel, P. 2008. Research Methodology. 1stEdn. Kitab Mahal, Allahabad.

Note: Question paper shall cover 80% Theory and 20% Problem.

Semester – II- Core-VIII
PCOP22- VISUAL BASIC LAB

Credit –5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom's Taxonomy Level
CO1: Understanding a basic structure of visual basic simply by revealing variables and data types in the program environment.	Comprehension (Level 2)
CO2: Determining logical alternatives of decision structures in VB.	Synthesis (Level 6)
CO3: Formulating a loop structure repetitive tasks and apply sub-procedures and function to create viable code.	Application (Level 3)
CO4: Initializing array data structures for accessing the individual elements of arrays.	Application (Level 3)
CO5: Acquiring ability to create VB programs using forms, modules, menus and multiple arrays.	Synthesis (Level 6)

COURSE CONTENT

PRACTICAL

- Simple Arithmetic Operator (+,-,*,/) Using text command boxes
- Manipulation of string and data functions
- Designing calculator
- Magic square
- Number Puzzle and Picture Puzzle
- Using File, Directory and drive list boxes to load a text file into a rich text box
- Function of Command Dialog box (open, save color font, printer, help options)
- Use list box, combo box to change font, font size of the given text
- Display a pop up menu in the form when you click the right mouse button
- Compare the Scores of two cricket teams, by the use of graphics
- Design a screen saver
- Use graphical function to draw a picture and save it
- Design a form to display the stock monitoring system using VB with any end
- Design a form to create a database for 10 Customers using DAO control

- Design a form to display the Inventory control, record using Any data objects.
- Design an Employee Payroll using ADO Control
- Design a form to Create a E-Billing System using ODBC
- Design a form to display an Advertisement for a newly imported car in your company with animation effects
- Design a form to display the Tally Editor using Menus and Tabs, Design Sub Menus also.
- Design a form to Perform Working Capital Analysis by declaring finance function using Flex Grid Control.

Note: 100% Practical

Semester- II- Elective-II
PCOE22– BUSINESS ENVIRONMENT

Credit – 5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom's Taxonomy Level
CO1: Knowing concept of business environment and identify changing dimensions of business environment.	Knowledge (Level 1)
CO2: Gaining ability to analyse Indian economy in light of changing government regulatory policies.	Synthesis (Level 6)
CO3: Comprehending the International and Technological Environment.	Comprehension (Level 2)
CO4: Gaining whole information about business environment at National and International level.	Knowledge (Level 1)
CO5: Acquiring ability to guess the situation and takes the wise Managerial decisions.	Synthesis (Level 6)

COURSE CONTENT

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non – resident Indians and corporate sector; International economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

Text Books

1. Francis Cherunila: Business Environment Himalaya Publishing House, Bombay..
2. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi

Reference Books:

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

Note : Question paper will cover 100% Theory.

SEMESTER- II- Elective-II

PCOE22 - ORGANIZATIONAL BEHAVIOUR

Credit – 5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom’s Taxonomy Level
CO1: Understanding the concept and significance of organizational behaviour.	Comprehension (Level 2)
CO2: Analyzing the factors influencing individual behavior, personality and perception	Analysis (Level 4)
CO3: Comprehending the concept of conflict and organizational culture.	Comprehension (Level 2)
CO4: Gaining knowledge to survive in the changing organizational environment.	Knowledge (Level 1)
CO5: Acquiring ability to describe the methods of enhancing creativity and innovation.	Synthesis (Level 6)

COURSE CONTENT

Unit I

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

Unit II

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

Unit III

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

Unit IV

Concept of conflict – Conflict process – Inter-group conflict- Intra – Individual conflict – interpersonal conflict – Organisational conflicts – Conflict management – Negotiation –

Resolution techniques. Organisational culture – Types – Functions of culture – Creating and sustaining and changing a culture – Learning and measuring culture – Communicating culture.

Unit V

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

Text Book

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

Reference Books

1. Aswathapa, K. 2008. Organisational Behaviour - Text and Cases. 12thEdn. Himalaya Publishing House, New Delhi.
2. Chandran, Jit.S. 2008. Organisational Behaviour. 3rdEdn. Vikas Publishing House Pvt Ltd., New Delhi.
3. Gvegory Moorheed and Ricky W. Grifftin, 2005. Organisational Behaviour. 7thEdn. Jai Co Publishing House, Mumbai.
4. Khanka, S.S. 2004. Organisational Behaviour. 4thEdn. S.Chand & Co. Ltd., New Delhi.
5. Mishra, M.N. 2005. Organisational Behaviour. 1stEdn. Vikas Publishing House Pvt Ltd., New Delhi.

Note: Question paper shall cover 100% Theory.

Semester – III- Core IX
PCOT31–INDIRECT TAXATION

Credit – 5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom’s Taxonomy Level
CO1: Understanding the applications of indirect taxes and its importance	Comprehension (Level 2)
CO2: Gaining knowledge on basic methods and legal provisions of indirect taxes.	Knowledge (Level 1)
CO3: Comprehending the Goods and Services Tax.	Comprehension (Level 2)
CO4: Gaining in-depth knowledge in Customs Act 1962.	Knowledge (Level 1)
CO5: Acquiring knowledge about all types of indirect taxes which are levied by government.	Knowledge (Level 1)

COURSE CONTENT

Unit- I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty. (Including Problems)

Text Books

1. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
2. Mehrotra and Goyal. 2015. Indirect Taxes, 13thEdn. SahityaBhavan Publications, Agra.

Reference Books and Web Sites

1. Radhakrishnan, P. 2011. Indirect Taxation, 3rdEdn. Kalyani Publishers, New Delhi.
2. Balachandran, V. 2016. Indirect Taxation, 17thEdn. Sultan Chand & Sons, New Delhi.
3. www.cbec.gov.in
4. www.gst.gov.in.

Note: Question Paper shall cover 100% Theory

Semester – III- Core X
PCOT32- FINANCIAL MARKETS AND SERVICES

Credit – 5

Hours: 6

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom’s Taxonomy Level
CO1: Understanding the financial system and economic development..	Comprehension (Level 2)
CO2: Gaining knowledge to execute the merchant banking functions and services.	Knowledge (Level 1)
CO3: Getting familiarized with stock exchange functions.	Comprehension (Level 2)
CO4: Gaining in-depth knowledge global financial market.	Knowledge (Level 1)
CO5: Analyzing the factoring services and depository system in India.	Analysis (Level 4)

COURSE CONTENT

Unit - I

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

Unit - II

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

Unit – III

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

Unit – IV

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

Unit - V

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

Reference Books:

1. E. Gordan and K. Natarajan -Emerging Scenario of Financial Services
2. M.Y. Khan -Indian Financial Theory and Practice
3. S. Gurusamy - Financial Markets and Institutions
4. P. N.Varsheney - Indian Financial System
5. Chawla A. S. - Indian Banking toward 21St century

Note: Question paper shall cover 100 % Theory.

Semester – III- Core XI

PCOT33– ADVANCED CORPORATE ACCOUNTING

Credit – 5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom’s Taxonomy Level
CO1: Understanding the legal requirements for preparing to final accounts of companies.	Comprehension (Level 2)
CO2: Getting expertise in consolidation of company accounts	Synthesis (Level 6)
CO3: Comprehending how to prepare final accounts of banking company and insurance company.	Comprehension (Level 2)
CO4: Gaining in-depth knowledge in double accounting system and analysis.	Knowledge (Level 1)
CO5: Gaining the knowledge about Accounting standards and companies’ accounts.	Knowledge (Level 1)

COURSE CONTENT

Unit - I

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

Unit - II

Banking Company Accounts – Schedules and Preparation of Balance Sheet.

Unit - III

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

Unit - IV

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

Unit - V

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

Text Book:

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

Reference Books:

1. Arulanandam, M.A. and Raman, K.S. 2009. Advanced Accounting. 6thEdn. Himalaya Publishing House, Mumbai.
2. Gupta R.L. and Radhaswamy 2009. Advanced Accountancy. 13th Revised Edn. Sultan Chand & Sons, New Delhi.
3. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy. 20thEdn. Kalyani Publishers, Ludhiana
4. Pillai, R.S.N. and Bagavathi. 2012. Advanced Accountancy. 5thEdn. Chand, S. & Co Ltd., New Delhi.
5. Rajasekaran, V. and Lalitha, R. 2011. Advanced Accounts. 1stEdn. Pearson. New Delhi.

Note: Question Paper shall cover 80% Problems & 20% Theory

Semester – III- Core XII
PCOP33- Programming in JAVA

Credit – 5

Hours: 6

Course Outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom's Taxonomy Level
CO1: Understanding the java programming concepts and utilized java graphical user interface in program writing.	Comprehension (Level 2)
CO2: Designing and developing distributed and enterprise applications and multi-tier applications using JDBC connectivity.	Synthesis (Level 6)
CO3: Comprehending how to prepare final accounts of banking company and insurance company.	Comprehension (Level 2)
CO4: Gaining in-depth knowledge in develop graphical user interface application.	Knowledge (Level 1)
CO5: Gaining knowledge to implement program using servlets, JSP, RMI.	Knowledge (Level 1)

COURSE CONTENT

PRACTICAL

- Classes and Objects
- Array
- Inheritance
- User defined Exception
- System defined Exception
- Packages
- Thread
- Designing a web page
- Simple Applet
- Applet Application

Note: 100% Practical

Semester III- Elective III
PCOE33-LOGISTICS MANAGEMENT

Credit – 5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom's Taxonomy Level
CO1: Understanding the role of logistics in a market-oriented society.	Comprehension (Level 2)
CO2: Knowing the major functions of logistics	Knowledge (Level 1)
CO3: Comprehending about supply chain management	Comprehension (Level 2)
CO4: Gaining knowledge of comprehensive analysis and discussion of key contemporary issues and problems in logistics management	Knowledge (Level 1)
CO5: Acquiring ability of planning and control processes in logistics management	Synthesis (Level 6)

COURSE CONTENT

UNIT-I

Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics. Logistics relationships. Functional applications – HR, Marketing, Operations, Finance, IT. Logistics Organization - Logistics in different industries

UNIT - II

Logistics Activities: – functions, objectives, solution. Customer Service, Warehousing and Material Storage, Material Handling, order processing, information handling and procurement Transportation and Packaging. Third party and fourth party logistics - Reverse Logistics - Global Logistics

Unit - III

Fundamentals of Supply Chain and Importance, Development of SCM concepts and Definitions Supply chain strategy, Strategic Supply Chain Management and Key components. Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

Unit - IV

Modelling logistics systems - Simulation of logistic systems - Dimensions of Logistics &

SCM – The Macro perspective and the macro dimension – Logistic system analysis strategy, Logistical Operations Integration, Customer service – Supply Chain Relationships

Unit - V

Framework and Role of Supply Chain in e-business and b2b practices. Value of information in logistics & SCM - E-logistics, E-Supply Chains - International and global issues in logistics - Role of government in international logistics and Principal characteristics of logistics in various countries and regions

REFERENCES

1. Bowersox, Logistical Management, Mc-Graw Hill, 2000
2. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., New Delhi.
3. Reguram G, Rangaraj N, Logistics and Supply Chain Management Cases and Concepts, Macmillan India Ltd., New Delhi, 1999.
4. Coyle, Bradi&Longby, The Management of Business Logistics, 3rd Ed., West Publishing Co.

Note: Question paper shall cover 100% Theory.

Semester III- Elective III
PCOE33- HUMAN RESOURCES MANAGEMENT

Credit – 5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom's Taxonomy Level
CO1: Understanding the concepts of Human Resource Management.	Comprehension (Level 2)
CO2: Knowing the principles of Human Resource Management and its applications in the business and industry.	Knowledge (Level 1)
CO3: Comprehending of different types of remuneration plans and their significance.	Comprehension (Level 2)
CO4: Capability to evaluate different training programs and understand with their limitations.	Synthesis (Level 6)
CO5: Acquiring ability to developing role of human resources management in the globalized world.	Synthesis (Level 6)

COURSE CONTENT

Unit - I

Human Resource Management: Meaning, Nature, Scope, Objectives – Importance – Functions – Distinction between HRM and Personnel Management – Personnel policies, programmes and procedures – Personnel Manager, Qualities and status.

Unit - II

Man Power Planning – Characteristics: Need, Process - Job Analysis - Job Description- Job Specification - Job Design- Job Evaluation Methods – Merits and Demerits - Job Enrichment-Job Enlargement –Re-Engineering - Recruitment – Sources - Selection- Selection Procedure, - Interviews – Placement - Induction

Unit - III

Training –Meaning, Need - Selection of Trainees- Methods of Training – Evaluation of Training - Management Development Programmes – Methods - Promotion – Types, Merits- Demotions; Carrier Planning - Transfers

Unit - IV

Performance Appraisal – Purpose- Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal Techniques – Limitation of Appraisal Methods. Quality of Work Life – Issues in Quality of Work Life- Measuring QWL – Workers Participation in Management.

Unit - V

Grievance – Meaning, Causes of Grievance- Grievance Redressal Procedure – Collective Bargaining – Meaning – levels – methods – pre -requisites – Benefits.

Text Book:

- 1.PravinDurai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi.

Reference Books:

1. Ashwathappa, Human Resource Management, McGraw Hill Education (India) Pvt. Limited, New Delhi.
2. David A. De Cenzo& Stephen P. Robbins, Personnel/Human Resource Management, Third edition, PHI/Pearson.
3. L.M. Prasad, Human Resources Management, Jain Book Agency, New Delhi.
4. S.S. Khanka, Human Resource Management, S.Chand& Sons, New Delhi.
5. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, New Delhi

NOTE: Question paper shall cover 100% theory

Semester IV - Core XIII
PCOT41- INCOME TAX & TAX PLANNING

Credit – 5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom’s Taxonomy Level
CO1: Understanding on Income Tax including Rules pertaining various aspects.	Comprehension (Level 2)
CO2: Knowing about the procedures followed by the income tax authorities in concern with income tax.	Knowledge (Level 1)
CO3: Gaining ability to identify the difference between Tax Evasion, Tax Planning and Tax Avoidance.	Synthesis (Level 6)
CO4: Capability to know the procedure of file Income Tax returns	Synthesis (Level 6)
CO5: Acquiring skills to take managerial decisions keeping in view the Income Tax Rules.	Synthesis (Level 6)

COURSE CONTENT

Unit – I

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

Unit - II

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

Unit - III

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

Unit - IV

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

Unit - V

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

Text Book:

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

Reference Books:

1. Gaur, V.P. and Narang, D.B. Income tax Law and Practice. 45th Edn., Kalyani Publishers, New Delhi. - Current year.
2. Murthy, A. Income tax Law and Practice. 5th Edn. Vijay Nicole Imprints Private Limited, Chennai. – Current year.
3. Mehrotra, H.C. and Goyal, S.P. Income Tax Law & Accounts. 58th Edn. SahityaBhawan Publications, Agra. Current year.
4. Saha, R.G., Usha Devi, N. Income Tax (Direct Tax). 4th Revised Edn. Himalaya Publishing House, New Delhi.
5. Vinod, K. and Singania. Students Guide to Income Tax. University Edn. Taxmann Publications, New Delhi. - Current year.

Note: Question paper shall cover 30% Theory and 70% Problem.

Semester –IV - Core XIV PCOP44-PHP LAB

Credit – 5

Hours: 6

Course outcomes:

After completion of this course, certain outcomes are expected from the learners.

Description of COs	Bloom's Taxonomy Level
CO1: Understanding to handle array and string handling methods.	Comprehension (Level 2)
CO2: Knowing to implement OOPs Concepts in an application	Knowledge (Level 1)
CO3: Acquiring ability to store information about client's using Cookies.	Synthesis (Level 6)
CO4: Capability to create a database in MYSQL and to manipulate data into it.	Synthesis (Level 6)
CO5: Acquiring skills to design an interactive webpage with graphical techniques.	Synthesis (Level 6)

COURSE CONTENT

PRACTICAL

1. Creating simple webpage using PHP
2. Use of Conditional statements in PHP
3. Use of looping statements in PHP
4. Creating different types of Arrays
5. Usage of Array functions
6. Creating user defined functions
7. File manipulation using PHP
8. Creating Simple Applications using PHP
9. Creating Simple table with constraints
10. Insertion, Updation and Deletion of Rows in MYSQL tables
11. Searching of data by different criteria
12. Demonstration of Joining tables
13. Usage of subqueries
14. Usage of aggregate functions
15. Working with string, numeric and date functions
16. Database connectivity in PHP and MYSQL

17. Validating Input.

Note : 100% Practical