

- Sections: Home, About, Projects, Contact
- Responsive layout
- Bootstrap components (navbar, carousel, buttons)

Note : The list of experiments is not limited to those mentioned above. A comprehensive set of programming or software tool-based exercises may be developed by the respective faculty members.

SEMESTER-III

COURSE 5: FINANCIAL ACCOUNTING II

Theory

Credits: 4

4 hrs/week

Course Objectives:

This course is designed to:

- Understand consignment accounts.
- Evaluate different methods of joint ventures accounting.
- Familiarise with the preparation of accounts in non-profit organizations.
- Acquaint with preparation of partnership deed and treatment of various accounts.

- Give practical insights on partnership accounts which; admission, retirement, death and dissolution.

Course Outcomes(COs):

Upon successful completion of this course, students will be able to:

CO1: Analyse the various accounts related to consignment business.

CO2: Prepare accounts of joint ventures under different methods.

CO3: Understand the preparation of receipts and payment, income and expenditure accounts;

CO4: To explore the essence of partnership deed and preparation of accounts in partnership;

CO5: Apply accounting procedures for partner's death, firm dissolution, and insolvency, including the Garner v. Murray Rule.

SYLLABUS

Unit I: Bills of Exchange

Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (Including Problems).

Unit-II: Consignment Accounts

Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-III: Joint Venture Accounts

Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Unit IV: Partnership Accounts-I

Meaning – Partnership Deed - Fixed and Fluctuating Capitals Accounting Treatment of Goodwill – Admission, Retirement (including problems).

Unit V: Partnership Accounts-II:

Death of a Partner - Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems)

Activities:

- Visit a local consignment agency to collect and analyze real samples of proforma invoices and account sales statements.
- Prepare a comparative chart highlighting key differences between consignment and joint venture transactions, roles, and accounting procedures.

- Draft Receipts & Payments Account and Income & Expenditure Account using simulated or real data from a non-profit organization.
- Conduct interviews or field interaction with office bearers of a local non-profit organization to understand their accounting practices and compliance with Sec 8.
- Group activity to draft a model partnership deed, including clauses on profit sharing, admission, retirement, and treatment of goodwill.

References:

1. Ranganatham, G., & Venkata Ramanaiah, M. (2019). *Financial accounting*. New Delhi: S. Chand Publications.
2. Gupta, R. L., & Gupta, V. K. (2022). *Principles and practice of accounting* (18th ed.). New Delhi: Sultan Chand & Sons.
3. Reddy, T. S., & Murthy, A. (2022). *Financial accounting* (Revised ed.). Chennai: Margham Publications.
4. Jain, S. P., & Narang, K. L. (2023). *Advanced accountancy – Vol. I* (Latest ed.). Ludhiana: Kalyani Publishers.
5. Maheshwari, S. N., & Maheshwari, S. K. (2021). *Introduction to accountancy* (12th ed.). New Delhi: Vikas Publishing House.

SEMESTER-III

COURSE 6: BUSINESS STATISTICS

Theory

Credits: 4

4 hrs/week

Course Objectives:

This course is designed to:

- Understand and be able to collect and present data in the most refined and relevant manner pertaining to the research

- Enable students to understand, different measures of central tendency.
- Develop the ability to compute and interpret various measures of dispersion.
Compute skewness
- Establish the relationship between two variables by using measures of relations

Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

CO1: Understand the basic concepts and significance of statistics, and present data using classification, tabulation, and graphical methods.

CO2: Compute and interpret various measures of central tendency to analyze datasets effectively.

CO3: Apply measures of dispersion to evaluate variability and consistency in data.

CO4: Analyze data distribution using skewness measures and interpret asymmetry in datasets.

CO5: Evaluate relationships between variables using correlation techniques like Pearson's and Spearman's methods.

SYLLABUS

Unit I: Introduction to Statistics

Definition, Importance, Characteristics, and Limitations of Statistics – Classification and Tabulation of Data – Construction of Frequency Distribution Tables – Diagrammatic and Graphical Representation of Data (Bar Diagrams, Pie Charts, Histogram, Frequency Polygon, Ogive curves) – (Including problems)

Unit II: Measures of Central Tendency

Types of Averages – Characteristics of an Ideal Average – Computation and Application of Mean, Median, Mode – Median-based Averages – Geometric Mean – Harmonic Mean – (Including problems)

Unit III: Measures of Dispersion

Concept and Properties of Dispersion – Absolute vs. Relative Measures – Types: Range, Quartile Deviation (Semi-Interquartile Range), Mean Deviation, Standard Deviation – Coefficient of Variation(Including problems)

Unit IV: Skewness

Meaning and Importance of Skewness – Absolute and Relative Measures – Karl Pearson's, Bowley's, and Kelly's Coefficients of Skewness (Including problems)

Unit V: Measures of Relation

Correlation: Concept, Need, and Uses – Types of Correlation – Karl Pearson's Correlation Coefficient – Interpretation using Probable Error – Spearman's Rank Correlation – (Including problems)

Activities:

- Organize student-led seminars and quizzes on statistical concepts.
- Collect and interpret demographic and economic statistics of local areas (village/town/district).

- Participate in government-led statistical experiments (e.g., crop-cutting surveys).
- Practice statistical functions and data visualization using MS Excel.
- Prepare questionnaires and conduct sample surveys.

References :

1. Reddy, C. R. (1994). *Business statistics*. Deep & Deep Publications.
2. Gupta, S. P. (1992). *Statistical methods*. Sultan Chand & Sons.
3. Kapoor, V. K. (2018.). *Statistics: Problems and solutions*. Sultan Chand & Sons.
4. Elhance, D. N. (2017). *Fundamentals of statistics*. [Sultan Chand & Sons].
5. Vittal, P. R. (2018). *Business statistics*. Margham Publications.

SEMESTER-III

COURSE 7: DATABASE MANAGEMENT SYSTEM

Theory

Credits: 3

3 hrs/week

Course Objectives:

1. Understand the fundamental concepts of data, databases, and the architecture of Database Management Systems (DBMS). Analyze and design database schemas using Entity-Relationship (E-R) and Extended E-R models.

2. Apply relational database principles, including normalization and integrity constraints, to ensure efficient schema design.
3. Develop SQL queries for data definition, manipulation, and control, including advanced operations like joins and nested queries.
4. Implement PL/SQL programming constructs and manage database transactions with a focus on ACID properties.

Course Outcomes:

The Learners will be able to:

1. Differentiate between file systems and DBMS, and explain the evolution, architecture, and components of modern database systems.
2. Design conceptual data models using E-R and Extended E-R diagrams, including specialization, generalization, and aggregation.
3. Normalize relational schemas up to BCNF and apply relational algebra operations to query and manipulate data.
4. Write efficient SQL queries using DDL, DML, DCL, and TCL commands, and utilize functions, joins, and views for data analysis.
5. Develop PL/SQL blocks with control structures, procedures, and triggers, and manage transactions ensuring atomicity, consistency, isolation, and durability.

Unit-I: Overview of Database Management System

Introduction: Data, Information, Database, Database Management System, Database System Applications, File Systems versus DBMS, Advantages of DBMS.

Evolution of Database Systems, Data Models, Data Abstraction, Database Architecture, Centralized and Client/Server Architectures for DBMSs, Database Users, Database Administrator, Components of DBMS, DBMS Vendors.

Unit-II: Database Design and the E-R Model

Overview of the Database Design Process, The Entity-Relationship Model : Entity Sets, Classification of Entity Sets, Attributes, Types of Attributes, Relationship, Relationship Set, Degree of a relationship set, Relationship Classification, Mapping cardinalities.

Extended Entity Relationship Model : Specialization, Generalization, Constraints, Attribute Inheritance and ISA relationship, Aggregation.

Case Study: Hospital Management System

Unit-III : Relational Database Design

Relational Model: Introduction to Relational Model, Concepts of Relation, Tuple, Attribute, Instance, Domain. Keys (Super key, Candidate Key, Primary Key, Foreign Key), Constraints (Domain constraints, Key constraints, Integrity constraints), selection, projection operations, Codd's rule set for relational databases.

Normalization: Purpose of Normalization/ Schema refinement, Functional dependencies, Normal Forms : 1NF, 2NF, 3NF and BCNF, Denormalization.

Case Study: College Student Enrollment System

Unit-IV : Introduction to SQL

Structured Query Language (SQL) : Overview of the SQL, Data types, Operators, Basic structure of SQL Query,

Commands: Data Definition Language (DDL), Data Manipulation Language (DML), Data Control Language (DCL), Transaction Control Language (TCL).

Functions: Numeric, String, Date Functions. Set operators, Aggregate functions, Nested queries, Joins, GROUP By Clause, ORDER By Clause, views.

Case Study : Retail Store Database Management (Design and query a relational database for a retail store that manages products, customers, orders, and employees. Apply SQL concepts to extract insights, maintain data integrity, and support decision-making.)

Unit-V Advanced SQL and Transaction Management

PL/SQL: Structure of PL/SQL block, Control Structures, Procedures, Functions, Exception handling, Cursors, Triggers.

Transactions : Transaction concept, Simple transaction model, State diagram of a transaction, ACID properties: Atomicity, Consistency, Isolation, Durability.

Textbooks:

1. Database System Concepts, Avi Silberschatz, Henry F. Korth,S. Sudarshan, Seventh Edition, McGraw-Hill
2. Database Management Systems by Raghuram Ramakrishnan, McGrawhill

Reference Books:

1. Fundamentals of Database Systems, Elmasri Navathe Pearson Education
2. An Introduction to Database systems, C.J. Date, A.Kannan, S.Swami Nadhan, Pearson

Activities:

Outcome: Describe the fundamentals of data, database systems, and the differences between file-based and database approaches. Compare and classify various DBMS architectures, data models, and their components, including the three-schema architecture.

Activity: Create a comparative presentation or infographic illustrating:

- File-based vs. DBMS approaches
- Types of DBMS architectures (1-tier, 2-tier, 3-tier)
- Data models and the three-schema architecture

Evaluation Method: Rubric-based assessment of the presentation covering clarity, accuracy, and depth of comparison. Include a short quiz to test conceptual understanding.

Outcome: Design conceptual data models using Entity-Relationship and Enhanced ER diagrams, applying generalization, specialization, and constraints.

Activity: Model a university or hospital database using ER and Enhanced ER diagrams that shows:

- Entity sets, relationships
- Generalization/specialization
- Participation and cardinality constraints

Evaluation Method: Diagram submission with peer review and instructor feedback. Use a checklist to assess completeness, correctness, and notation usage.

Outcome: Apply relational model concepts, including CODD rules, relational algebra, relational calculus, and normalization techniques.

Activity: Normalize a given unstructured dataset up to 3NF. Then, write relational algebra expressions for sample queries.

Evaluation Method: Written assignment graded on:

- Correctness of normalization steps
- Accuracy of relational algebra expressions
- Short-answer questions on CODD rules and relational calculus

Outcome: Construct and execute SQL queries for data definition, manipulation, aggregation, joining, and subqueries, including views and set operations.

Activity: Implement a mini-project (e.g., Library or Inventory DB) using SQL. Include:

- Table creation (DDL)
- Data manipulation (DML)
- Aggregation, joins, subqueries, views, and set operations

Evaluation Method: Lab-based practical test with query execution and output validation. Include a viva to explain logic and optimization.

Outcome: Develop PL/SQL programs incorporating control structures, procedures and functions to manage database behaviour effectively.

Activity: Build a PL/SQL-based payroll or student grading system using:

- Procedures and functions
- Control structures (IF, LOOP)
- Triggers for automated updates

Evaluation Method: Code review and demonstration. Evaluate based on:

- Syntax correctness
- Logical flow

SEMESTER-III

COURSE 7: DATABASE MANAGEMENT SYSTEM

Practical

Credits: 1

2 hrs/week

Experiment 1 : Database: Inventory Management

Table 1: Products

Structure:

Column Name	Data Type	Constraints
product_id	INT	PRIMARY KEY
product_name	VARCHAR(50)	NOT NULL
price	DECIMAL(10,2)	CHECK(price > 0)
stock_qty	INT	CHECK(stock_qty >= 0)

Sample Data:

product_id	product_name	price	stock_qty
1	Pen	10.00	100
2	Notebook	50.00	200
3	Stapler	120.00	50
4	Marker	25.00	80
5	File Folder	60.00	150

Table 2: Suppliers

Structure:

Column Name	Data Type	Constraints
supplier_id	INT	PRIMARY KEY
supplier_name	VARCHAR(50)	NOT NULL
contact_no	VARCHAR(20)	UNIQUE
product_id	INT	FOREIGN KEY REFERENCES Products(product_id)

Sample Data:

supplier_id	supplier_name	contact_no	product_id
101	StationeryMart	9876543210	1
102	PaperWorld	9876500000	2
103	OfficeSupplies	9876512345	3
104	MarkerHub	9876522222	4
105	FileDepot	9876533333	5

Section A: DDL (Data Definition Language)

1. Create a database called InventoryDB.
2. Create a table Products and table Suppliers with the specified columns and constraints:

Section B: DML (Data Manipulation Language)

4. Insert at least 5 rows into the Products table.
5. Insert at least 5 rows into the Suppliers table.
6. Update the stock quantity of product 'Pen' to 120.
7. Delete a supplier with a specific supplier_id.
8. Write a query to rename 'Notebook' to 'NoteBook A4'

Section C: DQL (SELECT Queries)

9. Display all records from the Products table.
10. Display only product_name and price of all products.
11. List all products that have a stock quantity less than 100.
12. Show all products between 20 and 100 price range.
13. Find all suppliers whose contact number starts with '98765'.
14. Find the average price of products.
15. Display the total number of products in the inventory.
16. Show the maximum and minimum stock quantities.
17. Count how many suppliers supply each product.
18. Show all products where price > 50 AND stock_qty > 100.
19. Show all products where price < 20 OR stock_qty < 80.
20. Display suppliers whose supplier_name contains the word 'Mart'
21. List all suppliers along with the product they supply (use INNER JOIN).
22. Display suppliers whose name starts with 'S'.
23. Find products whose name has exactly 5 characters
24. Find suppliers who supply products costing more than 100.

Experiment 2 : ONLINE BOOKSTORE DB

An online book store wants to implement a BOOKSTORE DB for managing their online transactions by using the following tables.

Authors Table

Column Name	Data Type	Constraints
author_id	INTEGER	PRIMARY KEY
first_name	VARCHAR	NOT NULL
last_name	VARCHAR	NOT NULL
nationality	VARCHAR	NULL allowed

Books Table

Column Name	Data Type	Constraints
book_id	INTEGER	PRIMARY KEY
Title	VARCHAR	NOT NULL
author_id	INTEGER	FOREIGN KEY REFERENCES Authors
publication_year	INTEGER	
Price	DECIMAL	

Customers Table

Column Name	Data Type	Constraints
customer_id	INTEGER	PRIMARY KEY
first_name	VARCHAR	NOT NULL
last_name	VARCHAR	NOT NULL

Email	VARCHAR	UNIQUE, NOT NULL
Address	VARCHAR	NOT NULL

Orders Table

Column Name	Data Type	Constraints
order_id	INTEGER	PRIMARY KEY
customer_id	INTEGER	FOREIGN KEY REFERENCES Customers
book_id	INTEGER	FOREIGN KEY REFERENCES Books
order_date	DATE	NOT NULL
quantity	INTEGER	NOT NULL

SAMPLE DATA SET for BOOKSTORE DB

Authors Table

author_id	first_name	last_name	nationality
1	Jane	Austen	British
2	George	Orwell	British
3	Gabriel	Garcia Marquez	Colombian
4	Toni	Morrison	American
5	Mark	Twain	American
6	Harper	Lee	American
7	Fyodor	Dostoevsky	Russian

Books Table

book_id	Title	author_id	publication_year	price
101	Pride and Prejudice	1	1813	12.99
102	1984	2	1949	9.50
103	One Hundred Years of Solitude	3	1967	15.00
104	Beloved	4	1987	11.25
105	Animal Farm	2	1945	8.75
106	Adventures of Huckleberry Finn	5	1884	10.50
107	To Kill a Mockingbird	6	1960	14.00

Customers Table

customer_id	first_name	last_name	Email	address
201	Alice	Smith	alice.s@example.com	12 Oak St, London
202	Bob	Johnson	bob.j@example.com	45 Pine Ave, Oxford
203	Charlie	Brown	charlie.b@example.com	78 Maple Rd, Bristol

204	Diana	Prince	diana.p@example.com	34 Queen St, York
205	Edward	Norton	edward.n@example.com	22 River Ln, Leeds
206	Fiona	Hall	fiona.h@example.com	56 Lake Dr, Bath
207	Greg	Miller	greg.m@example.com	89 Park Ave, Glasgow

Orders Table

order_id	customer_id	book_id	order_date	Quantity
301	201	101	2025-07-20	1
302	202	102	2025-07-21	2
303	201	105	2025-07-22	1
304	203	103	2025-07-23	1
305	204	106	2025-07-24	1
306	205	107	2025-07-25	3
307	206	104	2025-07-26	2

Section A: DDL (Schema Design & Constraints)

- Write SQL statements to create all 4 tables (Authors, Books, Customers, Orders) with:
 - Primary Keys
 - Foreign Keys
 - Appropriate data types
 - NOT NULL constraints where necessary.
- Alter the Books table to add a constraint that price must be greater than 0.
- Add a new column phone_number to the Customers table (VARCHAR(15)) and ensure it is unique.
- Drop the phone_number column from the Customers table.

Section B: DML (Data Manipulation)

- Insert at least 7 records for each table (use sample dataset above).
- Update the price of the book titled *Animal Farm* by increasing it by 10%.
- Delete all orders made before 2025-07-21.
- Change the nationality of Gabriel Garcia Marquez to "Latino-American".

Section C: SELECT Queries (Data Querying)

- List all books published between 1900 and 2000.
- Find all customers whose email contains "example.com".
- Retrieve books whose price is between 10 and 15 and published before 1950.
- Show authors who are either 'British' or 'American'.
- Find books that have a price less than 10 or are published after 1980.
- Display all orders placed after 2025-07-22.
- List all books written by author with author_id = 2.

16. Find customers whose last name starts with B.
17. Show all books with a price NOT between 9 and 13.
18. Display books whose publication_year is in (1813, 1945, 1987).
19. Find authors whose nationality is NOT 'British'.
20. List customers whose address contains the word Park.
21. Show all books sorted by price in descending order.
22. List authors in alphabetical order by last_name.
23. Display orders sorted by order_date (latest first).

Use of Date Functions

24. Show all orders placed in July 2025.
25. Show all orders with an estimated delivery date (5 days after order date).
26. Show customers who placed an order on a weekend.
27. Calculate how many days have passed since the last order was placed.

Aggregate Functions (COUNT, SUM, AVG, MIN, MAX)

28. Count the total number of books in the database.
29. Find the average price of all books.
30. Show the highest-priced book.
31. Count how many orders each customer has placed.
32. Calculate the total sales (price × quantity) for each customer.

GROUP BY and HAVING

33. Count how many books are written by each author.
34. Group orders by customer_id and display total quantity ordered.
35. Show customers who have ordered more than 2 books in total (use HAVING).
36. Find the total number of books sold per author (GROUP BY author).

Experiment 3: EMPLOYEE DB

An enterprise wants to automate its employee management process by implementing an Employee Database. The goal is to replace manual record-keeping with a centralized system that stores employee, department, and project details. Use the following table structures and data set to implement Employee DB.

EmployeeDB – Table Structures

1. Departments Table

Column	Type	Constraints
dept_id	INT	PRIMARY KEY
dept_name	VARCHAR	UNIQUE, NOT NULL
location	VARCHAR	NOT NULL

2. Employees Table

Column	Type	Constraints
emp_id	INT	PRIMARY KEY
first_name	VARCHAR	NOT NULL
last_name	VARCHAR	NOT NULL
email	VARCHAR	UNIQUE, NOT NULL
phone	VARCHAR	CHECK (phone LIKE '-- ____')
hire_date	DATE	NOT NULL
job_title	VARCHAR	NOT NULL

salary	DECIMAL	CHECK (salary > 0)
dept_id	INT	FOREIGN KEY REFERENCES Departments(dept_id)
manager_id	INT	FOREIGN KEY REFERENCES Employees(emp_id) (self-referential)

3. Projects Table

Column	Type	Constraints
project_id	INT	PRIMARY KEY
project_name	VARCHAR	NOT NULL
start_date	DATE	NOT NULL
end_date	DATE	NULL
dept_id	INT	FOREIGN KEY REFERENCES Departments(dept_id)

4. Employee Project Table (Many-to-Many)

Column	Type	Constraints
emp_id	INT	FOREIGN KEY REFERENCES Employees(emp_id), PRIMARY KEY(emp_id, project_id)
project_id	INT	FOREIGN KEY REFERENCES Projects(project_id)
hours allocated	INT	CHECK (hours_allocated > 0)

Sample Data Set

Departments Table

dept_id	dept_name	Location
1	HR	New York
2	IT	San Francisco
3	Finance	Chicago
4	Marketing	Boston
5	Operations	Seattle
6	Legal	Washington D.C.
7	Sales	Dallas
8	R&D	Austin
9	Procurement	Denver
10	Customer Care	Miami

2. Employees Table

emp_id	first_name	last_name	Email	phone	hire_date	job_title	salary	dept_id	manager_id
101	Alice	Johnson	alice.j@corp.com	123-456-7890	2020-03-15	HR Manager	75000	1	NULL
102	Bob	Smith	bob.s@corp.com	234-567-8901	2019-05-20	IT Analyst	65000	2	104
103	Charlie	Brown	charlie.b@corp.com	345-678-9012	2021-01-10	Finance Executive	58000	3	106
104	Diana	Prince	diana.p@corp.com	456-789-0123	2018-07-12	IT Manager	90000	2	NULL
105	Ethan	Hunt	ethan.h@corp.com	567-890-1234	2022-02-25	Marketing Lead	62000	4	NULL
106	Fiona	Hall	fiona.h@corp.com	678-901-2345	2017-11-01	Finance Manager	85000	3	NULL
107	Greg	Miles	greg.m@corp.com	789-012-3456	2023-04-15	IT Support	45000	2	104
108	Hannah	White	hannah.w@corp.com	890-123-4567	2021-09-05	HR Executive	50000	1	101
109	Ian	Scott	ian.s@corp.com	901-234-5678	2020-11-20	Operations Analyst	56000	5	NULL
110	Julia	Adams	julia.a@corp.com	012-345-6789	2019-12-18	Legal Advisor	70000	6	NULL

3. Projects Table

project_id	project_name	start_date	end_date	dept_id
201	Payroll System	2023-01-01	NULL	3
202	Website Upgrade	2023-02-10	NULL	2
203	Recruitment Drive	2023-03-05	NULL	1
204	Ad Campaign	2023-05-20	NULL	4

205	New CRM Tool	2023-04-15	NULL	7
206	Compliance Portal	2023-06-10	NULL	6
207	Inventory System	2023-07-01	NULL	5
208	AI Research	2023-08-05	NULL	8
209	Customer Feedback	2023-09-10	NULL	10
210	Procurement System	2023-10-01	NULL	9

4. Employee Project Table

emp_id	project_id	hours_allocated
102	202	120
104	202	80
103	201	100
106	201	150
101	203	50
105	204	70
107	202	60
109	207	90
110	206	110
108	203	40

Section A: DDL (Schema Creation & Modification)

1. Write SQL statements to create the above tables with the specified constraints
2. Alter the Employees table to add a column bonus DECIMAL(8,2) with default value 0.
3. Drop the column bonus from Employees.

Section B: DML (Insert, Update, Delete)

4. Insert at least 10 rows into Departments, Employees, Projects, and Employee_Project.(use the above data set)
5. Try inserting an employee with a negative salary (should fail due to CHECK constraint).
6. Update the salary of the employee with emp_id = 103 by 15%.
7. Delete an employee record who has resigned (choose any emp_id).
8. Increase all employees' salaries in the IT department by 5%.
9. Change the department of an employee to "Research".(should fail due to FK constraint)

Section C: DQL (Select Queries)

10. List all employees and their details.
11. Show all employees in the "HR" department.
12. Find employees with salaries between 50,000 and 80,000.
13. Retrieve employees hired after 2020.
14. Show employees who are in either the IT or Finance department.
15. Find employees whose email ends with "@corp.com".

16. List all employees with salary > 60,000 AND located in "New York".
17. Display employees in descending order of salary.
18. Count the number of employees in each department.
19. Show the average salary of employees department-wise.
20. Display departments where the average salary is greater than 70,000.
21. Find the number of employees in each project.
22. Display departments with more than 3 employees.
23. Show the sum of all salaries department-wise.
24. List all distinct department IDs from the Employees table.
25. Show employee names with the year they were hired.
26. Show employees grouped by the year of hire.
27. List employees hired in the last 90 days.
28. List the no of years of experience of all the employees

Section D: Joins

29. List all employees with their department names (INNER JOIN).
30. Display all departments along with employees, including those departments without employees (LEFT JOIN).
31. Show employees and the projects they are working on (JOIN 3 tables: Employees, Employee_Project, Projects).
32. List projects along with total hours allocated by employees.
33. Write a query to find employees who are working on more than one project.
34. Show all projects handled by the 'Finance' department.

Section E: PL/SQL Programming

1. Write a procedure GetEmpInfo that takes emp_id as input and displays name, salary, and department.
2. Write a PL/SQL block that checks if an employee's salary is above 50,000. If yes, print "High Salary" ;Otherwise print "Standard Salary".
3. Write a PL/SQL program to display the top 10 rows in the Emp table based on their job and salary
4. Write a stored procedure GiveBonus that takes department ID and a designation as input, along with a bonus amount, and updates the salary of all employees in that department who have the specified designation by adding the bonus amount to their current salary.
5. Create a trigger to prevent inserting employees with a salary less than 30,000.
6. Create a trigger to avoid any transactions(insert, update, delete) on EMP table on Saturday & Sunday.

Note : The list of experiments is not limited to those mentioned above. A comprehensive set of programming or software tool-based exercises may be developed by the respective faculty members.

SEMESTER-IV

COURSE 8: ADVANCED ACCOUNTING

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to enable students to achieve the following objectives:

- Understand the basic principles and procedures of single entry system of accounting
- Deal with branch accounting