MAZHARUL ULOOM COLLEGE
(AUTONOMOUS)

(Established & Managed by the Ambur Muslim Educational Society)
Accredited by NAAC with Grade ‘A” CGPA 3.23 in Cycle 3
Affiliated to Thiruvalluvar University, Vellore
Ambur- 635802 (Tirupattur District)

COURSE STRUCTURE & SYLLABUS
(For the students admitted from year 2025-2026)

Programme: B.Com

Course : Computer Application

Program Outcomes (POs)	
PO Code	**Program Outcome Statement**
PO1	**PO1 – Disciplinary Knowledge, Communication Skills and Critical Thinking** Develop a sound understanding of core disciplines in commerce and management, demonstrate effective oral and written communication and apply critical thinking to evaluate real-world business challenges.
PO2	**PO2 – Problem Solving and Analytical Reasoning** Identify, analyze and solve business and financial problems using appropriate tools and logical reasoning with a data-driven approach.
PO3	**PO3 – Research-Related Skills and Team Work** Acquire research skills to investigate business issues systematically and collaborate effectively in diverse teams to achieve organizational objectives.
PO4	**PO4 – Scientific Reasoning and Reflective Thinking** Apply principles of scientific inquiry and logical reasoning to assess economic and business scenarios and engage in reflective thinking for continuous personal and professional improvement.
PO5	**PO5 – Digital Literacy and Self-Directed Learning** Use contemporary digital tools and platforms efficiently for commerce and management functions and cultivate the ability to learn independently and adapt to technological advancements.
PO6	**PO6 – Multicultural Competence and Moral & Ethical Awareness** Demonstrate cultural sensitivity, inclusiveness and social responsibility, while upholding ethical values and integrity in personal, academic and professional spheres.
PO7	**PO7 – Leadership Qualities and Lifelong Learning** Exhibit leadership skills, entrepreneurial mindset and decision-making abilities and embrace continuous learning for professional growth in a dynamic global environment.

Program Specific Outcomes (PSOs)	
PSOs Code	**Program Specific Outcome Statement**
PSO1	**Placement**: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.
PSO2	**Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
PSO3	**Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
PSO4	**Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	**Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit

Level	Definition	Key Actions
K1 : Remembering	Ability to recall or recognize facts, terms, basic concepts, or answers without necessarily understanding them.	Retrieve, Memorize, Repeat, Define, Identify, Recognize
K2 : Understanding	Comprehending the meaning of information, interpreting or translating knowledge into your own words.	Explain, Describe, Summarize, Interpret, Paraphrase
K3 : Applying	Using knowledge in new situations, such as solving problems or applying theories to real-world situations.	Use, Demonstrate, Implement, Calculate, Practice
K4 : Analyzing	Breaking information into parts to explore understandings and relationships; identifying motives or causes.	Compare, Contrast, Categorize, Distinguish, Examine, Organize
K5 : Evaluating	Making judgments based on criteria and standards, often involving checking and critiquing.	Judge, Critique, Justify, Assess, Prioritize, Recommend
K6 : Creating	Putting elements together to form a new coherent whole or original product.	Design, Develop, Invent, Compose, Construct, Generate

Sem	Course Code	Part	Course Category	Course Title	Ins. Hrs/ Week	Credit	Marks		Total
							CIA	ESE	
Semester III		I	Language	Tamil / Urdu – III	6	3	25	75	100
		II	Language	English-III	6	3	25	75	100
		III	Core –V	Corporate Accounting I	4	4	25	75	100
		III	Core-VI	Business statistics.	5	5	25	75	100
		IV	Elective–III	a)Tally – Accounting(Theory) b)Inventory Management System (Theory)	2	2	25	75	100
		IV	Skill Enhancement Course – 4	Services Marketing	1	1	25	75	100
		IV	Skill Enhancement Course – 5	Every day banking	2	2	25	75	100
		IV		Environmental Studies	2	2	25	75	100
		IV IV	Elective–III	a) Tally – Accounting Lab b) Inventory Management System Lab	2	2	25	75	100
	Total				**30**	**24**			
Semester IV		I	Language	Tamil / Urdu – IV	6	3	25	75	100
		II	Language	English-IV	6	3	25	75	100
		III	Core–VII	Corporate Accounting II	5	5	25	75	100
		III	Core–VIII	Company Law	5	5	25	75	100
		IV	Elective–IV	a) GST Return Filing Theory b) RDBMS Theory.	2	2	25	75	100
		IV	Skill Enhancement Course – 6	Fundamentals of Business Studies	2	2	25	75	100
		IV	Skill Enhancement Course – 7	Insurance & Risk Management	2	2	25	75	100
		IV IV	Elective–IV	a) GST Return Filing Lab b) RDBMS Lab	2	2	25	75	100
	Total				**30**	**24**			

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		Core–V	4	4	25	75	100
Course Title	CORPORATE ACCOUNTING – I (Theory – 30% and Problems 70%)						

Learning Objectives	
LO1	To understand the legal and accounting procedures for the issue, forfeiture, and reissue of shares
LO2	To learn the methods and statutory provisions for the redemption of preference shares
LO3	To gain practical knowledge in preparing corporate financial statements (Balance Sheet and Profit & Loss) according to Schedule III of the Companies Act 2013 [3].
LO4	To master different techniques for the valuation of goodwill
LO5	To familiarize students with International Financial Reporting Standards (IFRS) and the application of Indian Accounting Standards (Indian AS)

SYLLABUS		
Unit	Contents	Hours
I	**Issue of Shares** Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment - Issue of Rights and Bonus Shares .	12
II	**Issue & Redemption of Preference Shares** Redemption of PreferenceShares–ProvisionsofCompaniesAct–CapitalRedemptionReserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.	12
III	**Final Accounts** Introduction–Final Accounts–Form and Contents of Financial Statements as Per Schedule IIIofCompaniesAct2013–Part I Form of Balance Sheet–Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.	12
IV	**Valuation of Goodwill** Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method.	12
V	**Indian Accounting Standards** International Financial Reporting Standard(IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning –Objectives – Significance – Procedures for Formulation of Standards–(Theory Only).	12

Text Book(s):
Corporate Accounting by T.S. Reddy & A. Murthy (Margham Publications)
Advanced Accountancy by R.L. Gupta & M. Radhaswamy.
Corporate Accounting* by M.C. Shukla, T.S. Grewal& S.C. Gupta.
Advanced Accountancy by Jain &Narang.
Corporate Accounting by D r. S.N. Maheswari

Reference Books
1 T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2 D.S.Rawat& NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3 Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4 Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5 PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used
Web Resources
1 https://www.tickertape.in/blog/issue-of-shares/
2 https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter1

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Explain the concepts of pro-rata allotment .	K2
CO2	Apply the provisions of the Companies Act for the redemption of preference shares.	K3
CO3	Prepare a company's Final Accounts and calculate managerial remuneration.	K3
CO4	Analyze and determine the value of a firm's goodwill .	K4
CO5	Describe the procedure for formulating Indian Accounting Standards and their significance in financial reporting	K2

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	1	1	2	1	2	2	2	2	2	2	1.83
CO2	2	3	2	2	2	2	2	2	2	2	2	2	2.08
CO3	2	3	2	2	2	2	2	1	2	2	2	2	2
CO4	2	3	2	2	2	2	2	2	2	2	2	2	2.08
CO5	2	3	2	2	2	2	2	2	2	2	2	2	2.08
	Mean Over all Score												2.01
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		ELECTIVE –III	2	2	25	75	100
Course Title	TALLY – ACCOUNTING (THEORY)						

Learning Objectives	
LO1	To understand the concept and importance of computerized accounting systems.
LO2	To examine the framework of accounting information systems.
LO3	To understand inventory management concepts in computerized environments.
LO4	To analyze statutory and taxation provisions in accounting systems.
LO5	To interpret financial and management reports generated through computerized accounting.

SYLLABUS

Unit	Contents	Hours
I	**Introduction to Computerized Accounting** Meaning and Definition of Computerized Accounting – Evolution of Accounting Systems – Features of Computerized Accounting – Advantages and Limitations – Difference between Manual and Computerized Accounting – Accounting Information System: Meaning and Components.	6
II	**Accounting Framework and Documentation** Concept of Groups and Ledgers – Chart of Accounts – Accounting Vouchers: Meaning and Single ledger Group ledger Types – Double Entry System in Computerized Environment – Books of Accounts – Trial Balance Concept and Rectification of Errors.	6
III	**Inventory Accounting System** Meaning and Importance of Inventory – Inventory Valuation Methods – Stock Classification Warehouse Stock (Go down) Concept – Inventory Control Techniques – Inventory Accounting in Business Organizations.	6
IV	**Taxation and Statutory Compliance** Introduction to Indirect Taxes –Introduction to GST – Input Tax Credit – Tax Compliance and Reporting Requirements – Legal Provisions relating to Digital Accounting Records.	6
V	**Financial and Management Reporting** Financial Statements in Computerized Accounting – Profit and Loss Account – Balance Sheet – Cash Flow Statement – Fund Flow Statement – Cost Centres and Budgetary Control (Conceptual Framework) – Analysis and Interpretation of Financial Reports.	6

Text Book(s):
• Implementing Tally ERP 9 – K.K. Nadhani & K.K. Nadhani – BPB Publications
• Official Guide to Tally Prime – Tally Education Pvt. Ltd.
• Computerized Accounting Using Tally – Dr. Soumya Ranjan Behera – HPH
• Tally ERP 9 Training Guide – A.K. Nadhani – BPB Publications

Reference Books

K.K. Nadhani & K.K. Nadhani – Implementing Tally ERP 9 – BPB Publications
A.K. Nadhani – Tally ERP 9 Training Guide – BPB Publications
Dr. Soumya Ranjan Behera – Computerized Accounting Using Tally – HPH Publications
Jawaharlal – Computerized Accounting – Himalaya Publishing House
Marshall B. Romney & Paul J. Steinbart – Accounting Information Systems – Pearson Education
Web Sources
https://tallysolutions.com
https://help.tallysolutions.com
https://www.accountingcoach.com
https://www.investopedia.com

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Apply computerized accounting principles to record and manage business transactions effectively	K2
CO2	Prepare and maintain accounting records using chart of accounts, vouchers, ledgers, and generate trial balance in a computerized environment.	K3
CO3	Implement inventory accounting procedures including stock valuation and inventory control techniques in business organizations.	K1
CO4	Comply with GST regulations and taxation requirements using computerized accounting systems.	K2
CO5	Generate, analyze, and interpret financial statements and management reports for decision-making purposes.	K2

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	2	2	1	2	2	2	2	2	2	2.08
CO2	3	3	2	2	2	1	2	2	2	2	2	2	2.08
CO3	3	2	2	2	1	2	2	2	2	2	2	2	2
CO4	3	2	2	2	1	2	2	2	2	2	2	2	2
CO5	3	2	2	2	1	2	2	2	2	2	2	2	2
	Mean Overall Score												2.03
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

<table>
<tr><th rowspan="2">Semester</th><th rowspan="2">Course Code</th><th rowspan="2">Course Category</th><th rowspan="2">Hours / Week</th><th rowspan="2">Credits</th><th colspan="3">Marks for Evaluation</th></tr>
<tr><th>CIA</th><th>ESE</th><th>Total</th></tr>
<tr><td>III</td><td></td><td>ELECTIVE –III</td><td>2</td><td>2</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td>Course Title</td><td colspan="7">TALLY – ACCOUNTING LAB</td></tr>
</table>

Learning Objectives	
LO1	Understand and perform company creation, selection, alteration, and company data management operations including backup, restore, and data splitting.
LO2	Create and manage accounting structures such as groups, ledgers, and voucher types within the accounting software.
LO3	Configure inventory information including stock groups, stock categories, stock items, units of measure, and go downs.
LO4	Record accounting and inventory transactions using appropriate accounting and inventory vouchers.
LO5	Generate statutory, accounting, inventory, and financial reports including Trial Balance, Cash Flow, Fund Flow, and statutory compliance reports.

<table>
<tr><th colspan="3">SYLLABUS</th></tr>
<tr><th>Exercise</th><th>Contents</th><th>Hours</th></tr>
<tr><td>I</td><td>Company Creation and Management
• Company Creation
• Select Company
• Shut Company
• Alter Company</td><td rowspan="6">30</td></tr>
<tr><td>II</td><td>Company Data Management
• Split Company Data
• Backup
• Restore</td></tr>
<tr><td>III</td><td>Accounts Information
• Creation of Groups
• Creation of Ledgers
• Voucher Types</td></tr>
<tr><td>IV</td><td>Inventory Information
• Stock Group
• Stock Category
• Stock Item
• Unit of Measures
• Go down</td></tr>
<tr><td>V</td><td>Accounting and Inventory Vouchers
• Accounting Vouchers
• Inventory Vouchers</td></tr>
<tr><td>VI</td><td>Statutory and Taxation Setup
• VAT
• TDS
• TCS
• Service Tax</td></tr>
</table>

VII	**Accounts and Inventory Reports** • Trial Balance • Day Book • Accounts Book • Statement of Accounts • Inventory Books • Statement of Inventory	
VIII	**Statutory and Financial Reports** • Statutory Information • Statutory Reports • Cash Flow • Fund Flow	

Text Book(s):
• K.K. Nadhani & K.K. Nadhani – *Implementing Tally ERP 9* – BPB Publications
• Tally Education Pvt. Ltd. – *Official Guide to Tally Prime*
• Soumya Ranjan Behera – *Computerized Accounting Using Tally* – HPH
• A.K. Nadhani – *Tally ERP 9 Training Guide* – BPB Publications

Reference books
Nadhani, K.K. – Tally ERP 9 Training Guide – BPB Publications
Soumya Ranjan Behera – Computerized Accounting Using Tally – HPH
Nadhani & Nadhani – Implementing Tally ERP 9 – BPB Publications
Romney & Steinbart – Accounting Information Systems – Pearson
Jawaharlal – Computerized Accounting – Himalaya Publishing House
Web Sources
https://tallysolutions.com
https://help.tallysolutions.com
https://www.accountingcoach.com
https://www.investopedia.com
https://nptel.ac.in.

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Create and manage company data efficiently using accounting software tools.	K1
CO2	Develop structured accounting and inventory masters for business transactions.	K4
CO3	Record and process accounting and inventory vouchers accurately in a computerized environment.	K4
CO4	Configure statutory and taxation features such as VAT, TDS, TCS, and Service Tax within the software.	K5
CO5	Generate and interpret financial, inventory, and statutory reports for effective business decision-making and compliance.	K3 ,K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	2	2	1	2	2	2	2	2	2	2.08
CO2	3	3	2	2	2	1	2	2	2	2	2	2	2.08
CO3	3	2	2	2	1	2	2	2	2	2	2	2	2
CO4	3	2	2	2	1	2	2	2	2	2	2	2	2
CO5	3	2	2	2	1	2	2	2	2	2	2	2	2
	Mean Overall Score												2.03
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		ELECTIVE –III	2	2	25	75	100
Course Title	INVENTORY MANAGEMENT SYSTEM (THEORY)						

Learning Objectives	
LO1	Understand the concepts, importance, and role of inventory management in traditional and e-commerce supply chains.
LO2	Explain basic inventory management techniques such as EOQ, ABC analysis, JIT, safety stock, FIFO, LIFO, batch tracking, and demand forecasting.
LO3	Interpret key inventory management metrics including inventory turnover, reorder point, backorder rate, and carrying cost of inventory.
LO4	Describe the features and selection criteria of inventory management software and warehouse management systems.
LO5	Understand emerging trends in inventory management including AI-based predictive picking, omni channel inventory systems, streaming analytics, and advanced forecasting methods.

SYLLABUS		
Unit	Contents	Hours
I	**Introduction To Inventory Management** What is inventory management – Why is inventory management important – Role in inventory management in e-commerce supply chain – Inventory management terms – Types of inventory in e-commerce supply chain – Management of inventory in e-commerce supply chain	6
II	**Basic Inventory Management Techniques And Relevance To E-Commerce Logistics** Economic order quantity – Minimum order quantity – ABC analysis – Just-in-time inventory management – Safety stock inventory – FIFO and LIFO – Batch tracking – Consignment Inventory – Perpetual inventory management – Six Sigma and Lean Six Sigma – Demand Forecasting – Cross-docking – Bulk shipments	6
III	**Key Inventory Management Metrics** Inventory turnover – Safety stock – Reorder point – Backorder rate – Carrying cost of inventory	6
IV	**Inventory Management Software** What is inventory management software – Features of good quality software – Choosing the correct warehouse management system	6
V	**Latest Trends In Inventory Management** Predictive picking using artificial intelligence – Omni channel inventory management solutions – Streamlined management of returned inventory – Streaming analytics – Advanced sales forecasting – New inventory management skills	6

Text Book(s):
• K. Aswathappa & K. Shridhara Bhat – *Production and Operations Management* – Himalaya Publishing House
• S.N. Maheshwari – *Production and Operations Management* – Sultan Chand & Sons
• Max Muller – *Essentials of Inventory Management* – AMACOM
• Sunil Chopra & Peter Meindl – *Supply Chain Management* – Pearson

Reference Books
Max Muller – Essentials of Inventory Management – AMACOM
K. Aswathappa & K. Shridhara Bhat – Production and Operations Management – Himalaya Publishing
Sunil Chopra & Peter Meindl – Supply Chain Management – Pearson
S.N. Maheshwari – Production and Operations Management – Sultan Chand
K.K. Aggarwal – Logistics and Supply Chain Management – Kalyani Publishers
Web Sources
https://www.investopedia.com
https://www.supplychainbrain.com
https://nptel.ac.in
https://www.sciencedirect.com

Course Outcomes		
Upon successful completion of this course ,the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Apply inventory management principles to optimize stock levels in e-commerce and logistics environments.	K1
CO2	Implement appropriate inventory control techniques such as EOQ, ABC analysis, JIT, and safety stock management in business operations.	K4
CO3	Analyze inventory performance using key metrics to improve operational efficiency and reduce costs.	K4
CO4	Evaluate and select suitable inventory management software and warehouse management systems for organizations.	K5
CO5	Assess modern trends and technological advancements in inventory management to enhance supply chain effectiveness.	K3 ,K5

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	2	3	2	2	2	2	2	2	2	2	2	2.16
CO2	3	2	2	2	2	2	2	2	2	2	2	2	2.08
CO3	2	2	2	3	2	2	2	2	2	2	2	2	2.08
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	2	2	2	2	2	2	2	2.08
	Mean Overall Score												2.11
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		Elective –III	2	2	25	75	100
Course Title	INVENTORY MANAGEMENT SYSTEM – LAB						

Learning Objectives	
LO1	Understand and maintain stock recording systems including preparation of stock registers, bin cards, and stores ledger.
LO2	Compute EOQ, reorder level, safety stock, and represent stock levels graphically using numerical data.
LO3	Apply inventory valuation methods such as FIFO, LIFO, and Weighted Average, and prepare comparative statements.
LO4	Analyze inventory costs including ordering cost, carrying cost, and total inventory cost under different order quantities.
LO5	Prepare inventory performance reports, conduct demand forecasting, warehouse analysis, and generate MIS reports for managerial decision-making.

SYLLABUS

Exercise	Contents	Hours
I	**Stock Recording System** • Preparation of Stock Register • Bin Card and Stores Ledger maintenance • Recording receipts and issues	30
II	**EOQ and Reorder Analysis** • EOQ computation using numerical data • Reorder Level and Safety Stock calculation • Graphical representation of stock levels	
III	**Inventory Valuation Problems** • FIFO method calculation • LIFO method calculation • Weighted Average method • Comparative statement preparation	
IV	**Inventory Cost Analysis** • Ordering Cost calculation • Carrying Cost calculation • Total Inventory Cost analysis • Cost comparison under different order quantities	
V	**Inventory Turnover and Performance Analysis** • Inventory Turnover Ratio • Average Inventory computation • Stock Ageing Analysis • Interpretation of results	
VI	**Demand Forecasting Techniques** • **Moving Average method** • Simple Regression method • Sales Trend projection	

VII	**Warehouse Operations Study** • Preparation of warehouse layout plan • Space utilization calculation • Material handling process documentation	
VIII	**Inventory Reporting and MIS** • Preparation of Inventory Summary Report • Slow-moving and Non-moving stock report • Stock Reconciliation Statement • Managerial recommendations	

Text Book(s):
• Max Muller – *Inventory Management: Theory and Practice* – Pearson
• S.K. Chakraborty – *Inventory Management and Control* – Vikas Publishing
• Course Practical Manual prepared by Department
• K.K. Aggarwal – *Logistics and Supply Chain Management* – Kalyani Publishers

Reference Books
Max Muller – Essentials of Inventory Management – AMACOM
K. Aswathappa & K. Shridhara Bhat – Production and Operations Management – Himalaya Publishing
Sunil Chopra & Peter Meindl – Supply Chain Management – Pearson
S.N. Maheshwari – Production and Operations Management – Sultan Chand
K.K. Aggarwal – Logistics and Supply Chain Management – Kalyani Publishers
Web Sources
https://www.investopedia.com
https://www.supplychainbrain.com
https://nptel.ac.in
https://www.sciencedirect.com

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Maintain systematic stock records and accurately record receipts and issues in inventory documents.	K1
CO2	Perform quantitative analysis of inventory using EOQ, reorder level, safety stock, and graphical tools.	K4
CO3	Solve practical problems related to inventory valuation and cost analysis for decision-making.	K4
CO4	Evaluate inventory performance using turnover ratio, stock ageing, and forecasting techniques.	K5
CO5	Prepare comprehensive inventory reports, warehouse layout plans, and managerial recommendations based on data analysis.	K3 ,K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	2	2	2	2	2	2	2	2.16
CO2	3	2	2	2	2	2	2	2	2	2	2	2	2.08
CO3	2	2	2	3	2	2	2	2	2	2	2	2	2.08
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	2	2	2	2	2	2	2	2.08
	Mean Overall Score												2.11
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Over all Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	CourseCode	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		SEC-4	1	1	25	75	100
Course Title	SERVICES MARKETING						

Learning Objectives	
LO1	To know the service concept, its evolution and growth.
LO2	To understand Marketing Mix in service marketing and its effective management.
LO3	To know the service marketing techniques applied in various sectors.
LO4	To emphasize the distinctive aspects of Services Marketing
LO5	To Visualize the different Service Marketing Strategies.

SYLLABUS		
Unit	Contents	Hours
I	**Introduction Service Marketing** Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope Characteristics – Challenges and issues of service marketing- Service marketing in India – Classifications of services	6
II	**Marketing Mix in Service Marketing:** The Seven Ps: Product Decision, Pricing, Strategies and Tactics, Promotion of Service - additional dimension in Services Marketing – People, Physical Evidence and Process.	6
III	**Positioning of services** Positioning of services – Designing service delivery System – Pricing of services – objectives – methods –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle.	6
IV	**Managing service operations** Managing service operations- Participants in services- Employees and customer‘s role in service delivery- Mass production and delivery- Importance of quality in services - Delivering Quality Service.	6
V	**Services Marketing Strategies** Services Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services.	6

Text Book(s):

1.S.M. Jha, Services marketing, Himalaya Publishers, India
2 Baron, Services Marketing , Second Edition. Palgrave Macmillan

REFERENCE Book

1.Dr. L. Natarajan Services Marketing, Margham Publications, Chennai.
2.Thakur .G.S. Sandhu Supreet & Dogra Babzan , Services Marketing , kalyanni Publishers, Ludhianna.
3.Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill.
4.Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.

WEB SOURCES:

https://www.britannica.com/biography/Henry-Briggs
https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
https://www.expressanalytics.com/blog/time-series-analysis/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand the Concept of Services and intangible products	K2
CO2	Discuss the relevance of the services Industry to Industry	K1,K3
CO3	Examine the characteristics of the services industry and the modus operand	K3
CO4	Analyse the role and relevance of Quality in Services	K3
CO5	Critically Visualise future changes in the Services Industry	K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	1	2	2	2	2	2	2	2	2.08
CO2	3	2	2	2	2	2	2	2	2	2	2	2	2.08
CO3	2	2	2	3	2	2	2	2	2	2	2	2	2.08
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	2	2	2	2	2	2	2	2.08
	Mean Overall Score												2.09
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	CourseCode	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		SEC-5	2	2	25	75	100
Course Title	EVERY DAY BANKING						

Learning Objectives	
LO1	Understand basic banking concepts including types of banking instruments such as cheque, demand draft, pass book, deposit challan, and clearing procedures.
LO2	Explain the process of account opening, required documentation, usage of debit/credit cards, ATM/CDM operations, and fund transfer systems such as ECS, NEFT, and RTGS.
LO3	Describe online banking procedures including registration, login, fund transfer, bill payments, and account statement generation.
LO4	Understand loan services, repayment procedures, and mobile banking concepts including apps, WAP, USSD, and registration processes.
LO5	Explain modern digital payment systems such as IMPS, UPI, BHIM, QR code payments, and safe banking practices including alerts and fraud prevention.

SYLLABUS

Unit	Contents	Hours
I	**Banking** Definition – Pass book – Cheque book – Format of Cheque – Filling up of Cheque – Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque – Payable at par – Demand Draft.	6
II	**Application Filling** Account Opening form – Filling up – Documents required – Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR – IFSC – Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.	6
III	**Online Banking** Sign up Process – Requirements – Login – Customer ID – User ID – online transactions Account statements – Fund Transfer – Payment of bills – Utility payments.	6
IV	**Loans** Repayment for Loans – other services. Mobile Banking – meaning – importance – Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol) – USSD (Unstructured Supplementary Service Data) – Registration process – through Mobiles.	6
V	**Process at Bank Branch** ATM – User ID – MPIN – change of MPIN – IMPS (Immediate Mobile Payment System) – UPI (Unified Payment interface) – BHIM (Bharat Interface for money) – NPCI (National Payment Corporation of India) – Bank account Management – Transfer Funds – paying Bills – Locating ATMs – QR code payments – Alerts and notifications – Tracking Spending habits – Cash back – Safe banking methods.	6

TextBook(s):
B. Santhanam- Banking & Financial systems, Margham Publications
REFERENCE BOOK
S.N. Maheshwari Banking theory, law and practice, Kalyani Publications
Parameswaran- Indian Banking, S. Chand& Co.

WEB SOURCES:
https://en.wikipedia.org/wiki/Online_banking https://www.sbi.co.in/portal/web/services/internet-banking https://www.hdfcbank.com/assets/popuppages/netbanking.htm https://www.investopedia.com/terms/m/mobile-banking.asp www.scotiabank.com/mobile/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Perform basic banking operations including cheque handling, demand draft processing, and deposit procedures.	K1,K2
CO2	Complete account opening formalities and execute electronic fund transfers using NEFT, RTGS, and ECS.	K1,K2,K3
CO3	Operate online and mobile banking platforms to conduct transactions, pay bills, and manage accounts securely.	K3
CO4	Utilize digital payment systems such as IMPS, UPI, and QR code payments effectively.	K2,K3
CO5	Apply safe banking practices and digital security measures to ensure secure financial transactions.	K3

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	2	2	2	2	2	2	2	2.16
CO2	3	2	2	1	2	2	2	2	1	2	2	2	1.91
CO3	2	2	2	3	2	2	2	2	2	2	2	2	2.08
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	3	2	2	2	2	2	2	2	2	2	2	2.16
	Mean Overall Score												2.09
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		Core–VII	5	5	25	75	100
Course Title	CORPORATE ACCOUNTING –II (Theory – 30% and Problems 70%)						

Learning Objectives	
LO1	To know the types of amalgamation
LO2	To gain an understanding about reconstruction
LO3	To know Final statements of banking companies
LO4	To understand the legal requirements of financial accounts
LO5	To have an insight on modes of winding up of a company

SYLLABUS		
Unit	Contents	Hours
I	**Amalgamation, Internal & External Reconstruction Amalgamation :** Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method(Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Account.	15
II	**Accounting of Banking Companies :** Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	15
III	**Insurance Company Accounts:** Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format .	15
IV	**Consolidated Financial Statements :** Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts – Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15
V	**Liquidation of Companies :** Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency– Liquidators Remuneration- Liquidator‘s Final Statement of Accounts.	15

TextBook(s):
Corporate Accounting by T.S. Reddy & A. Murthy (Margham Publications)
Advanced Accountancy by R.L. Gupta & M. Radhaswamy.
Corporate Accounting* by M.C. Shukla, T.S. Grewal& S.C. Gupta.
Advanced Accountancy by Jain &Narang.
Corporate Accounting by D r. S.N. Maheswari

Reference Books
1 T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2 D.S.Rawat& NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3 Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4 Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5 PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used
Web Resources
1 https://www.tickertape.in/blog/issue-of-shares/
2 https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter1

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Understand The Accounting Treatment Of Amalgamation, Internal And External Reconstruction	K2
CO2	Construct Profit And Loss Account And Balance Sheet Of Banking Companies In Accordance In The Prescribed Format.	K3
CO3	Synthesize And Prepare Final Accounts Of Insurance Companies In The Prescribed Format.	K3
CO4	Give The Consolidated Accounts Of Holding Companies	K4
CO5	Preparation Of Liquidator'S Final Statement Of Account	K2
K1 = Remembering / Knowledge, K2 = Understand, K3 = Apply, K4 = Analyse, K5 = Evaluate, K6 = Create		

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of COs**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	2	1	2	2	2	2	2	2	2	2	2	2
CO2	3	2	2	2	2	2	2	2	2	2	2	2	2.09
CO3	2	2	2	3	2	2	2	2	2	2	2	2	2.08
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	2	2	2	2	2	2	2	2.08
	Mean Overall Score												2.08
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	CourseCode	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		Core–VIII	5	5	25	75	100
Course Title	COMPANY LAW						

Learning Objectives	
LO1	To provide fundamental knowledge of the Companies Act 2013
LO2	To help students understand the legalities involved in the formation and registration of a company.
LO3	To explain the roles, powers, and duties of Directors and Key Managerial Personnel
LO4	To familiarize students with the procedures for conducting corporate meetings
LO5	To impart understanding regarding the winding-up procedures of a company.

SYLLABUS

Unit	Contents	Hours
I	**Introduction to Company law** Companies Act 2013 – Definition of a Company, Characteristics of Company–Lifting or Piercing the Corporate Veil–Company Distinguished from Partnership and Limited Liabilities Partnerships– Classification of Companies–Based on Incorporation, Liability, Number of Members, Control.	15
II	**Formation of a Company** Formation of a Company – Promoter –Incorporation Documents e- filing–Memorandum of Association–Contents–Alteration– Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus–Contents- Kinds– Liabilities–Share Capital–Kinds– Issue – Alteration – Dividend – Debentures.	15
III	**Meeting** Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution: Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.	15
IV	**Directors** Directors – Legal Position – Board of Directors–Appointment/Removal–Disqualification–Director Identification Number–Directorships–Powers–Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading-Managing Director – Manager – Secretarial Audit .	15
V	**Winding-up of Company** Meaning–Modes–Compulsory Winding Up–Voluntary Winding Up– Consequences of Winding Up Order–Powers of Tribunal–Petition for Winding Up – Company Liquidator.	15

TextBook(s):
Company Law by Avtar Singh.
Company Law and Practice by A.K. Majumdar and G.K. Kapoor.
Modern Indian Company Law by M.C. Kuchhal.
Taxmann's Companies Act with Rules.

Reference Books
J. Santhi – *Company Law* – Margham Publications
Dr. N. Premavathy – *Company Law* – Sri Vishnu Publications
G.K. Kapoor & Sanjay Dhamija – *Company Law & Practice* – Taxmann Publications
Web Resources
https://www.mca.gov.in (Official Ministry of Corporate Affairs for the latest Rules and Acts)
https://www.icsi.edu (Institute of Company Secretaries of India – best for professional study modules)

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Describe the characteristics and classification of companies	K1
CO2	Prepare and analyse incorporation documents like the MOA and AOA	K4
CO3	Organize and manage requirements for corporate meetings and audits	K3
CO4	Evaluate the legal positions and powers of the Board of Directors	K5
CO5	Illustrate the various modes and consequences of winding up a company	K3
K1 = Remembering / Knowledge, K2 = Understand, K3 = Apply, K4 = Analyse, K5 = Evaluate, K6 = Create		

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	2	2	2	2	2	2	2	2.16
CO2	3	2	2	2	2	1	2	2	2	2	2	2	2
CO3	2	2	2	3	2	1	2	2	2	2	2	2	2
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	2	2	2	2	2	2	2	2.08
	Mean Overall Score												2.08
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Over all Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		ELECTIVE–IV	2	2	25	75	100
Course Title	GST RETURN FILING (THEORY)						

Learning Objectives	
LO1	Understand the concept, objectives, structure (CGST, SGST, IGST), features, and basic principles of GST in India.
LO2	Explain GST registration procedures including eligibility, types of registration, documentation, amendment, cancellation, and composition scheme provisions.
LO3	Describe GST return system including various returns (GSTR-1, GSTR-3B, GSTR-2A, GSTR-2B, GSTR-9), due dates, filing process, and correction mechanisms.
LO4	Understand the concept of Input Tax Credit (ITC), eligibility conditions, blocked credits, utilization, reversal, and matching provisions.
LO5	Explain GST compliance procedures including tax payment, electronic ledgers, refunds, assessments, audit, offences, penalties, and prosecution provisions.

SYLLABUS

Unit	Contents	Hours
I	**Introduction to GST** Meaning and objectives of GST – Structure of GST in India (CGST, SGST, IGST) – Features and advantages – Taxes subsumed under GST – GST Council – Basic concepts: supply, goods and services, taxable event.	6
II	**GST Registration** Persons liable for registration – Types of registration – Procedure for registration – Documents required – Amendment and cancellation of registration – Composition scheme: meaning and provisions.	6
III	**GST Returns** Meaning and importance of GST returns – Types of returns: GSTR-1, GSTR-3B, GSTR-2A, GSTR-2B, GSTR-9 – Due dates and filing process – Correction of errors – Late fees and penalties.	6
IV	**Input Tax Credit (ITC)** Meaning and eligibility of ITC – Conditions for availing ITC – Blocked credits – Utilization of ITC – Reversal of ITC – Matching concept.	6
V	**GST Compliance and Assessment** Payment of tax – Electronic cash and credit ledger – Refunds under GST – Assessment procedures – Audit under GST – Offences, penalties and prosecution – Practical issues in GST return filing.	6

TextBook(s):
• Students' Guide to Income Tax including GST – Dr. Vinod K. Singhania – Taxmann Publications
• Indirect Taxes Law and Practice – V.S. Datey – Taxmann Publications
• Goods and Services Tax (GST) – Dr. H.C. Mehrotra & Dr. V.P. Agarwal – Sahitya Bhawan Publications
• Indirect Taxes including GST – Dr. V.K. Gaur & Dr. Narang – Kalyani Publishers

Reference Books
Vinod K. Singhania – Students' Guide to Income Tax including GST – Taxmann
V.S. Datey – Indirect Taxes Law and Practice – Taxmann
H.C. Mehrotra & V.P. Agarwal – Goods and Services Tax (GST) – Sahitya Bhawan
Gaur & Narang – Indirect Taxes including GST – Kalyani Publishers
B.B. Lal – GST and Customs Law – Pearson
Web Sources
https://www.gst.gov.in
https://cbic.gov.in
https://www.incometaxindia.gov.in
https://www.taxmann.com
https://nptel.ac.in.

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Interpret the structure and framework of GST and apply basic GST concepts to business transactions.	K1
CO2	Perform GST registration procedures and comply with statutory requirements under GST law.	K4
CO3	Prepare and file various GST returns accurately and handle corrections and compliance issues.	K4
CO4	Apply Input Tax Credit provisions correctly in computing GST liability.	K5
CO5	Analyze GST compliance requirements including tax payment, refund procedures, and assessment mechanisms in practical scenarios.	K3 ,K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	2	2	2	2	2	2	2	2.16
CO2	3	2	2	2	2	2	2	2	2	2	2	2	2.08
CO3	2	2	2	3	2	2	2	2	2	2	2	2	2.08
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	2	2	2	2	2	2	2	2.08
	Mean Overall Score												2.11
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		ELECTIVE-IV	2	2	25	75	100
Course Title	GST RETURN FILING LAB						

Learning Objectives	
LO1	Understand the GST portal interface, create login credentials, and navigate the dashboard effectively.
LO2	Record and classify sales and purchase transactions including B2B, B2C, exports, and calculate GST (CGST, SGST, IGST).
LO3	Prepare and file GST returns such as GSTR-1 and GSTR-3B using the GST portal.
LO4	Compute tax liability, adjust Input Tax Credit (ITC), and perform GST payment using electronic cash and credit ledgers.
LO5	Identify errors in GST returns and perform correction and reconciliation procedures between GSTR-1 and GSTR-3B.

SYLLABUS		
Exercise	**Contents**	**Hours**
I	**GST Portal Registration (Demo)** • Understanding GST portal interface • Creating login (demo/practice) • Overview of dashboard	30
II	**Preparation of Sales Data** • Recording outward supplies • Classification: B2B, B2C, Exports • Tax calculation (CGST, SGST, IGST)	
III	**Preparation of Purchase Data** • Recording inward supplies • Eligible and ineligible Input Tax Credit (ITC) • Matching purchase data	
IV	**Filing of GSTR-1** • Entering sales details • Uploading invoices • Generating summary	
V	**Filing of GSTR-3B** • Summary return preparation • Tax liability calculation • ITC adjustment	
VI	**GST Payment Process** • Using Electronic Cash Ledger • Using Electronic Credit Ledger • Challan generation and payment process	
VII	**Error Correction & Reconciliation** • Identifying errors in returns • Correction procedures • Basic reconciliation of GSTR-1 & GSTR-3B	

Text Book(s):
• GST Portal User Manual – Government of India
• Taxmann – *Practical Guide to GST*
• Dr. Mehrotra – *GST Practical Problems and Solutions* – Sahitya Bhawan
• Official GST Return Filing Guide – CBIC Publications

Reference Books
Vinod K. Singhania – Students' Guide to Income Tax including GST – Taxmann
V.S. Datey – Indirect Taxes Law and Practice – Taxmann
H.C. Mehrotra & V.P. Agarwal – Goods and Services Tax (GST) – Sahitya Bhawan
Gaur & Narang – Indirect Taxes including GST – Kalyani Publishers
B.B. Lal – GST and Customs Law – Pearson
Web Sources
https://www.gst.gov.in
https://cbic.gov.in
https://www.incometaxindia.gov.in
https://www.taxmann.com
https://nptel.ac.in.

Course Outcomes		
Upon successful completion of this course ,the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Operate the GST portal independently for registration and dashboard management.	K1
CO2	Prepare accurate sales and purchase data with proper GST classification and ITC treatment.	K4
CO3	File GST returns (GSTR-1 and GSTR-3B) correctly and generate summaries using the online system.	K4
CO4	Calculate GST liability, utilize ITC appropriately, and complete the GST payment process through electronic ledgers	K5
CO5	Perform return reconciliation and rectify errors to ensure GST compliance in practical business scenarios.	K3 ,K5

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	2	3	2	2	2	2	2	2	2	2	2	2.16
CO2	3	2	2	2	2	2	2	2	2	2	2	2	2.08
CO3	2	2	2	3	2	2	2	2	2	2	2	2	2.08
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	2	2	2	2	2	2	2	2.08
	Mean Overall Score												2.11
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		ELECTIVE-IV	2	2	25	75	100
Course Title	RELATIONAL DATABASE MANAGEMENT SYSTEM(THEORY)						

Learning Objectives	
LO1	Understand the fundamental concepts of DBMS including data, information, database architecture, components, objectives, and ER model.
LO2	Explain relational database design concepts including ER to table conversion, primary key, foreign key, constraints, data redundancy, and anomalies.
LO3	Describe normalization techniques (1NF, 2NF, 3NF, BCNF), functional dependency, transaction processing, and database security mechanisms.
LO4	Understand and apply basic SQL commands including DDL, DML, SELECT queries, WHERE clause, ORDER BY, and GROUP BY.
LO5	Explain and implement advanced SQL concepts such as joins, relational set operations, subqueries, and SQL functions.

SYLLABUS		
Unit	**Contents**	**Hours**
I	**Introduction to DBMS** Introduction to DBMS – Data and Information – Database – Database Management System – Objectives – Advantages – Components – Architecture – ER Model – Basic concepts – ER Diagram.	**6**
II	**Relational Database Design** ER Diagram to Tables – Keys and Constraints (Primary Key, Foreign Key) – Structure of Relational Database – Introduction to Relational Database Design – Data Redundancy – Data Anomalies.	**6**
III	**Normalization and Security** Functional Dependency – Normalization (1NF, 2NF, 3NF, BCNF) – Transaction Processing – Database Security.	**6**
IV	**SQL Basics** Introduction to SQL – Data Definition Language (CREATE, ALTER, DROP) – Data Manipulation Language (INSERT, UPDATE, DELETE) – SELECT Queries – WHERE Clause – ORDER BY – GROUP BY.	**6**
V	**Advanced SQL** SQL Join Operations (INNER JOIN, OUTER JOIN, NATURAL JOIN) – Relational Set Operations (UNION, INTERSECT) – Subqueries – SQL Functions (Numeric, String, Date Functions).	**6**

Text Book(s):
• Silberschatz, Korth & Sudarshan – *Database System Concepts* – McGraw Hill
• Elmasri & Navathe – *Fundamentals of Database Systems* – Pearson
• C.J. Date – *An Introduction to Database Systems* – Pearson
• Raghu Ramakrishnan & Johannes Gehrke – *Database Management Systems* – McGraw Hill

Reference Books
Silberschatz, Korth & Sudarshan – Database System Concepts – McGraw Hill
Elmasri & Navathe – Fundamentals of Database Systems – Pearson
C.J. Date – An Introduction to Database Systems – Pearson
Raghu Ramakrishnan – Database Management Systems – McGraw Hill
Alexis Leon – Database Management Systems – Vikas Publishing
Web Sources
https://www.oracle.com
https://www.mysql.com
https://www.w3schools.com
https://nptel.ac.in
https://www.tutorialspoint.com

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Design database structures using ER modeling and relational database concepts.	K1
CO2	Develop normalized database schemas to minimize redundancy and eliminate anomalies.	K4
CO3	Implement database transactions and apply security measures to ensure data integrity and consistency.	K4
CO4	Write SQL queries using DDL and DML commands to create, manipulate, and retrieve data from databases.	K5
CO5	Construct advanced SQL queries using joins, subqueries, set operations, and built-in functions for complex data analysis.	K3 ,K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	1	2	2	2	2	2	1	2	2	2
CO2	3	2	2	2	2	2	2	2	2	2	2	2	2.08
CO3	2	2	2	3	2	2	2	2	2	2	2	2	2.08
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	2	2	2	2	2	2	2	2.08
	Mean Overall Score												2.08
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		ELECTIVE-IV	2	2	25	75	100
Course Title	RELATIONAL DATABASE MANAGEMENT SYSTEM LAB						

Learning Objectives	
LO1	Understand the process of database creation and define tables using appropriate data types and constraints.
LO2	Perform Data Definition Language (DDL) operations such as CREATE, ALTER, DROP, and TRUNCATE on database objects.
LO3	Execute Data Manipulation Language (DML) commands including INSERT, UPDATE, and DELETE for managing table records.
LO4	Write SQL queries using SELECT statements with WHERE, ORDER BY, and GROUP BY clauses to retrieve meaningful data.
LO5	Apply advanced SQL concepts including functions, joins, subqueries, and set operations to solve practical database problems.

SYLLABUS		
Exercise	Contents	Hours
I	**Database Creation** Create a database and define tables with appropriate data types, primary keys, and constraints.	30
II	**Data Definition Language (DDL)** Perform operations using DDL commands: CREATE, ALTER, DROP, TRUNCATE on tables.	
III	**Data Manipulation Language (DML)** Insert, Update, and Delete records in tables using SQL commands.	
IV	**Basic SQL Queries** Write SQL queries using: SELECT, WHERE, ORDER BY, GROUP BY.	
V	**SQL Functions** Apply SQL functions: • Numeric functions • String functions • Date functions	
VI	**Join Operations** Perform different types of joins: INNER JOIN, LEFT JOIN, RIGHT JOIN, NATURAL JOIN.	
VII	**Subqueries and Set Operations** Write queries using: Subqueries, UNION, INTERSECT, and other set operations.	

Text Book(s):
• Ivan Bayross – *SQL, PL/SQL: The Programming Language of Oracle* – BPB Publications
• Alexis Leon & Mathews Leon – *Database Management Systems* – Vikas Publishing
• Kevin Loney – *Oracle Database 11g: The Complete Reference* – McGraw Hill
• Scott Urman – *Oracle SQL and PL/SQL Handbook* – McGraw Hill

Reference Books
Silberschatz, Korth & Sudarshan – Database System Concepts – McGraw Hill
Elmasri & Navathe – Fundamentals of Database Systems – Pearson
C.J. Date – An Introduction to Database Systems – Pearson
Raghu Ramakrishnan – Database Management Systems – McGraw Hill
Alexis Leon – Database Management Systems – Vikas Publishing
Web Sources
https://www.oracle.com
https://www.mysql.com
https://www.w3schools.com
https://nptel.ac.in
https://www.tutorialspoint.com

Course Outcomes		
Upon successful completion of this course ,the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Create and manage relational databases with appropriate schema design and constraints.	K1
CO2	Implement DDL and DML commands effectively to maintain and manipulate database structures and records.	K4
CO3	Develop SQL queries to retrieve and filter data accurately based on specified conditions.	K4
CO4	Use SQL functions and join operations to perform complex data retrieval and analysis.	K5
CO5	Construct advanced SQL queries using subqueries and set operations to handle real-world database applications.	K3 ,K5

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	2	3	2	2	2	2	2	2	2	2	2	2.16
CO2	3	2	2	2	2	2	2	2	2	2	2	2	2.08
CO3	2	2	2	3	2	2	2	2	2	2	2	2	2.08
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	1	2	2	2	2	2	2	2
	Mean Overall Score												2.09
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	CourseCode	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		SEC-6	2	2	25	75	100
Course Title	FUNDAMENTALS OF BUSINESS STUDIES						

Learning Objectives	
LO1	Understand the basic concepts of commerce including trade
LO2	Explain the fundamentals of accounting including book-keeping
LO3	Describe the concepts of marketing and advertising including pricing methods
LO4	Understand the principles of auditing and entrepreneurial development including characteristics and functions of entrepreneurs
LO5	Explain the basic provisions of Income Tax including residential status

SYLLABUS		
Unit	**Contents**	**Hours**
I	**Commerce-Introduction** Definition of Commerce -Importance's of Commerce -Meaning of barter system -- business-industry-trade-hindrances of trade-branches of Commerce.	**6**
II	**Accounting-Introduction** Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition-ObjectivesImportance-Functions-Advantages-Limitations-Methodsof Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts Nominal Accounts.	**6**
III	**Marketing and Advertising** Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer – Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media.	**6**
IV	**Auditing & Entrepreneurial Development** Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing – Basic Principles of Audit-Classification of Audit- Entrepreneurial Development Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs	**6**
V	**Income Tax Law and Practice** Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate –Filing of Returns Residential Status	**6**

Text Book(s):
1.L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.

3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference Books
Dr. Ashok D. Revankar & Dr. K.S. Sarala – *Fundamentals of Business Management* – Himalaya Publishing House.
Poonam Gandhi – *Business Studies (Fundamentals)* – VK Global Publications.
C.B. Gupta – *Business Organisation and Management* – Sultan Chand & Sons.
Web Sources
https://www.investopedia.com (Dictionary for business terms and concepts)
https://nptel.ac.in (Search for "Management" or "Introduction to Business")

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Explain the structure and importance of commerce and its role in economic development.	K1
CO2	Apply accounting principles and the double entry system to record business transactions accurately.	K2.
CO3	Analyze marketing and advertising strategies and identify appropriate pricing and promotional methods.	K2
CO4	Differentiate auditing from accounting and explain entrepreneurial functions and challenges.	K3
CO5	Interpret basic Income Tax provisions and perform simple tax computations and return filing procedures.	K3
K1 = Remembering / Knowledge, K2 = Understand, K3 = Apply, K4 = Analyse, K5 = Evaluate, K6 = Create		

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	2	2	2	2	2	2	2	2.16
CO2	3	2	2	3	2	2	2	2	2	2	2	2	2.16
CO3	2	2	2	3	2	2	2	2	2	2	2	2	2.08
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	2	2	2	2	2	2	2	2.08
	Mean Overall Score												2.12
	Correlation												High

.3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		SEC-7	2	2	25	75	100
Course Title	INSURANCE AND RISK MANAGEMENT						

Learning Objectives	
LO1	To know the concepts and principles of contract of insurance
LO2	To understand the basic concepts of life insurance
LO3	To gain knowledge on the principles of general insurance
LO4	To know the risk management process
LO5	To exam in the Insurance Regulatory and DevelopmentAuthority1999 (IRDA)

SYLLABUS		
Unit	**Contents**	**Hours**
I	**Introduction to Insurance** Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	**6**
II	**Life Insurance** Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies–Individual and Group Policies With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	**6**
III	**General Insurance** General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	**6**
IV	**Risk Management** Risk Management–Objectives–Process–Identification and Evaluation of Potential Losses–Risk Reduction-Risk Transfer–Risk Financing -Level of Risk Management –Corporate Risk Management – Personal Risk Management.	**6**
V	**IRDA Act 1999** Insurance Regulatory and Development Authority (IRDA)1999– Introduction–Purpose ,Duties, Powers and Functions of IRDA– Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.	**6**

Text Book(s):
1.Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi. 2 3 4 5
2. Dr.N.Premavathy–ElementsofInsurance,SriVishnuPublications, Chennai.
3. M.N.Mishra&S.B.Mishra,InsurancePrinciplesandPractice,SChandPublishers, New Delhi.
4. MichelCrouhy,TheEssentialsofRiskManagement,McGrawHill,Noida.
5.ThomasColeman,APracticalGuidetoRiskManagement,CFA, India

Reference books
P. Periasamy – *Insurance and Risk Management* – Vijay Nicole Imprints
M.N. Mishra & S.B. Mishra – *Insurance Principles and Practice* – S. Chand & Company
S. Arunajatesan & T.R. Viswanathan – *Risk Management and Insurance* – Laxmi Publications
Web sources
https://www.irdai.gov.in (Official Indian Insurance Regulator)
https://www.insuranceinstituteofindia.com (Professional study materials)
https://www.iirmworld.org.in (Institute of Insurance and Risk Management)
https://nptel.ac.in (Search for "Risk Management" or "Financial Institutions")

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Identify the workings of insurance and hedging	K1
CO2	Evaluate the types of insurance policies and settlement	K2
CO3	Settle claims under various types of general insurance	K4
CO4	Know the protection provided for insurance policy holders under IRDA	K2
CO5	Evaluate the assessment and retention of risk	K2
K1 = Remembering / Knowledge, K2 = Understand, K3 = Apply, K4 = Analyse, K5 = Evaluate, K6 = Create		

Relationship Matrix

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	2	2	2	2	2	2	2	2.16
CO2	3	2	2	2	2	2	2	2	2	2	2	2	2.08
CO3	2	2	2	3	2	2	1	2	2	2	2	2	2
CO4	2	3	2	2	2	2	2	2	2	3	2	2	2.16
CO5	3	2	2	2	2	2	3	2	2	2	2	2	2.16
	Mean Overall Score												2.11
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High