

**SEMESTER – II****PCCOE20 – Indirect Taxation: Law and Practice**

<b>Year: I</b>	<b>Course Code:</b>	<b>Title of the Course:</b>	<b>Course Type:</b>	<b>Course Category:</b>	<b>H/W</b>	<b>Credits</b>	<b>Marks</b>
<b>Sem: II</b>	PCCOE20	Indirect Taxation: Law and Practice	Theory	Core	5	4	100

**Course Objectives**

To introduce the students to Indirect Taxes, provisions of the Goods and Services Tax Act, 2017 and The Customs Act, 1964.

**Course Outcomes (CO)**

The learners will be able to

1. Understand the concept of indirect taxation
2. Get insight on the concept of Goods and Service Tax.
3. Cognise on supply and goods in Goods and Service Tax.
4. Illustrate problems by using various provisions of Goods and Service Tax. And various procedures for registration
5. Understand the concept of Customs Act and to elucidate and compute Customs duty with Goods and Service Tax

**COs consistency with POs**

CO	PO					
	1	2	3	4	5	6
<b>CO1</b>	H	H	H	H	M	M
<b>CO2</b>	H	H	H	H	H	H
<b>CO3</b>	H	H	H	H	H	H
<b>CO4</b>	H	H	H	H	H	M
<b>CO5</b>	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

### COs consistency with PSOs

CO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6
1	H	M	H	H	M	H
2	M	H	M	H	H	M
3	H	M	H	M	M	M
4	H	M	M	M	H	H
5	M	H	M	H	H	M

Low – L, Medium – M, High - H

### Course Syllabus

#### Unit I: Introduction

(15 hours)

- 1.1 History of Taxation – Meaning, Definition and Features of Taxation (K1, K2, K3)
- 1.2 Characteristics or elements of Taxation, Objectives of Taxation (K1, K2)
- 1.3 Canons of Taxation (K3, K4, K5, K6)
- 1.4 Characteristics of a Good Tax System - Indian tax system - features & problems (K2, K3, K4)
- 1.5 Classification of taxes, direct taxes in India, indirect taxes in India (K3,K4,K5, K6)
- 1.6 Single tax system - Origin, merits & demerits, Multiple tax system; merits & limitations (K2,K3,K4)

#### Unit II: Introduction to GST

(15 hours)

- 2.1 Introduction GST, history of GST, Rates of GST, Enactments of GST, dimensions of GST (K1, K2, K3)
- 2.2 Effects of GST on Indian economic growth, differences between present tax structure & GST (K1, K2)
- 2.3 GST; Strengths, weakness, threats & objectives (K1, K2, K3, K4)
- 2.4 GST; Challenges, opportunities, justification (K2, K3, K4)
- 2.5 Salient features of GST, Types of GST (K3,K4,K5, K6)
- 2.6 GST impact on central & state government, advantages & disadvantages, impact & its

Implications

**Unit III: Supply and Goods in GST**

**(15 hours)**

- 3.1 Definition of various terms (K1, K2, K3)
- 3.2 Goods exempted from GST, Services exempted from GST (K1, K2, K3)
- 3.3 Original works, Legal service, Recognized sports body – Meaning and concepts (K2, K3)
- 3.4 Supply - Introduction - Meaning - Scope
- 3.5 Meaning of Related person, Impact of service job work (K3, K4, K5)
- 3.6 Time of supply, value of supply, Inter & Intra state supply (K2,K3,K4)

**Unit IV: Calculation of GST**

**(15 hours)**

- 4.1 Provisions relating & collection of GST, ITC-eligibility, conditions for auditing, exempt supplies (K1, K2, K3, K4)
- 4.2 Appointment of credits & blocked creditors, non-availability of ITC, job work (K2, K4)
- 4.3 Imports & exports of goods & services, zero rated supply (K3, K4, K5)
- 4.4 Person liable for registration, procedure for registration, issuance and cancellation of registration (K3, K4, K5)
- 4.5 Unregistered person, revoking of assessment order, adjudicating authority, powers of CGST & Proper commissioner officer, provisions relating to refund of tax (K2,K3, K4, K5)
- 4.6 Computation of amount levy to GST (K1,K2,K3,K4)

**Unit V: Customs Act**

**(15 hours)**

- 5.1 Customs act – Meaning – Objectives – Rules (K1, K2, K3)
- 5.2 Officers of Customs - Powers of levy & collection of Customs duty (K1, K2, K3)
- 5.3 Different types of customs duty, classification of goods (K1, K2, K5)
- 5.4 Import & Export procedure, exemptions from customs duty, clearance of imported goods, customs duty drawback (K1,K2,K3)
- 5.5 Import & Export procedure, exemptions from customs duty, clearance of imported goods, customs duty drawback (K1,K2,K3)

## 5.6 Computation of amount chargeable under Customs Act (K1,K2,K3,K4)

### **Theory: Problem - 60:40**

#### **Textbook:**

Reddy T.S. and Hariprasad Reddy Y. – Business Taxation with introduction to GST, Margham Publications, Chennai, 10<sup>th</sup> Revised Edition, 2018

#### **Books for Reference:**

1. Dinkar Pagar – Business Taxation – Sultan Chand & Sons, New Delhi, (Relevant Edition)
2. Balachandran V. – Business Taxation – Sultan Chand & Sons, New Delhi, (Relevant Edition)
3. Govindan V. S – Indirect Taxes Made Easy – Sitaraman & Co., Chennai, (Relevant Edition)
4. Datey V.S – Indirect Taxation, Law and Practice – Taxmann Publication, New Delhi, (Relevant Edition)
5. Notification by Govt. of India - GST Act, 2016

#### **Web Resources:**

1. <https://groww.in/p/tax>
2. <https://www.bajajfinservmarkets.in/gst>.
3. <https://navi.com/blog/supply-under-gst/>
4. <https://cleartax.in/s/gst-registration>
5. <https://www.indiacode.nic.in/>

**SEMESTER – II****PCCOF20 – Direct Taxation - II**

<b>Year: I</b>	<b>Course Code:</b>	<b>Title of the Course:</b>	<b>Course Type:</b>	<b>Course Category:</b>	<b>H/W</b>	<b>Credits</b>	<b>Marks</b>
<b>Sem: II</b>	PCCOF20	Direct Taxation - II	Theory	Core	6	4	100

**Course Objectives**

To provide knowledge to the students on calculation of incomes under different Heads of Income, Gross Income Total, Total Income and Tax liability of various assesses through the application of the provisions of Income Tax Act, 1961

**Course Outcomes (CO)**

The learners will be able to

1. Understand the concept of clubbing of incomes of assesses
2. Gain knowledge of Carrying forward and set off of losses under different heads of income
3. Compute the total income of individuals after considering deductions, rebate and relief
4. Assess the taxable income of Firms and compute the tax liability of firm and partners
5. Assess the taxable income of Companies and Co-operative societies compute the tax liability

**COs consistency with POs**

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High – H)

**COs consistency with PSOs**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

## **Course Syllabus**

### **Unit I: Clubbing and Set off**

**(15 hours)**

- 1.1. Clubbing and set-off and aggregation of incomes (K1, K2, K3)
- 1.2. Income of other persons included in the assessee's total income (K1, K2, K3)
- 1.3. Aggregation of Incomes or Deemed Incomes (K1, K2, K3)
- 1.4. Set-off and carry forward of losses inter-head (K3, K4, K5)
- 1.5 Set-off and carry forward of losses intra-head (K3, K4, K5)
- 1.6 Problems in set-off and carry forward of losses (K3, K4, K5)

### **Unit II: Rebate and Relief of Tax**

**(15 hours)**

- 2.1 Rebate and Relief of Tax – Provisions and computation (K2, K3)
- 2.2. Computation of Gross Total Income of Individuals (K3, K4, K5)
- 2.3. Deductions from Gross Total Incomes of Individuals (K3, K4, K5)
- 2.4 Computation of Total Income of Individuals (K3, K4, K5)
- 2.5 Computation of Tax liability with agricultural income (K4, K5, K6)
- 2.6 Computation of Tax liability without agricultural income (K4, K5, K6)

### **Unit III: Assessment of Firms**

**(15 hours)**

- 3.1 Assessment of Firms – Calculation of Book profit (K2, K3)
- 3.2 Calculation of Total Income of Firm (K3, K4, K5)

3.3. Calculation of Tax liability of Firm (K3, K4, K5)

3.4 Calculation of Tax liability of partners (K3, K4, K5)

3.5 Assessment of Firm as AOP (K3, K4, K5)

**Unit IV: Assessment of Companies and Co-operative Societies**

**(15 hours)**

4.1. Meaning and types of Companies (K2, K3)

4.2. Incomes taxable for Companies (K2, K3)

4.3. Deductions from Gross total income for Companies (K2, K3)

4.4. Provisions for computing total income of Companies (K2, K3)

4.5 Computation of Book profit and tax liability of Companies (K2, K3)

4.6 Computation of tax liability of Cooperative Societies (K3, K4, K5)

**Unit V: Tax Planning**

**(15 hours)**

5.1. Tax planning, Tax evasion and Tax avoidance- Meaning (K2, K3)

5.2. Tax Management – Meaning and areas of Tax Management (K2, K3)

5.3 Differences between Tax planning, tax evasion and tax avoidance (K2, K3)

5.4. Need, precautions and limitations of Tax planning (K2, K3)

5.5 Tax planning of Individuals under various heads of Incomes (K2, K3)

5.6. Tax planning in relation to starting a new business (K2, K3)

**Theory: Problem – 40: 60**

**Textbook:**

Dr. Mehrotra H.C. and Dr. Goyal S.P. – Income Tax including Tax Planning and Management – Sahithya Bhawan Publications, New Delhi (Relevant Edition).

**Books for reference:**

1. Dr. Vinod. K. Singhania – Direct Taxes, Law and Practice – Taxmann Publications, New Delhi, (Relevant Edition)

2. Gaur V.P., Narang D.B., Puja Gaur, Rajeev Puri - Income Tax Laws and Practice – Kalyani publications, New Delhi (Relevant Edition)
3. N. Hariharan – Income Tax Law and Practice – Vijay Nicole Imprints Pvt. Ltd., Chennai (Relevant Edition)
4. Reddy T.S. – Income Tax Law and Practice – Margham Publications, Chennai (Relevant Edition)

**Web Resources:**

1. <https://cleartax.in/s/set-off-carry-forward-losses>
2. <https://taxguru.in/income-tax/rebates-reliefs-income-tax-law.html>
3. <https://taxguru.in/income-tax/assessment-firms.html>
4. <https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner>
5. <https://www.canarahsbclife.com/tax-university/articles/what-is-tax-planning>

**SEMESTER – II**

**PCCOG20 – Research Methodology**

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PCCOG20	Research Methodology	Theory	Core	5	4	100

**Course Objectives**

To introduce to the students the concept of research, process of conducting research, methods and techniques of presenting research report

**Course Outcomes (CO)**

The learners will be able to

1. To understand the concept of research methodology
2. To collect and compile data for the purpose of research
3. To get in depth knowledge on sampling and sampling methods
4. To analyse and present the data using statistical tools
5. To construct research report



**COs consistency with POs**

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

**(Low - L, Medium – M, High - H)**

**COs consistency with PSOs**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	M	H	M	H	H	H
3	M	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

**Low – L, Medium – M, High - H**

**Course Syllabus**

**Unit I: Introduction to Research**

**(15 hours)**

1.1 Research – Definition – Characteristics – Nature and scope - Social Science research –  
Usefulness of social science research (K1, K2, K3)

1.2 Approaches to Research – Historical Approach- Descriptive Approach – Case study  
Approach – Experimental Approach – Exploratory research Approach (K2, K3, K4)

1.3 Research Process – meaning – stages in research work- Formulation of Research Problem  
(K2, K3, K4)

1.4 Survey Of literature – determining the sources of information – screening and compiling the information-presenting the relevant information – review of concept – review of past studies (K1, K2, K3)

1.5 Research Design - Meaning – Content – features of Good research design – Types – Factors affecting Research Design (K1, K2 , K3, K4)

1.6 Hypothesis- Meaning – Definition – Need – Formulation of Hypothesis – Characteristics of Hypothesis - Types of Hypothesis – Test of Hypothesis – General problems in testing Hypothesis (K2, K3, K4)

**Unit II: Nature and Collection of Data** **(15 hours)**

2.1 Nature of Data – meaning – classification of Data : Primary and Secondary data – Source of information (K1, K2, K3)

2.2 Secondary data- sources- problems in using the data- selection of appropriate method of data collection (K1, K2, K3)

2.3 Interview technique – meaning – types – Merits and demerits of interview as a method of Data collection – How to make interview successful (K3, K4, K5)

2.4 Observation – Meaning – Definition – Types – Merits and Limitation – Steps to make Observation successful (K3, K4, K5)

2.5 Questionnaire Method – Meaning – Definition – Types of Questionnaire – Features of good Questionnaire- Pilot study – Merits and Demerits (K3, K4, K5)

2.6 Schedule Method - Meaning – Features – Distinction between Questionnaire and Schedule- Use of Schedules (K1, K2, K3)

**Unit III: Sampling** **(15 hours)**

3.1 Sampling – introduction – merits and demerits of sampling (K2, K3)

3.2 Law of sampling (K2, K3)

3.3 Essentials of sampling (K3, K4, K5)

3.4 Methods of Sampling (K2, K3)

3.5 Determination of Sample Size – Factors determining sample size (K2, K3)

3.6 Sampling and Non – sampling errors (K3, K4)

**Unit IV: Statistical Techniques and Research Presentation (15 hours)**

4.1 Statistical Analysis- measures of central tendency ((K3, K4, K5)

4.2 Measures of Dispersion (K3, K4, K5)

4.3 Skewness and Kurtosis (K3, K4, K5)

4.4 Simple Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank

Correlation Coefficient (K3,K4,K5)

4.5 Linear Regression Model ( K4, K5, K6)

4.6 Diagrammatic and Graphical Representation – Interpretation of results – Percentages –

Bar Diagrams – Pie charts (K2, K3, K4, K5)

**Unit V: Research Reports (15 hours)**

5.1 Research Reports (K1, K2, K3)

5.2 Structure and Components of Reports(K2, K3, K4)

5.3 Types of Reports (K1, K2, K3)

5.4 Features of Good Research Report (K1, K2, K3)

5.5 Foot Notes and Citation (K1, K2, K3)

5.6 Plagiarism and consequences of Plagiarism (K1, K2, K3)

**Theory : Problems – 80:20**

**Textbook:**

Kothari C. R – Research Methodology Methods and Techniques – New Age International Publishers, New Delhi, 2019

**Book for Reference:**

1. Ravilochanan P. – Research methodology – Margham Publications, Chennai, Revised Edition 2017.

2. Ranjith Kumar – Research Methodology – Sage Publications, New Delhi, Reprint 2015

3. Gupta S.L and Hitesh Gupta – Business Research Methods – Tata McGraw Hill

Publications, New Delhi, Reprint 2012

4. David Dooly – Social Research Methods – Prentice Hall India Pvt, Ltd., New Delhi,  
Revised Edition 2016

### Web Resources:

1. <https://www.scribbr.com/dissertation/methodology/>
2. <https://www.simplilearn.com/what-is-data-collection-article>
3. <https://www.questionpro.com/blog/types-of-sampling-for-social-research/>
4. <https://visme.co/blog/research-presentation/>
5. <https://financialcrimeacademy.org/characteristics-of-a-good-report/>

### **SEMESTER – III**

### **PCCOM20 – Internship Training Programme**

Year: II	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: III	PCCOM20	Internship Training Programme	Practical	Core	2	2	100

### Course Objectives

To give practical training to students in the areas of accounts, taxation, human resource management, etc.

### Course Outcomes (CO)

The learners will be able to

1. Handle the accounts of any type of concern
2. File Income tax returns of individuals, firms and other type of organisations
3. File GST returns of individuals, firms and other type of organisations
4. Conversant with the procedures for claiming Insurance claims on various occasions
5. Manage the human resource of organisations

**COs consistency with POs**

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

**(Low - L, Medium – M, High - H)**

**COs consistency with PSOs**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	H
3	M	M	M	M	M	M
4	M	M	M	M	H	H
5	M	M	M	H	H	M

**Low – L, Medium – M, High - H**

**Design of Internship Training Programme (ITP)**

- **Period:** The Internship Training Programme (ITP) is for a period of 45 working days only, from December of the previous year to June of the next year (5 days in December, 4 days in April and balance days in May and June ), with a minimum of 5 hours and a maximum of 8 hours per day. The ITP shall be during the day only (8 a.m. to 6 p.m.)
- **Attendance:** The attendance of the trainee shall be strictly monitored by the Supervisor. If the trainee does not commence the training on the specified date or if the trainee is irregular during the programme, the same shall be immediately intimated to the Coordinator
- **Assignment:** The trainee shall be assigned work related to Audit / Finance and Accounts / H.R. / Stores or any other Commerce related areas.
- **Fortnightly Report:** To ensure proper utilisation of time by the trainee, a fortnightly report duly attested by the Supervisor after checking its authenticity shall be maintained and this report shall be finally submitted by the trainee to the Coordinator at the end of the training period.
- **Final Report by the trainee:** The trainee shall write a detailed report of the Training Programme, get it authenticated by the Supervisor and submit the same to the Coordinator of the Programme, based on which a *Viva voce* Examination shall be conducted.

- **Supervisor’s Final Report:** After the completion of the programme the Supervisor shall fill up the ‘Supervisor’s Final Report’ in the given format and send the same to the Coordinator within a week of completion of the Programme.
- **Viva voce Examination:** The trainee shall undergo a *Viva voce* Examination based on the Final report submitted by her. The *Viva voce* shall be conducted by an External Examiner.
- The allotment of marks for the Internship Training Programme is as follows:

Criteria	Marks
Internal Examiner ( ITP Report)	40
External Examiner ( ITP Report)	40
<i>Viva voce</i>	20

#### **SEMESTER – IV**

#### **PCCOP20 – Enterprise Resource Planning And Tally**

Year: II	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: IV	PCCOP20	Enterprise Resource Planning and Tally	Theory	Core	4	3	100

#### **Course Objectives**

To provide an introduction to the operation of Enterprise Resource Planning and the related technologies

#### **Course Outcomes (CO)**

The learners will be able to

1. Gain knowledge about the various Enterprise Resource Planning soft wares
2. Understand the technologies associated with ERP

3. Decide about a software suitable for the type of business of their choice
4. Understand the theoretical aspects of Tally Software and its application in various areas of a business
5. Prepare financial statements and extracts reports in existing ERP model

**COs consistency with POs**

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

**COs consistency with PSOs**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	M	H	M	H	H	H
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

**Course Syllabus**

**Unit I: Introduction**

**(12 hours)**

- 1.1 Enterprise Resource Planning (ERP) – Introduction – History (K1, K2, K3)
- 1.2 Common Myths about ERP – Reasons for growth of ERP Market – Advantage of ERP (K1, K2, K3)
- 1.3 Roadmap for successful implementation of ERP packages – Importance of ERP to a Company (K1, K2, K3)
- 1.4 Values created by ERP –Benefits of ERP system (K1, K2, K3)
- 1.5 Risks of ERP – Implementation of ERP – Challenges (K1, K2, K3)
- 1.6 Strategies and Process – Future directions and trends in ERP (K1, K2, K3)

**Unit II: ERP and related technologies**

**(12 hours)**

- 2.1 ERP and Related Technologies – Business Process Reengineering – Data Warehousing – Data Mining (K1, K2, K3)
- 2.2 Online Analytical Processing (OLAP) – Supply Chain Management (SCM) (K1, K2, K3)
- 2.3 Customer Relationship Management (CRM) – Business Process Reengineering –

- Evolution – Phases – Success in BPR (K1, K2, K3)
- 2.4 Data Warehousing – Related Terms – Data Warehousing System – System (K1, K2, K3)
- 2.5 Structure of Data Warehouse – Advantages (K1, K2, K3)
- 2.6 Obstacles and Uses of Data Warehouse (K1, K2, K3)

**Unit III: Data Mining** (12 hours)

- 3.1 Data Mining – Meaning – Process – Advantages (K1, K2, K3)
- 3.2 Technologies used (K1, K2, K3)
- 3.3 OLAP – Meaning – Relationship with Data Warehousing (K1, K2, K3)
- 3.4 OLAP - Uses – Features – Styles (K1, K2, K3)
- 3.5 Product Life Cycle Management – Meaning – Benefits (K1, K2, K3)
- 3.6 Phases of Product Life Cycle – Product Life Cycle Management’s support to product Life Cycle (K1, K2, K3)

**Unit IV: Supply Chain Management and Security in ERP** (12 hours)

- 4.1 Supply chain Management – Evolution – Advantages – Business Benefits (K1, K2, K3)
- 4.2 Customer Relationship Management – Meaning – Function – Components – Uses – Features and Forms of CRM system – Benefits (K1, K2, K3)
- 4.3 Advanced Technology and ERP security – ERP Bolt –ons – Middleware – Computer crimes – Types (K1, K2, K3)
- 4.4 Security and ERP – Physical Access – Restrictions – Passwords – Firewalls – Backup (K1, K2, K3)
- 4.5 Emerging Security solutions – Human security concerns (K1, K2, K3)
- 4.6 Preventing employee crimes – Tips for defending hackers (K1, K2, K3)

**Unit V: Tally Software** (12 hours)

- 5.1 Tally Software – History – Features (K1, K2, K3)
- 5.2 General and Accounting – Group and Ledgers (K1, K2, K3)
- 5.3 Inventory in Tally – Stock Group and Items – Vouchers – Accounting and Inventory (K3, K4, K5)
- 5.4 Cost Centers and Categories – Budgets and Control (K3, K4, K5)
- 5.5 Bill wise details – Interest Calculation – Security control (K3, K4, K5)
- 5.6 GST in Tally – Additional Features in Tally 9 Release 13 (K3, K4, K5)

**Textbook:** Study Material will be provided

**References:**

1. Alexis Leon – Enterprise Resource Management – Tata McGraw Hill Publications, New Delhi, Second Edition, 2008



2. Marianne Bradford - Modern ERP: Select, Implement, and Use Today's Advanced Business Systems (E-book)
3. Veena Bansal – Enterprise Resource Planning – Pearson Education , New Delhi, 2012
4. Tally Education Pvt. Ltd. – GST using Tally – Sahaj Enterprises, Bengaluru, 2018
5. Ashok K.Nandhini – Tally ERP 9 – Training Guide – BPB Publications, Chennai, 2016
6. Kogent Learning Solutions – TALLY ERP 9 in simple steps (E-Book)

**Web Resources:**

1. <https://www.geeksforgeeks.org/introduction-to-erp/>
2. <https://dynamics.microsoft.com/en-in/erp/erp-software>
3. <https://www.investopedia.com/terms/d/datamining.asp>
4. <https://www.oracle.com/in/scm/what-is-supply-chain-management>
5. <https://www.antraweb.com/blog/2022-Tally-tips-and-tricks-blog-by-antraweb>

**SEMESTER – IV**

**PCCOQ20 – TALLY (PRACTICALS)**

Year: II	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: IV	PCCOP20	Tally	Practical	Core	3	2	100

**Course Objectives**

To provide knowledge of the advanced operations of Tally ERP 9 and its practical application

**Course Outcomes (CO)**

The learners will be able to

1. Post transactions in Tally Software and generate required reports and financial statements
2. Calculate GST for various purchase and sales transactions
3. Compute and ascertain outstanding interests, bills receivable and payable using Tally Software

**COs consistency with POs**

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H

**(Low - L, Medium – M, High - H)**

**COs consistency with PSOs**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	H
2	M	H	M	H	H	M
3	H	M	M	M	M	M
4	M	M	M	M	H	H
5	M	M	M	H	H	M

**Low – L, Medium – M, High - H**

**Practical Exercises:**

1. Profit and Loss Account and Balance Sheet
2. Inventory – Stock Summary and P&L Account
3. Cost Centres and Cost Categories
4. Bill-Wise Details
5. Interest Calculation – Simple and advanced mode
6. Application of GST

**SEMESTER – IV**  
**PCCOR20 - PROJECT**

<b>Year: II</b>	<b>Course Code:</b>	<b>Title of the Course:</b>	<b>Course Type:</b>	<b>Course Category:</b>	<b>H/W</b>	<b>Credits</b>	<b>Marks</b>
<b>Sem: IV</b>	PECOH20	Project	Practical	Core	5	2	100

**Course Objectives**

To develop an interest for research among students and expose them to the practical aspects in Business, Trade and Industry

**Course Outcomes (CO)**

The learners will be able to

1. Conduct a survey about a topic on Commerce, Marketing, Finance or Social Sciences
2. Prepare a Research Report on the study and its findings using relevant data analysis
3. Suggest to organizations and the society regarding various research problems

**COs consistency with POs**

CO	PO									
	1	2	3	4	5	6	7	8	9	10
CO1	H	H	H	H	M	M	M	H	M	H
CO2	H	H	H	H	H	H	M	H	H	H
CO3	H	H	H	H	H	H	M	H	H	H

(Low - L, Medium – M, High - H)

**COs consistency with PSOs**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	H	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High – H

## Course structure

<b>Period</b>	<b>Student's Activity</b>	<b>Staff Supervisor's Activity</b>	<b>Department's Activity</b>
<b>II Semester</b>	The student selects a topic related to Business/ Finance/Trade/ Marketing for study.	The student is introduced to the Methodology and Techniques of research through the Paper Research Methodology	Each student is assigned to a staff supervisor with the help of who she is made to select a topic related to Business/ Finance/ Trade/ Marketing for Study.
<b>Summer Holidays after II Semester</b>	The student prepares the first draft of the Questionnaire.	The student is made to review and collect literature related to her topic. The first draft of the Questionnaire	
<b>III Semester</b>	The student finalises the Questionnaire The student selects the sample (Sample size is 100) and collect data. The Student prepares the rough draft of the Dissertation.	The first draft of the Questionnaire is checked.	A workshop is conducted on 'SPSS and its application in Research', with special reference to the topics selected.
<b>IV Semester</b>	The student prepare the final draft of the Dissertation after two	The final draft of the Dissertation is	A Viva Voce is conducted before the End-Semester
	reviews by the staff supervisor. The student submits the Dissertation in two copies.	reviewed.	Examination during late February/early March by an external Examiner.