GOVERNMENT ARTS COLLEGE (AUTONOMOUS)
COIMBATORE-641018

Learning Outcomes-based Curriculum Framework (LOCF) for

M.Com – Computer Applications
Effective from the Academic Year 2021-2022 onwards

POSTGRADUATE AND RESEARCH DEPARTMENT OFCOMMERCE - COMPUTER APPLICATIONS
MAY-2021

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PREAMBLE

The focus of LOCF of Commerce - Computer Applications is aimed at improving the students' abilities and helping them to become a competent business leader who can contribute in nation building. Commerce- Computer Applications education is not only related with knowing how to organize and apply skills related to business, trade, computer, commerce, industry, and economy but, it further accelerates the process of thinking in a pragmatic manner about the nation building through effective utilization of skills, resources, manpower, technology and one's abilities.

Department of Higher Education, Government of Tamil Nadu, with the view to provide compatibility in courses offered by various universities, autonomous colleges and deemed universities in Tamil Nadu facilitating the mobility of faculty and students from one university to another and to easily solving the problem of equivalence among courses, Tamil Nadu State Council for Higher Education (TANSCHE) has formed the State Integrated Boards of Studies comprising experts in the areas of knowledge concerned. The State Integrated Boards of Studies, with great diligence and expertise has devised the mandatory areas that have to be covered for three-year under graduation and two-year post graduation courses to realize the above objectives. Great care has been taken so that these areas would take 75% of the course content and the remaining 25% can be decided by the individual institutions. The State Integrated Boards of Studies have striven their best to see that the standards of higher education in our State are raised to be on par with international standards.

Section A (Mandatory Areas) of each course is mandatory and the areas given must be covered in the 75% of the syllabus to make the course equivalent. 25% of the syllabus should be designed by the institutions, and the areas covered under this also must have a weightage of 25%. Possible areas for this 25% are suggested in Section B (Suggested Non mandatory Areas). This gives the individual universities and autonomous institutions seamless liberty to innovate and experiment, and more importantly, it is here that the institutions devise appropriate strategies by which

(i) to make creative and critical applications of what has been learnt in the mandatory components, and

(ii) to meaningfully connect the learners to the career demands and expectations. It is essential that the theoretical subject knowledge of the students must be translated into practical hands-on experience.

One essential aspect of LOCF is to develop a Commerce - Computer Applications graduate who can meet the present and the future requirements of industry and economy. LOCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business.

The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of LOCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of LOCF is to build a set of requisite social and ethical values that will meet the expectations of the modern society. It shall also promote ideals of universal brotherhood and cooperation.

The core basis of LOCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices.

The emphasis of this exercise is to provide a right understanding to the students about the objectives and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility and dynamism.

There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment, computer skill to face global challenges.

Therefore, the focus of the LOCF in Commerce - Computer Applications is to introduce globally acknowledged choice based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students.

Thus, the LOCF can help in bringing uniformity in curricula on the one hand and empower the students on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world.

The salient features of the LOCF in M.Com-CA are:

1. The objectives of LOCF are to mentally prepare the students to learn various courses and subjects in the domain of Commerce - Computer Applications and Business leading to a graduate degree.

2. The learning outcomes for each course has been carefully designed to help the students to have experiential learning in various domains of Commerce - Computer Applications discipline.

3. Commerce - Computer Applications itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Finance, Management, Taxation, Law, Marketing, Business Mathematics, Statistics, Information and Communication Technologies, Computer Languages and Entrepreneurship.

4. The core courses have been selected considering the need for studying Commerce - Computer Applications as a separate discipline and the required theoretical knowledge and practical exposure.

5. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of optional courses under Generic Elective (GE), Skill Based Elective (SBEs), and Non-Major Elective (NME) have been included in the structure.

6. For M.Com-CA Programme, sixteen (16) CC are placed from first to sixth semester, two (02) language courses are placed in first and second semester, two (02) English courses are placed in first and second semester, three (03) GE courses are placed in the first, second and sixth semester, and four (04) SBE courses in third, fourth, fifth and sixth semester, and two (02) NME courses in fifth and sixth semester have been placed respectively.

7. An option to adopt courses offered by Sector Skill Council in the course structure of M.Com-CA as Skill Enhancement Courses is a pioneering step where the idea is to directly embed the academic course with relevant skill enhancement courses offered by various Sector Skill Councils in India. Hence, a scope for enhancing employability of regular Commerce - Computer Applications graduates has been created in the proposed course structure.

8. Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge. Project work has been provided as a discipline specific course in sixth semester

involving application of knowledge in exploring, analysing and solving issues related to real life situation.

9. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and computer applications especially in Accounting, Management, Finance, Marketing, Business Law, Information Technology, Computer Languages, Taxation, and Entrepreneurship.

10. The Faculty members while delivering lectures in a classroom situation, use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play and operating computers to have better engagement of the students and effective teaching learning process. It is expected that character building of students, development of holistic personality, values and ethics be the prime focus in the teaching learning process so that they become good global citizens.

1. INTRODUCTION

In order to foster education development agenda in India, significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which aims at making teaching student-centric, interactive, and outcome-oriented with well-defined aims, objectives, and goals to be achieved. The programme learning outcomes include subject-specific skills and generic skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for further study, research, software development, technology updation, management of database and employment.

One of the ways to measure the development of a nation is the advancement of the knowledge of its people. Hence, advanced measures should be taken to improve the quality of commerce and computer knowledge in our society by nurturing quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

In order to achieve the programme goals following measures would be adopted:

i. Regulatory curriculum reform based on a Learning Outcomes-based Curriculum Framework (LOCF);

ii. Enriching the quality of teaching and research;

iii. Enlightening learning environment through ICT based hands-on approach to students;

iv. Involving students in discussions, problem-solving, and out of the box thinking;

v. Motivating the students to understand various concepts of Commerce with Computer Technology and make them apply in real life situations.

In order to foster educational development agenda in India, significant reforms in undergraduate education is to introduce LOCF.

1.1 Types of courses and Course structure

Each program may have three types of courses namely Core courses, Elective courses and Self-study/Skill-based courses

1.1.1 Core Courses

The Core courses are those courses whose knowledge is deemed essential for the students registered for a particular Master's degree program. Where feasible and necessary two or more programs may prescribe one or more common core courses.

- The core courses shall be mandatory for all the students registered for the master's degree program.
- The core courses shall be spread all the semesters of the program.

1.2.1 Elective courses

The elective courses can be chosen from a pool of papers. These courses are intended to

- allow the student to specialize in one or more branches of the broad subject area;
- help the student to acquire knowledge and skills in a related area that may have applications in the broad subject area;
- help the student to bridge any gap in the curriculum and enable acquisition of essential skills, for example, statistical, computational, language, communication skills etc.
- help the student to pursue area of interest
- The student may also choose additional elective courses offered by the college to enable him /her to acquire extra credits from the discipline or across the discipline

1.3.1 project work

A course (core/elective/self-study/skill based) may take the form of a project work.

2. LEARNING OUTCOMES-BASED APPROACH TO CURRICULUM PLANNING AND DEVELOPMENT

The Master's Degree in M.Com-CA awarded to the students on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the programme. Therefore, the learning outcomes of this particular programme are aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment.

The LOCF of M.Com-CA has been designed keeping in view the graduate attributes, qualification descriptors, programme learning outcomes, and course learning outcomes. The committee has tried to frame the syllabi in order to engage students through an all – encompassing knowledge impartation.

The programme has been framed by allowing flexibility and innovation in:

i. Programme design and syllabi development;

ii. Teaching-learning pedagogy;

iii. Assessment of student learning levels;

iv. Providing ICT based hands-on experience to students through high quality learning activities in relevant situations.

2.1 Nature and Extent of Programme in M.Com-CA

The M.Com-CA Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The key areas of study in Commerce - Computer Applications and Business are:

i. Principles of Marketing

ii. Information Technology

iii. Accountancy

iv. Business Organisation and Office Management

v. Business Communication

vi. Taxation

vii. Management Information System

viii. Computer Languages

ix. Goods and Service Tax

x. Banking and
xi. Business Law

Apart from these key areas present curriculum framework includes courses on Yoga and Happiness, Artificial Intelligence for Business and Mind Management with the aim to imbibe in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour.

Degree programmes in Commerce - Computer Applications covers topics which are already mentioned in detail under various headings in Section 6. The depth and breadth of study of individual topics depends on the nature and devotion of students in specific Commerce and Computer programmes.

2.2 Aims of Master Degree Programme in M.Com-CA

The overall aim of M.Com-CA as a programme is to:

i. Provide a conducive environment that holistically engages students through an all-encompassing knowledge impartation;

ii. Widen the scope and depth of the course enabling them to undertake further studies in Commerce - Computer Applications and its allied areas on multiple disciplines concerned with Commerce - Computer Applications ;

iii. Construct a sound theoretical footing;

iv. Acquainting students with recent market practices;

v. Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;

vi. Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

2.3 Key Outcomes underpinning Curriculum Planning and Development

The LOCF in Commerce - Computer Applications desires to propose the courses of commerce for M.Com-CA, based on the expected learning outcomes and academic standards which are necessary for the graduates after completing these programmes. The committee considered and discussed the following factors completely:

i. Framing of syllabi

ii. Students attributes

iii. Qualification descriptors

iv. Programme learning outcomes

v. Course learning outcomes

vi. Necessity of having elective courses

vii. Applications of commerce

viii. Employability in banking, finance and other sectors.

3. GRADUATE ATTRIBUTES FOR M.COM-CA

The graduate attributes in M.Com-CA are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a M.Com-CA will be able to demonstrate through learning various courses are listed below:

3.1 Disciplinary knowledge

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce and computer applications.

3.2 Communication skills

i. Ability to communicate long standing unsolved problems in commerce, using computer knowledge;

ii. Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization, upto present scenario.

3.3 Critical thinking

i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of commerce and business;

ii. Ability to examine the results and apply them to various problems appearing in different branches of Commerce - Computer Applications.

3.4 Problem solving with an aid of computer languages

i. Capability to reduce business problems and apply the class room learning into practice and to offer solutions.

ii. Capabilities to analyse, synthesize data and derive inferences for valid conclusion;

iii. Able to comprehend solutions to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource and Taxation.

3.5 Research related skills

i. Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic;

ii. Ability to identify the developments in various branches of commerce - computer applications.

3.6 Information and Communication Technology (ICT) digital literacy and computer languages

i. Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

ii. Capability to use MS Office, Tally, Oracle and C++.

3.7 Self-directed learning

Capability to work independently in diverse projects and ensure detailed study of various facets of commerce and business.

3.8 Moral and ethical awareness and reasoning

i. Ability to ascertain unethical behaviour, falsification, and manipulation of information;

ii. Ability to manage self and various social systems.

3.9 Lifelong learning

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge and skill development and reskilling in all areas of commerce - computer applications.

4. QUALIFICATION DESCRIPTORS FOR M.COM-CA

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of M.Com-CA. These parameters are expected to be attained and demonstrated by the students after becoming graduate. The HEI should consider the above-mentioned parameters at the time of assessing the learning of various courses for M.Com-CA The learning experiences and assessment procedures, thereby are so designed that every graduate in commerce – computer applications may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. Each graduate in commerce - computer applications should be able to:

i. Demonstrate extensive and coherent knowledge of commerce - computer applications and its applications in real business world.

ii. Understanding of various concepts and theories providing strong academic foundation.

iii. Demonstrate educational skills in areas of Marketing, Finance, Accounting, Computer, Business Mathematics, Tax, and several other branches of Commerce - Computer Applications.

iv. Acquire various soft skills like communication, organizing and analytical required to manage business situations as well as life situations.

v. Apply knowledge, understanding, and skills to identify the difficult and unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies.

vi. Fulfill one's learning requirements to provide an insight of research in commerce - computer applications and interdisciplinary areas while seeking research pursuits.

vii. Apply one's disciplinary knowledge and transferable skills to new and unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions.

viii. Good value systems leading to high ethical and moral conduct in society at large.

ix. Competencies and attitudes.

x. Values.

5. PROGRAMME LEARNING OUTCOMES FOR M.COM-CA

After completing this programme students will be able to acquire the following:

1. Understand and develop the conceptual knowledge of Commerce and apply skills in the competitive and continuously changing business environment.
2. Focus on ethical integrity which involves maintaining ethical values on the entrepreneurship developing solutions for business enterprises, high value to work, increasing efficiency and innovation for the success of business.
3. Demonstrate professional knowledge as tax consultant, audit consultant, system analyst and financial consultant paving the way to the next up gradation of CA, CMA, ICWA and ACS and also in competitive examinations.
4. Develop technical knowledge in office support systems, software development areas, well trained technicians to meet the industrial requirements and also problem solving competency while using computers.
5. Competency to maintain the websites in terms of quality, performance and compliance. Furthermore, develop skills identifying the potential opportunities and challenges to create impactful business strategies and marketing campaigns.
6. Enhance knowledge to handle areas of data analysis, testing of data and optimizing with specific meaningful reports and ability to glean data from each software package, such as sales data, e- reports and order management, a basic platform of digital marketing.
7. Inculcate the ability to work as a team and in return co-ordinate with the areas of product design, development, marketing of products and services.
8. Acquire ethical leadership, managerial ability, problem solving and decision making skills to face competitive challenges in the business environment successfully.
9. Excel in the field of organising and managing the business, develop etiquette to work effectively in the work field as subordinates and also as leaders with morale and motivation and inculcate self-confidence to overcome grievances and work stress.
10. Develop knowledge in the area of GST accompanying with practical knowledge to compete in the tax field also to serve as consultancies which pave way to the next professional level.

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of the programme of study. The term programmerefers to the entire schemes of study followed by students leading to a qualification.

Programme learning outcomes for M.Com-CA include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of commerce and computer applications in business, the achievement of which will be demonstrated by the students of M.Com-CA programme for the award of bachelor degree. The programme learning outcomes of M.Com-CA also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different colleges and institutions. The various learning outcomes of the programme are mentioned below:

i. Master's Degree in Commerce - Computer Applications results in giving comprehensive knowledge of Marketing, Business Law, Computer Languages, Finance, Accounting, Management, Tax, Banking and several other branches of Commerce. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce - Computer Applications and to stand with the requirements of business sector and banking seeking youth fit for employment.

ii. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.

iii. Students completing this programme will be able to develop managerial and computer knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.

iv. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, moulding them into future visionaries, management leaders that are compassionate yet efficient. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

PROGRAMME LEVEL OUTCOMES FOR M.COM - CA

On completion of the programme the students will be able to acquire the following:

1. Develop knowledge and skill to apply the principles and practices of commerce, accounts, finance, marketing, human resource development and information technology systematically to work effectively in modern business and non-business organization.
2. Provide extreme and rigorous base for teaching and will be able to prove proficiency in professional and competitive examinations.
3. Enhance the computer literacy and its applicability in business, and also capture employment opportunities in financial and non-financial institutions.
4. Develop skills to analyse data by applying statistical tools and prepare reports in all research oriented fields.
5. Evolve independent logical thinking, facilitate personality development and also build self-confidence to face challenges and work stress of the corporate world.
6. Acquire skills to develop software programs using languages depending on the requirements of the organisations.
7. Excel in dual specialization in commerce and computer fields to work in local and global organisations.
8. Develop self-employment by applying creative ideas and build up entrepreneurial ventures.
9. Emerge as socially responsible entrepreneurs and employees with marketing ethics with foresight which is mostly required for the present scenario.
10. Inculcate the ability to excel in communication skills and prepare business documents, technical reports and organisational correspondence effectively.

6. COURSE STRUCTURE OF M.COM-CA

M.COM-CA - SCHEME OF EXAMINATIONS: CBCS PATTERN

(For the students admitted during the academic year 2021-2022 and onwards)

Sem. No.	Part	Subject Code	Subject	Lecture Hours	Marks					Exam Hrs.	Credits
					Internal Marks	External Marks	External Minimum	Total Passing	Total Marks		
1	A	21MCC11C	**Core–I:** Economics for Decision Making	6	50	50	25	50	100	3	5
1	A	21MCC12C	**Core – II:** Database System Concepts	6	50	50	25	50	100	3	5
1	A	21MCC13C	**Core – III :** Business Environment	6	50	50	25	50	100	3	5
1	A	21MCC14P	**Practical – I:** Computer Applications: MS Word, Excel & Oracle	6	50	50	25	50	100	3	4
1	B	21MCC15E	**Elective – I:** Marketing Management	6	50	50	25	50	100	3	3
2	A	21MCC21C	**Core–IV:** Advanced Corporate Accounting	6	50	50	25	50	100	3	5
2	A	21MCC22C	**Core – V:** Business Research Methods	6	50	50	25	50	100	3	5
2	A	21MCC23C	**Core-VI:** Object Oriented Programming with C++	6	50	50	25	50	100	3	5
2	A	21MCC24P	**Practical – II:** Computer Applications : C++	6	50	50	25	50	100	3	4
2	B	21MCC25E	**Elective – II:** Marketing of Financial Services	6	50	50	25	50	100	3	3

3	A	21MCC31C	**Core –VII:** Cost and Management Accounting	6	50	50	25	50	100	3	5
3	A	21MCC32C	**Core-VIII:** Visual Basic	6	50	50	25	50	100	3	5
3	A	21MCC33C	**Core – IX:** Financial Management	6	50	50	25	50	100	3	5
3	A	21MCC34P	**Practical–III:** Computer Applications : Visual Basic	6	50	50	25	50	100	3	4
3	A	21MCC35I	Institutional Training	-	50	50	25	50	100	-	4
3	B	21MCC36E	**Elective – III :** Travel and Hospitality Services	6	50	50	25	50	100	3	3
4	A	21MCC41C	**Core-X:** Direct Taxes	7	50	50	25	50	100	3	5
4	A	21MCC42P	**Practical–IV:** Tally with GST	7	50	50	25	50	100	3	4
4	B	21MCC43E	**Elective-IV:** Human Resource Management	7	50	50	25	50	100	3	3
4	A	21MCC44V	Project & Viva - Voce	9	50	50	25	50	100	-	8
			TOTAL						**2000**		**90**

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	I	21MCC11C	CORE PAPER-I ECONOMICS FOR DECISION MAKING	6

COURSE LEVEL OUTCOMES:

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

1. Identify the nature and scope of managerial economics.
2. Focus on the types of demand and demand forecasting.
3.Classify the various types of cost and output relationship.
4.Abstract knowledge about the market structure and social responsibilities.
5. Design the measurement of national income and business cycle.
6. Retrieve the concept of profit policies.
7. Implement the strategies for fixing various types of price for a product.

UNIT – I

Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Economic Theory and Managerial Economics – Objectives of Firm.

UNIT – II

Demand Analysis and Forecasting: Demand Determinants – Demand distinctions – Demand Forecasting

UNIT – III

Cost and Production analysis - Cost Concepts – Cost and Output relationship – Production Function – Cost Function – Short run and Long run Cost – Returns to the Scale of the Plant.

UNIT – IV

Market Structure - Price and Output decisions under different market condition- Perfect and Imperfect Competition – Pricing Methods – Profit Policies and Social Responsibilities of business.

UNIT – V

National Income – Concepts – Measurements – Determinants of National Income- Theory of Income distribution. Business Cycle – Types.

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Diagrams
6. Class test
7. Debates

REFERENCE BOOKS :

1. Managerial Economics - Varshney&Maheswari
2. Managerial Economics - Jael Dean

FURTHER READING:

1. Managerial Economics - Spencer & Siegelman
2. Principals of Economics - Seth .M.L
3. ICFAI Journal of Managerial Economics

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓	✓	
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3	✓	✓		✓		✓	
PLO-4	✓	✓	✓		✓		✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓		✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8			✓	✓		✓	✓
PLO-9	✓	✓	✓		✓		✓
PLO-10	✓	✓	✓	✓	✓	✓	✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	I	21MCC12C	CORE PAPER-II DATABASE SYSTEM CONCEPTS	6

COURSE LEVEL OUTCOMES:

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

1. Focus on data models scheme, RDMS and its benefits.
2. Construct a good data base design using normalization, decomposition and functional dependency.
3. Compile SQL commands for data manipulation.
4. Identify sequences, data integrity, creating and maintaining tables.
5. Carry out the basic concepts of cursers and user privileges.
6. Classify the concepts of data base architecture and distributed data base concepts.
7. Identify data base design with physical and logical development for data base programming.

UNIT – I

Database System Architecture Basic concepts - Data system - Operational data -Data independence architecture for a database system - Distributed databases.

UNIT – II

Relational Approach - Relational data structure - Relation, Domain, Attributes, Keys, Relational Algebra - Introduction, Traditional set Operation –Special set operators.

UNIT – III

Embedded SQL - Introduction-Operations not involving cursors involving cursor – Dynamic statements - Query by example – Retrieval operations, Built-in Functions, Update Operations, QBE Dictionary, Normalization - Functional Dependency, First, Second ,Third Normal forms, Relations with more than one candidate key, good and bad decomposition.

UNIT – IV

Hierarchical Approach - Physical Database, Database description, Hierarchical sequence - External level of IMS - Logical Databases, the program communication block - IMS Data manipulation- Defining the program communication block - DL/I Examples.

UNIT – V

Network Approach - Architecture of DBTG system - DBTG- Data structure - The set construct, singular sets, sample schema, the external level of DBTG – DBTG Data manipulation. Cyber Security - Impact - Discretionary Access Control (DAC) – Mandatory Access Control (MAC) –- Disaster Management – Types of Crisis – Disaster Recovery and Plans.

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Diagrams
6. Class test
7. Debates

REFERENCE BOOKS:

1. An Introduction to Database System – C.J.Dates
2. Database Systems Concepts – Abraham Silberschatz, Henry F Korth

FURTHER READING:

1. An Introduction to Database System – Bipin C Desai

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓		✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓		✓		✓	✓	
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	I	21MCC13C	CORE PAPER – III BUSINESS ENVIRONMENT	6

COURSE LEVEL OUTCOMES:

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

1. Identify the effects of Government policies regarding business environment.
2. Classify the economic and non- economic environments.
3. Use skills with which to recognize and resolve ethical issues in business.
4. Detect the impact various economic systems and economic roles of public, private, joint and co-operative sectors of Indian economy.
5. Retrieve legal frame work that regulates business combination.
6. Focus on the causes and control of industrial pollution and industrial sickness.
7. Abstract knowledge and understanding the importance and rationales for protecting Intellectual Property.

UNIT – I

Environment - Economic and non-economic environments – Inter-relation between economic and non-economic environments – Business and society - Professionalisation - Business ethics – Business culture – Social responsibility of business – Social audit.

UNIT – II

Economic Systems - Capitalism, Socialism and Mixed economy – Economic roles of Government sectors of Indian economy – Public, Private, Joint and co-operative sectors – Privatisation – Ways – Reaction – Benefits – Obstacles – Privatisation in India.

UNIT - III

Industrial policy – Resolutions – Industries (Development and Regulation) Act 1951 - Monetary and fiscal policies - Government policy towards small scale industry - Industrial sickness – Cause and prevention. Industrial pollution – Causes and control.

UNIT – IV

Business combination – Competition policy and law – Competition Act 2002- Regulation of combination – FEMA and SEBI

UNIT – V

Intellectual Property Rights - Meaning – Types of Properties – Copy rights – Patents – Trade marks – Trade secrets – Others – Importance of IPR – IPR rights in India.

PEDAGOGY STRATEGIES

1. Lecturing
2. Demonstration
3. Class room discussion
4. Questioning
5. Group discussion
6. Class test
7. Assignment
8. Seminar

REFERENCE BOOKS:

1. Business Environment - FrancisCherunilam
2. Business and Government - Maheswari& Gupta.
3. Business Environment - Aswathappa.

FURTHER READING:

1. International Journal of Business Ethics in Developing Economics

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	**I**	**21MCC14P**	**PRACTICAL – I:COMPUTER APPLICATIONS: MS-WORD, EXCEL & ORACLE**	**6**

COURSE LEVEL OUTCOMES:

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

1. Retrieve the data MS-Word, Excel and ORACLE
2. Classify the document like chairman speech and perform MS-Word tools
3. Design the mail-merge and send an invitation for opening a new branch
4. Using the excel sheets for monitoring the sales analysis
5. Construct the excel sheets and testing the statistical functions
6. Select electronic spread sheet for using mathematical and logical formula
7. Generate, storing and retrieving the related information

MS-WORD AND EXCEL

1. Type a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and perform the following:

- Right align and bold face
- Center align and italics
- Justify and center alignment
- Also insert footnote and end note for the same.
- Change a paragraph into two column paragraph
- Insert page number at the bottom
- Insert date, time and heading in the header section.

2. Using mail merge, send an invitation /notice (by creating the invitation/notice) for the following situation (at least 5 addresses to be entered) (Any one of the following)
   a) For opening a new branch
   b) Inauguration of ATM
   c) Informing about new scheme or offer

3. Preparation of Table using MS word – Sales Analysis for a period of five years for three products

4. Prepare a questionnaire for a research problem by using MS WORD – use word art, reference, borders and shading and insert a table relevant to your research problem.

5. Using EXCEL prepare a table for (any one of the following)
   a) Employees payroll
   b) Sales data
   c) Students marks and perform the following functions
   (Total, Average, Percentage, conditional sum and show the results in chart)

6. Prepare an Excel sheet and apply the following statistical functions to analyze the data (Any one of the following)
   a) Mean, Median, Mode b) Standard Deviation

ORACLE

1) Create a table - use name **Software** with the fields and insert the values:

Field name	Field type	Field size
Programmer name	character	15
Title	character	20
Language used	character	15
Software cost	number	10 with 2 decimal places
Development cost	number	10
Software sold	number	3

Queries:

a) Display the details of software developed by "PRAKASH".
b) Display the details of the packages whose software cost exceeds "2000".
c) Display the details of the software that are developed in "C++".
d) What is the price of costliest software developed in "C".
e) Display the details of the programmer whose language used is same as "Suresh".

2) Create a table **Company** with the following fields and inserts the values:

Field name	Field type	Field size
Company name	character	15
Proprietor	character	15
Address	character	25
Supplier name	character	15
No of employees	number	4
GP percent	number	6 with 2 decimal places

Queries:

a) Display all the records of the company which are in the ascending order of GP percent
b) Display the name of the company whose supplier name is "Telco".
c) Display the details of the company whose GP percent is greater than 20 and order by GP percent
d) Display the detail of the company having the employee ranging from 300 to1000
e) Display the name of the company whose supplier is same as like Tata

3) Create a table named **Employee** with the following fields and insert the values:

Field name	Field type	Field size
Employee Name	character	15
Employee Code	number	6
Address	character	25
Designation	character	15
Grade	character	1
Date of Joining	date	-
Salary	number	10 with 2 decimal places

Queries:

a) Display name of the employees whose salary is greater than "10,000".
b) Display the details of employees in ascending order according to Employee Code
c) Display the total salary of the employees whose grade is "A".
d) Display the details of the employee earning the highest salary.
e) Display the names of the employees who earn more than "Ravi".

4) Create a table named **Student** with the following fields and insert the values:

Field name	**Field type**	**Field size**
Student Name	character	15
Gender	character	6
Roll No.	character	10
Department Name	character	15
Address	character	25
Percentage	number	4 with 2 decimal places

Queries:

a) Calculate the average percentage of the students.
b) Display the names of the students whose percentage is greater than 80
c) Display the details of the student who got the highest percentage.
d) Display the details of the students whose percentage is between 50 and 70.
e) Display the details of the students whose percentage is greater than the percentage of Roll No = 12CA01

5) Create the table PRODUCT with the following fields and insert the values:

Field name	**Field type**	**Field size**
Product no	number	6
Product name	character	15
Unit of measure	character	15
Quantity	number	6with 2 decimal places
Total amount	number	8 with 2 decimal place

Queries:

a) Using update statements calculate the total amount and then select the record.
b) Select the records whose unit of measure is "Kg"
c) Select the records whose quantity is greater than 10 and less than or equal to 20
d) Calculate the entire total amount by using sum operation
e) Calculate the number of records whose unit price is greater than 50 with count operation

6). Create the table PAYROLL with the following fields and insert the values:

Field name	**Field type**	**Field size**
Employee no	number	8
Employee name	character	8
Department	character	10
Basic pay	number	8 with 2 decimal places
HRA	number	6 with 2 decimal places
DA	number	6 with 2 decimal places
PF	number	6 with 2 decimal places
Net pay	number	8 with 2 decimal places

Queries;

a) Update the records to calculate the net pay.
b) Arrange the records of employees in ascending order of their net pay
c) Display the details of the employees whose department is: sales"
d) Select the details of employees whose HRA>=1000 and DA<=900
e) Select the records in descending order

PEDAGOGY STRATEGIES

1. Lecturing
2. Instructions
3. Projector
4. Questioning
5. Power point presentation
6. Model Practical
7. Computer Lab

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓			✓	✓		✓
PLO-6		✓	✓	✓		✓	
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	I	21MCC15E	ELECTIVE PAPER-I MARKETING MANAGEMENT	6

COURSE LEVEL OUTCOMES:

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

1. Recognize the elements and key concepts of marketing in legal and global business.
2. Carry out the recent trends in digital marketing fields,
3. Execute methods to determine optimum price to earn desired profit
4. Carry out ethics in marketing which is beneficial to society.
5. Design new products to complete with emerging competitors and to improve profitability.
6. Retrieve and adopt the techniques of sales promotional strategies to earn maximum share.
7. Deploy awareness in ethical and social effects of advertising and to gain employability.

UNIT – I

Definition and Meaning of Marketing and Marketing management-Scope – Nature-Importance Functions of Marketing Management – Green Marketing – Social Marketing.

UNIT – II

Product Development – Meaning - Steps in New Product Development – Management of Product Life Cycle – Pricing – Kinds of Pricing – Factors determining pricing decision.

UNIT – III

Channels of Distribution-Meaning-Basic Channels of Distribution-Selection of a Suitable channel- Factors of influencing selection of a channel.

UNIT – IV

Sales promotion –- objectives and importance of sales promotion - Promotional Techniques -salesmanship and personal selling- importance of salesmanship-qualities of a good salesman.

UNIT – V

Meaning and definition of Advertising- Principles of advertising - advertising and publicity-Objectives of advertising- Functions- Advantages of advertising-advertisement copy- Essentials features of advertisement copy- Role of Advertising Standards Council of India (ASCI).

PEDAGOGY STRATEGIES

1. Lecturing
2. Class room discussion
3. Demonstrating
4. Assignment
5. Surveys and reporting
6.Questioning
7. Case studies

REFERENCE BOOKS:

1. Marketing Management : Philip Kotler
2. Marketing Management : C.B Mamoria and Joshi
3. Marketing Management : Dr.C.B.Gupta

FURTHER READING:

1. Modern Marketing : R.S.N.Piliai&Bagavathi
2. Journal of Marketing

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2		✓	✓		✓	✓	✓
PLO-3	✓	✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓		✓	✓	
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8			✓	✓	✓		✓
PLO-9	✓	✓			✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	II	21MCC21C	CORE PAPER-IV ADVANCED CORPORATE ACCOUNTING	6

COURSE LEVEL OUTCOMES:

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

1. Acquire knowledge about accounting procedures for company's absorption, Amalgamation and reconstruction.
2. Design the profit and loss and balance sheet of banking company accounts as per new format.
3. Execute the methods of accounts in insurance company as per IRDA.
4. Acquire knowledge regarding preparation of double accounting system by public utility concerns.
5. Focus on the role of holding company to prepare the consolidated balance sheet.
6. Classify the types of inflation accounting.
7. Acquire the knowledge about the methods of HRA.

UNIT – I

Absorption - Amalgamation - External Reconstruction – Internal Reconstruction.

UNIT – II

Accounts of Banking Companies - Accounts of Insurance Companies – Life Insurance – General Insurance (Fire and Marine Insurance).

UNIT – III

Double Accounting System – Electricity Company Accounts (Old Format and New Format) – Repairs and Renewals – Replacement of Assets.

UNIT – IV

Holding Company Accounts:Elimination of Investment – Investment Proportion - Capital Profit/Loss – Revenue Profit/Loss – Minority Interest – Cost of Control – Revaluation of Assets and Liabilities – Elimination of Mutual Obligations – Provision for Unrealised Profits in stock – Preparation of Consolidated Balance Sheet.

UNIT – V (Only theory)

Inflation Accounting – Types of Inflation accounting - Human Resource Accounting.

***Note*:** Problems – 80%
Theory – 20%

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Formatting schedules
6. Class test
7. Problem solving

REFERENCE BOOKS:

1.Corporate Accounting - T.S Reddy and A. Murthy.
2. Advanced Accounting - Dr.S.MShukla.
3. Advanced Accountancy - R.L .Gupta & M. Radhaswamy.

FURTHER READING:

1. Advanced Accounting - Rup Ram Gupta, Vidya Saran Gupta.

2. Advanced Accounts - Grewal T.S, Shukla M.C, Gupta S.C

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	II	21MCC22C	CORE PAPER-V BUSINESS RESEARCH METHODS	6

COURSE LEVEL OUTCOMES:

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

1. Illustrate various concepts relating to research and its types.
2. Carry out research process.
3. Identify research design and select suitable design for a research problem.
4. Develop clarification on various types of sampling and knowledge on how to carry out data.
5. Carry out processing for analysis of data and integrating its result in business.
6. Outline research reports, after implementing testing procedure.
7. Clarify basic knowledge on scaling techniques.

UNIT – I

Business Research – Meaning, Scope, Significance- Utility of business research – Qualities of a good Researcher – Types of research – Research process-Identification, Selection and formulation of research problems-Hypothesis-Research Design.

UNIT – II

Sampling- methods and Techniques – Sampling Size- Sampling error- Field work and data collection – Methods of data collection – Primary and Secondary Data – Types – Pilot study.

UNIT – III

Measurement and scaling techniques- processing and analysis of data – Editing and coding – Transcription and Tabulation- Interpretations and Report Writing-Types and Contents and Style of Reports – Steps in Drafting Report.

UNIT – IV

Measures of central tendency- Standard Deviation – Correlation- Simple and Partial correlation -regression models –OLS [Ordinary Least Square] Methods.

UNIT – V

Test of significance- Large sample test - Test of significance for attributes – F-test - Analysis of variance – t-test - Chi-Square Test.

***Note*:** Theory - 60%
Problems - 40%

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Diagrams
6. Class test
7. Problem solving

REFERENCE BOOKS:

1. Research Methodology – Kothari C.R

2. Statistical Methods – S.P.Gupta

FURTHER READING:

1. Business Research Methods – Emory

2. Business Research Methods – Rummel&Ballaine

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES.

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	II	21MCC23C	CORE PAPER-VI OBJECT ORIENTED PROGRAMMING WITH C++	6

COURSE LEVEL OUTCOMES:

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

1. Identify and clarifying the elements of OOPS
2. Classify the merits and demerits of OOPS
3. Execute the programs in various fields
4. Recognise the classes and objects for using the program in C++
5. Focus knowledge and using concepts of OOPS in designing the program
6. Construct and design the constructor and destructor program in C++
7. Execute the different file operations in C++

UNIT – I

Evaluation of Programming Paradigm – Elements of Object oriented programming Concepts of OOP – Merits and demerits of OOP – Application of OOPs - Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.

UNIT – II

Token, Identifiers and Keywords – variables – Data types - operators and expressions –Control flow – IF, IF. . Else, Nested If.. Else, For loop, While..loop, do..while loop, break statement, switch statement, continue statement and go to statement. Arrays – operations on arrays – Multidimensional arrays – strings – string manipulations. Functions – Function components – Library functions – Inline functions.

UNIT – III

Classes and objects – Class specification – class objects – Accessing class members – defining member functions – Friend functions and friend classes. Constructor – parameterized constructors – copy constructor – destructors – constructor overloading – order of constructor and destructor.

UNIT – IV

Operator overloading – overloadable operators – Rules for overloading operators –Inheritance – Forms of inheritance – single, multiple, multi level, hierarchal and hybrid inheritance – when to use inheritance – Benefits of Inheritance.

UNIT – V

Virtual functions and Polymorphism – need for virtual functions – Pointers to derived class objects – Pure virtual functions – Rules for Virtual functions – Data file operations – Opening of file – closing of file – stream state member functions – reading/writing a character from a file.

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Diagrams
6. Class test

REFERENCE BOOKS:

1.Object Oriented Programming with C ++ - E.Balagurusamy, -TataMcGraw Hill Publishing Company Ltd.

2. Programming with C++ - D.Ravichandran, -TataMcGraw Hill Publishing Company Ltd.

FURTHER READING:

1. C++: The Complete Reference - Herbert Schildt,- Tat a Mcgraw-Hill Publishing Company Ltd.

2.Mastering C++ - K.R.Venugopal Rajkumar, T.Ravishanker, -TataMcGrawHill Publishing Company Ltd.

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	II	21MCC24P	PRACTICAL – II: COMPUTER APPLICATIONS: C++	6

COURSE LEVEL OUTCOMES:

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

1. Design the programs on the structure of C++
2. Illustrate on arrays, arrays types and string handling functions in C++
3. Interpret and executing light on create and edit professional looking documents
4. Represent the basic knowledge on creating the application oriented program in C++
5. Design the program in C++ using concepts of inheritance
6. Design and testing the program in C++ using file operation
7. Execute practical knowledge on how to use the commerce concepts in C++ program.

C++

1. Pay Roll calculation (Using simple program).
2. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)
3. Write a C++ program to calculate working capital using class and objects (member function should write inside and outside the class.
4. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.
5. Calculate Simple Interest and compound interest using inline functions.
6. Calculate Depreciation – by using constructors and Destructors
7. Write a C++ program to calculate the sum and product of two complex numbers using operator overloading.
8. Write a C++ program to prepare cost sheet using inheritance.

PEDAGOGY STRATEGIES

1. Lecturing
2. Instructions
3. Projector
4. Questioning
5. Power point presentation
6. Model Practical
7. Computer Lab

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES.

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	II	21MCC25E	ELETIVE – II : MARKETING OF FINANCIAL SERVICES	6

COURSE LEVEL OUTCOMES:

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

1. Recognize financial markets systems in India.
2. Deploy awareness in financial sector reforms in Indian financial markets.
3. Find out the role of stock exchanges in Indian economy.
4. Abstract knowledge on current trends in credit card industry and bancassurance.
5. Categorize the types of insurance policies and clarify the insurance sector reforms.
6. Monitor the developments in Indian real estate industry.
7. Design mechanism of securitization in India.

UNIT - I

Financial Markets in India – Financial sector reforms – Money market –Capital market – Bond market – Types of bonds.

UNIT - II

Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) -OTCEI.

UNIT - III

Plastic cards – Types – Current trends in credit card industry –Benefits of plastic cards – Disadvantages of plastic cards. Bancassurance – Advantages and disadvantages - Distribution channels in Bancassurance - Success of Bancassurance.

UNIT - IV

Insurance services – Insurance sector reforms – Need of insurance – Types of insurance – Life insurance – Marine insurance – Fire insurance – Mobile insurance – Laptop insurance – Annuity insurance – Crop insurance – Liability insurance.

UNIT – V

Real Estate Industry – Concept – Classification – Benefits of real estate investment – Developments in the Indian real estate markets. Securitisation - Mechanism of securitisation – Advantages of securitisation – Securitisation in India.

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Seminar
6. Class test
7. Demonstration

REFERENCE BOOKS:

1. Financial Services - Nalini Prava Tripathy
2. Financial Markets & Institutions - Frederic S. Mishkin
3. Financial Institutions and Markets - L.M.Bole

FURTHER READING:

1. Indian Journal of Finance

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4		✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓		✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓			✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	III	21MCC31C	CORE – VII: COST AND MANAGEMENT ACCOUNTING	6

COURSE LEVEL OUTCOMES:

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

1. Identify knowledge about nature and scope of cost accounting
2. Classify the areas of cost saving
3. Implement and finding the optimum selling price to earn a desired profit
4. Plan and generate the various types of budgets
5. Execute the application of marginal costing and break even analysis
6. Check the cash budget in various companies
7. Select and executing the ratios in various companies and testing the data for judging the result.

UNIT – I

Nature and Scope of Management Accounting. Meaning – Nature, scope, objectives, functions – Importance – Limitations – Distinction between Financial accounting and Management accounting – Distinction between Cost accounting and Management accounting- Preparation of Cost Sheet – Case study.

UNIT – II

Materials – Issue of Materials – LIFO, FIFO, Simple and Weighted Average – Labour – System of wage payment – Idle time and Over time Only.

UNIT – III

Analysis of Financial statements: Ratio Analysis – Fund flow statement – Cash flow statement – Analysis of Case study.

UNIT - IV

Budgeting and Budgetary control: Meaning, characteristics of good budgeting – Budgetary control – Classification and types of budgets, sales budget, production budget – Cost of production budget, material budget – Flexible budget – Cash budget – Zero based budgeting.

UNIT – V

Marginal costing – Meaning – Techniques – Objectives, application of marginal costing for business decision-making - Analysis of Case study – Break-even analysis (Cost Volume Profit Analysis).

Note: Problems – 60%

Theory – 40%

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Diagrams
6. Class test
7. Solving problems

REFERENCE BOOKS:

1. Sharma & Gupta : Management Accounting

2. Jain & Narang : Cost Accounting

3.Khan & Jain :Management Accounting

4.Manmohan Goyal : Management Accounting

FURTHER READING:

1.S.N.Maheswari :Management Accounting

2.I.M.Pandey **:** Management Accounting

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	III	21MCC32C	CORE PAPER – VIII VISUAL BASIC	6

COURSE LEVEL OUTCOMES:

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

1. Summarize the basic concepts of visual basic.
2. Recognize the constants and variables used in visual basic.
3. Use the arithmetic operations through visual basic.
4. Identify the variables and different data types.
5. Classify the events and methods.
6. Recognize and arrange the control structures.
7. Design a visual basic programs.

UNIT - I

Introduction to Visual Basic Language - Integrated Development Environment – Structure of VB Application - First program in VB -Introduction to forms: Common properties, methods and events.

UNIT – II

Intrinsic Controls: Text box controls, Label and frame controls, command button, check box and option button controls, list box and combo controls, picture and image controls, drive-list box, dir-list box and file list box controls and other controls, control arrays.

UNIT – III

Variables & Procedures: Scope & Lifetime of variables, native data types and aggregate data types - Arrays-VB for application and VB libraries: Control flow, Working with numbers, Strings, Date and Time – Visual Basic Multiple Document Interface (MDI).

UNIT - IV

Databases: Data access SAGA, VB Data Base Tools, ADO Data Binding, Data Environment designer. Database Programming: ADO at work-setting up a connection, Processing data.

UNIT - V

Tables and Reports-Data grid control, Flex grid control, Data Report - Data Report Designer.

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Diagrams
6. Class test
7. Debates

REFERENCE BOOKS:

1. Visual Basic 6 Programming - Black Book-Steven Holzner, Dreamtech Press Publisher,New Delhi

2. Visual Basic 6-Gary Cronell - TataMcGraw Hill Publishing Compnay Ltd.

FURTHER READING:

1. Programming Microsoft Visual Basic - Francesco Balenda, WP Publications and Distributors

2.Visual Basic 6 – How to Program? -H.M.Deitel., P.J .Deital and T.R.Nieto

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES.

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	III	21MCC33C	CORE PAPER – IX FINANCIAL MANAGEMENT	6

COURSE LEVEL OUTCOMES:

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

1. Retrieve the concepts relating to finance, objectives and recall the role and skill of financial manager in industry.
2. Execute the role and importance of finance functions.
3. Select the sources of raising funds and its cost while designing and executing of its structure through cost of capital and capital budgeting.
4. Retrieve various types of leverages and listing while designing its capital structure.
5. Classify various capital structure theories and carry out it while selecting source of capital.
6. Construct various dividend models and carry out it while taking dividend decision
7. Identify the various factors affecting working capital and carry out its while selecting and designing it.

UNIT – I

Financial Management: Meaning, Nature, scope and objectives – Role and functions of financial management – Financial decisions – Relationship between risk and return – sources of finance – short-term and Long-term finance – Time value of money.

UNIT – II

Cost of Capital: Meaning and importance – Cost of debt, preference, equity and retained earnings – Weighted average cost of capital – Capital Budgeting – Meaning and Importance – Techniques of Capital Budgeting – Pay Back Period – Net Present Value – Average Rate of Return.

UNIT – III

Leverages: Financial Leverage – Operating leverage – EBIT and EPS analysis – Theories of Capital Structure – Net income approach – Net operating income Approach – The Traditional approach - Modigliani and Miller (MM) Approach – Determinants of capital structure- Types of Capital Structure – Advantages and Disadvantages – Leasing – Meaning – Types – Merits and Demerits.

UNIT – IV

Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of dividend policy.

UNIT – V

Working Capital Management- Meaning, Definition, Types of working capital, Sources of Working Capital-Determinants of working capital requirement.

Note: Problems – 60%
Theory – 40%

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Diagrams
6. Class test
7. Solving problems

REFERENCE BOOKS:

1. Financial Management - S.N.Maheswari

2. Financial Management - Prasanna Chandra

3. Financial Management - I.M.Pandey

FURTHER READING:

1. Financial Management - Khan & Jain

2. Indian Journal of Finance

3. International Journal of Business Analytics and Intelligence

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓	✓		✓			✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8			✓		✓	✓	
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10	✓	✓	✓		✓	✓	

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	**III**	**21MCC34P**	**PRACTICAL–III: COMPUTER APPLICATIONS: VISUAL BASIC**	**6**

COURSE LEVEL OUTCOMES:

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

1. Identify the constant, variables and methods.
2. Carry out the arithmetic operations in visual basic.
3. Use the different data types in visual basic.
4. Explain the control structures in visual basic.
5. Design various programs by using visual basic.
6. Plan to prepare project in visual programming.
7. Interpret and reported the obtained with program result.

VISUAL BASIC PROGRAMMES

1. Write a VB program to use Menu Editor for adding a picture and also increase and decrease the height and width of the image box, option button & check box.
2. Write a VB program to prepare a pay slip.
3. Write a VB program to calculate depreciation.
4. Write a VB program to prepare Cost Sheet.
5. Write a VB program to calculate EOQ.
6. Write a VB program to use MDI Form and include the image list control.
7. Write a VB program to find the currency conversion.
8. Program to compute cost of capital using Finance function.
9. Program to design advertisement copy using Image and Picture, File, Drive and Directory.
10. Program to prepare Capital Budget using Option Button and check box.
11. Design a form to link it with inventory management table from database.
12. Design a form using option button, combo box, and list box for preparing a supermarket bill.
13. Program to create customer database and prepare report using Flex Grid control and common control.
14. Program to create student database and prepare report using ADO control and common control.

PEDAGOGY STRATEGIES

1. Lecturing
2. Algorithms
3. Computer Lab
4. Projector
5. Power point presentation
6. Model practical

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	III	21MCC35I	INSTITUTIONAL TRAINING	-

COURSE LEVEL OUTCOMES:

On successful completion of the course, the student will be able to:
1. Recall the knowledge for preparing the industrial report.
2. Classify the work to prepare report in different fields.
3. Identify the practice to make a difference in terms of field work.
4. Illustrate the data for carrying out and testing the results in reports by making use of appropriate statistical tools
5. Identify the activities for implementing in report presentation.
6. Plan and execute the reports in different industries in different concepts.
7. Demonstrate the ideas in reports and producing results to the company.

Students have to do their institutional training for one month during the second semester holidays. After completion of the training program students have to submit the drafted report along with the certificate from the institution.

Training report will be evaluated jointly by the guide and external examiner.

PEDAGOGY STRATEGIES

1. Industrial visit
2. Data Sampling
3. Class room discussion
4. Analysis of data
5. Report preparation

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	III	21MCC36E	ELECTIVE PAPER III - TRAVEL AND HOSPITALITY SERVICES	6

COURSE LEVEL OUTCOMES:

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

1. Recognize the concept nature and significance of tourism.
2. Classify the types of tourism in India.
3. Focus on the tourism services.
4. Illustrate the marketing segment for tourism.
5. Deploy awareness regarding marketing mix for tourism and hotel industry.
6. Classify the types of hotels in hospitality industry.
7. Draw marketing information system for hotels.

UNIT I

Tourism - Concept- Nature of tourism - Significance of tourism – Classification – Tourism in India – Future of tourism – Basic and geographical components of tourism – Definitions of tourist and foreign tourist – Elements of tourism.

UNIT II

India – Tourist destination-Tourism marketing - the concept – users of tourism Services – Product planning and development – Market segmentation for tourism – Marketing information system for Tourism.

UNIT III

Marketing mix for tourism –Product mix – Promotion mix – Price mix –Place mix – People mix – Employability in tourism industry - Tourism marketing in Indian perspective.

UNIT IV

Hospitality Services - Hotels – Classification of hotels by physical characteristics – Classification of hotels by price level.

UNIT V

Behavioural profile of users – Market Information system for hotels – Product planning and development – Marketing mix for hotels – Employability in hospitality industry - Hotel marketing in Indian perspective.

PEDAGOGY STRATEGIES

1. Lecturing
2. Class room discussion
3. Demonstration
4. Surveys and reporting
5. Assignment
6. Seminar
7. Unannounced Quiz

REFERENCE BOOKS :

1. Tourism and Travel Management – BishwanathGhosh
2. Services Marketing – S.M.Jha

FURTHER READING:

1.International Tourism Management – A.K. Bhatia

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓		✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8			✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓	✓	✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	IV	21MCC41C	CORE PAPER – X DIRECT TAXES	7

COURSE LEVEL OUTCOMES:

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

1. Carry out the basic concepts and residential status of an assessee also exempted income for an assesse.
2. Compute the incomes under the heads of salary, house property, capital gains, business or profession and other sources.
3. Conclude the assessment procedure and tax liable for an assessee, methods of filing income tax returns with special reference to e-filing.
4. Illustrate the sources of losses and norms on set off and carry forward.
5. Understand the place, time and valuation of tax along with GST Indian Constitution.
6. Carry out the mechanism of input tax credit its frame work with the methods implemented along with refund.
7. Identify the powers and duties of Income Tax Authorities.

UNIT – I

Income Tax Act – Definitions – Residential status – Scope of Total Income – Exempted Incomes – Income Tax Authorities – Powers& Duties.

UNIT – II

Computation of Income from Salaries and Income from House property.

UNIT – III

Computation of Profits and Gains of Business or Profession – Calculation of Capital gain.

UNIT- IV

Computation of Income from other sources – Set-Off and Carry Forward Of Losses-Deduction from Gross Total Income – Assessment of Individuals.

UNIT – V

GST – Meaning and Definition – Major Reforms – Rate Structure – CGST, SGST, IGST and UTGST -Timing of Supply – Place of Supply – Registration – Input Tax Credit and Refund.

Note: Problems – 60%

Theory – 40%

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Updating Provisions
6. Class test
7. Problem Solving

REFERENCE BOOKS:

1. Income Tax Law & Practice - Gaur & Narang

2. Direct Taxes - B.B. Lal

3. Income Tax Law & Practice - Dr.H.C.Mehorotra

FURTHER READING:

1. Tax Laws - DingarPagare

2. Income Tax - Bhagavathi Prasad

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓		✓		✓	✓	✓
PLO-5	✓		✓		✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	IV	21MCC42P	COMPUTER PRACTICAL IV – TALLY WITH GST	7

COURSE LEVEL OUTCOMES:

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

1. Recognize the basic knowledge on working with Tally
2. Implement and checking the companies account, customers account and suppliers account in Tally software
3. Illustrate GST rate structure its registration maintaining accounts and also refund procedures.
4. Understand the place, time and valuation of tax along with GST with related to Indian constitution.
5. Monitor the double taxation problems and comparatively testing the valuation with related GST
6. Carry out the mechanism of input tax credit and its framework with the methods implemented
7. Ascertain the methods, its documentation procedure also recovery with related to GST

TALLY

1. By using Tally - Create Voucher & ledger with adjustments (Using F11 and F12 keys)
2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet (With minimum of any 5 adjustments)
3. Prepare Inventory statement using (Calculate Inventory by using all methods)
   a) FIFO
   b) LIFO
   c) Simple Average method
   d) Weighted Average Method.
4. Prepare a fund flow statement and give your opinion.
5. Prepare a cash flow statement and present your view.
6. Analyze the performance of an organization by using Ratio (Minimum 5 Ratios are essential).

GST

1. Preparation of GSTR 3B

From the following information prepare GSTR 3B in tally and show the output.

02.04.2021 Purchase 200 Kgs of Yarn @ Rs 135 Per Kgs Plus 12% GST from A& Co

03.04.2021 Sold 500 Meters of Cloth @ 30 Per Meter Plus 5% GST to Sabari Mills

15.04.2021 Purchased 300 Kgs of Cotton Yarn @ 150 Per Kgs Plus 5% GST from Keerthna Mills

25.04.2021 Due to quality dissatisfaction, 100 Kgs of yarn returned to A & Co

26.04.2021 Sold 750 Meter Cloth to Samy Tax @ 35 Per Meter Plus 5 % GST

28.04.2021 Returns 100 Meter Cloth from Samy Mills

2. Preparation of GSTR 4 – Compounding Dealer

Dhanya Trader is a trader of Crackers, During the quarter of Jan – Mar 2021, they done the following transactions
01.01.2021, sold crackers for Rs. 25800/-
02.01.2021Purchased from Standard Cracker for Rs. 10250 incl GST of 28%
03.01.2021 Paid rent for the Building @ 10000 Per month for the month of Dec 2020
04.01.2021Paid salary of Rs. 2500/-
05.01.2021 sold crackers for Rs. 13400/-
06.01.2021 Paid EB charges for Rs. 2850/-
07.01.2021 sold crackers for Rs. 10850/-
Calculate the GST payable on outward supplies and tax payable under RCM if any, with the help of Tally ERP 9.

3. Preparation of GSTR 9 – Annual Return

01.04.2020. Purchased a machinery for Rs. 125000/- + Plus 18 % GST
05.04.2020 Purchased yarn for Rs. 500 Kgs @ Rs 215 + Plus 5% GST From KPR Mills
08.04.2020 Paid Knitting Charges for 500 Kgs @ Rs. 10 + Plus 5% GST To Chandra Fabrics
10.04.2020 Paid Dyeing Charges for 490 Kgs @ Rs. 75 + 5% GST to RR Dyeing
12.04.2020 Purchased Stitching Thread for Rs. 2000 + 12% GST to TNS
14.04.2020 Purchase Garment Accessories for Rs. 5000 + 5% GSt from BMR Threads
15.04.2020 Embroidery Charges paid to Royal Designs a sum of Rs. 3850+ Plus 5% GST
18.04.2020 Printing Charges paid to unregistered dealer a sum of Rs. 2960/-
19.04.2020 exported the Garments under payment of Tax @ 5% for Rs. 50000
20.04.2020 Exported the Garments under LUT for Rs. 25000/-
21.04.2020 sold the Garments to M/s Bharathi Garments for Rs. 5000 + 5% GST

Journalise the above transaction in Tally ERP 9, and Show the Zero rated sales, B2B Sales, Input, Input service and Capital Goods value in the Annual computation menu.

PEDAGOGY STRATEGIES

1. Lecturing
2. Instructions
3. Projector
4. Questioning
5. Power point presentation
6. Model Practical
7. Computer Lab

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓	✓		✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓	✓	
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	IV	21MCC43E	ELECTIVE–IV: HUMAN RESOURCE MANAGEMENT	7

COURSE LEVEL OUTCOMES:

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

1. Recall the importance of human resources management for organizational development.
2. Summarize the key issues relating to recruitment, selection, training, motivation and performance appraisal.
3. Execute skills for drafting human resource plans and job analysis.
4. Recognize the need for discipline, causes for indiscipline and procedure for disciplinary actions.
5. Focus on the grievances of employees and find ways to redress.
6. Monitor sources of conflicts and frame strategies to maintain healthy employees relationships.
7. Classify leadership styles and acquire qualities to be a good leader.

UNIT - I

Human Resource Management- Meaning – Evolution - Importance – Objectives – Scope – Recognition of participation – Organisation structure -Types.

UNIT – II

Human resource planning – Job analysis –Recruitment and Selection– Testing – Interview – Placement and training – On the job training – Off the job training.

UNIT – III

Promotion - Performance appraisal - Job evaluation and merit rating – Job satisfaction and morale – Motivation – Need – Maslow's theory of motivation – X,Y and Z theories.

UNIT - IV

Discipline – Meaning – Causes of indiscipline – Acts of indiscipline – Procedure for Discipline action – Grievance – Meaning – Characteristics of grievances – Causes of grievance – Methods of knowing grievance- Grievance redressal procedure.

UNIT - V

Organisation conflict – Conflict in Organisational Behavior – Individual aspect of conflict – Organisational Conflict – Management of conflict – Leadership – Leadership styles – Qualities of a Leader.

PEDAGOGY STRATEGIES

1. Lecturing
2. Assignment
3. Class room discussion
4. Questioning
5. Seminar
6. Class test
7. Unannounced Quiz

REFERENCE BOOKS:

1. Human Management & Industrial Relations : P.X.Tirupathi
2. Management of Human Resources : P.C.Dinuvedi
3. Organizational Behaviours : Fred Luthans

FURTHER READING:

1. Human Behaviours at work : Keith Darvis
2. Personal Management : C.S.Memoria
3. HRM Review (Journal)

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓	✓	✓
PLO-2		✓	✓		✓		✓
PLO-3	✓	✓		✓		✓	
PLO-4		✓	✓		✓	✓	✓
PLO-5	✓		✓	✓			✓
PLO-6		✓	✓	✓		✓	✓
PLO-7	✓	✓		✓	✓		
PLO-8	✓		✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	
PLO-10	✓	✓	✓	✓	✓		✓

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021-22 onwards	IV	21MCC44V	PROJECT & VIVA-VOCE	9

COURSE LEVEL OUTCOMES:

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

1. Recall the knowledge for preparing the project work.
2. Classify the work to prepare project in different fields.
3. Identify the practice to make a difference in terms of field work.
4. Illustrate the data for carrying out and testing the results in projects by making use of appropriate statistical tools.
5. Identify the activities for implementing in paper presentation and conferences.
6. Plan and execute the projects in different companies in different concepts.
7. Test the projects and producing results to the company.

PEDAGOGY STRATEGIES

1. Lecturing
2. Survey method and reporting
3. Class room discussion
4. Questioning
5. Diagrams
6. Report Preparation

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES:

PROGRAM LEVEL OUTCOMES (PLO)	COURSE LEVEL OUTCOMES (CLO)						
	CLO-1	CLO-2	CLO-3	CLO-4	CLO-5	CLO-6	CLO-7
PLO-1	✓		✓	✓	✓		✓
PLO-2	✓	✓	✓		✓	✓	✓
PLO-3		✓		✓		✓	
PLO-4	✓	✓			✓	✓	✓
PLO-5	✓		✓	✓	✓		✓
PLO-6		✓	✓	✓		✓	
PLO-7	✓	✓		✓	✓	✓	
PLO-8			✓	✓		✓	✓
PLO-9	✓	✓	✓		✓	✓	✓
PLO-10		✓	✓	✓	✓		✓

7. TEACHING LEARNING METHODOLOGIES

Dissemination of up-to-date knowledge, development of student's capability to use ideas and information, and their ability to test those ideas and evidence. The courses also aim for facilitating the personal development and capacity of students to plan and manage their own learning. Instead of using traditional teaching methods, new teaching methods and pedagogical tools are required to ensure the achievement of desired learning outcomes for each of the commerce courses. In view of the programme outcomes for B. Com. (Hons.) the suggested teaching methodologies, therefore, are:

- Class room lectures;
- Use of up-to-date textbooks, other learning resources;
- Use of internet to support and explore the knowledge;
- Use of case studies;
- Practical exercises for each course to augment the learning;
- Work experience through internship and fieldwork;
- Projects;
- Demonstrations;
- Group working;
- Simulations (e.g. computer based);
- Problem solving;
- Discussion and debate;
- Role play;
- Quizzes;
- Seminar presentations;
- Class presentations;
- Tutorials;
- Examination papers

8. ASSESSMENT AND OUTCOME MEASUREMENT

Methods of measuring student learning are often characterized as summative or formative assessments:

- Summative assessments: case study analysis, assessment and evaluation of internship reports, project report evaluation, tests, quizzes, and other graded course activities that are used to measure the performance of learner. They are cumulative and often reveal what students have learned at the end of a unit or the end of a course. Within a course, summative assessment includes the system for calculating individual student grades.

- Formative assessment: any means by which students receive input and guiding feedback on their relative performance to help them improve. It can be provided face-to-face in office hours, in written comments on assignments, through rubrics, and through emails.

An array of direct and indirect methods should be used based upon the above mentioned methodologies and assessment tools to assess the level of learning outcome(s) under each course with more weightage on 'Formative Assessment' to ensure that the learner improves during the teaching learning process. Direct measures require a learner to present or demonstrate their learning or produce work so that observers can assess how well students' work or responses fit institution-or program-level expectations of outcomes. It includes examinations, field experience, internship, lab. reports, case studies, etc. as mentioned above under Teaching Learning Outcome Methodologies and Summative Assessment. Through the indirect measures, the observer would be able to infer student abilities, knowledge, and values based on an analysis of reported perceptions about student mastery of outcomes using the indirect measures. It includes classroom assessments.

MODEL QUESTION PAPER

GOVERNMENT ARTS COLLEGE, (Autonomous), Coimbatore-18
M.Com-CA Degree Examinations
(For candidates admitted from 2021 onwards)
Semester – I Model Question Paper

Part – III - DATABASE SYSTEM CONCEPTS
SUBJECT CODE-21MCC12C

Time: 3 hours **Max. Marks: 50**

PART-A

I. Choose the Best Answers (5x1=5 Marks)

1. A collection of interrelated records is called a _____.
   a) Data Base b) Spreadsheet c) Management Information System d) Text file

2. The minimal set of super key is called _____.
   a) Primary Key b) Secondary Key
   c) Candidate Key d) Foreign Key

3. In SQL, Which command is used to remove a stored function from the Data Base?

   a) Remove function b) Delete function
   c) Drop function d) Close function

4. In any hierarchy data model, the smallest entity to be processed as a Single Unit is called _____.
   a) data field b) data record c) data file d) data base

5. The model for a _____ resembles the hierarchical model in many respects
   a)Network Data Base b) Relational Data Base
   c)Distributed Data Base d) Hierarchical Data Base

II. Answer any three questions (3x2=6 Marks)
Short Answers not exceeding 25 words each

6. Who is a DBA?
7. What is meant by RDBMS?
8. List two reasons on impact of SQL in DBMS.
9. Give example for Hierarchical Data Base.
10. Expand the following:
(i) DBTG (ii) PL/I.

PART-B (5x3=15 Marks)

Short Answers not exceeding 100 words each
Answer All Questions:

11. a) Write short notes on Distributed Data Base. (Or)
    b)Bring out the functions of Operational Data with an example.
12. a) Describe the structure of RDBMS. (Or)
    b) Explain the term Domain Vs. Attribute.
13. a) Write short note on Good and Bad decomposition. (Or)
    b) Elucidate SQL and its components.
14. a) Enumerate hierarchical sequence in Data Base. (Or)
    b) Describe IMS Data Manipulation.
15. a) Mention the DBTG data structure in Network Approach. (Or)
    b) Outline the external level of DBTG in Network Approach.

PART-C (3x8=24 Marks)

Answer any THREE questions not exceeding 750 words each

16. Write an essay on architecture of DBMS in detail.
17. Explain in detail the concept Relational algebra and also its types with examples.
18. Evaluate the significance of Normalization and also its components with examples.
19. Examine the IMS data structure in Hierarchical Approach.
20. Analyze various aspects related to Disaster Management Recovery System.

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