

B.COM BUSINESS ANALYTICS

DEGREE PROGRAMME

2023-2026



Department of Commerce

Bishop Heber College (Autonomous)

Tiruchirappalli - 620 017

B. COM BUSINESS ANALYTICS - CREDIT DISTRIBUTION

Sem .	Part	Course	Course Title	Course Code	Hours / week	Credits	Marks		
							CI A	ES E	Total
I	I	Language I	பொதுத்தமிழ் I	U23TM1L1	6	3	25	75	100
	II	English I	Prose and Short Stories	U23EG1L1	6	3	25	75	100
	III	Core I	Financial Accounting I	U23BA101	5	4	25	75	100
		Core II	Principles of Management	U23BA102	5	4	25	75	100
		Elective I	Business Economics	U23BA1:A	4	3	25	75	100
	Macro Economics		U23BA1:B						
	Spreadsheet for Business		U23BA1:C						
	IV	SEC I	Principles of Commerce	U23BA1E1	2	2	25	75	100
		FC	General Commercial Knowledge	U23BA1N1	2	2	25	75	100
					30	23			
II	I	Language II	பொதுத்தமிழ் II	U23TM2L2	6	3	25	75	100
	II	English II	Poetry and Shakespeare	U23EG2L2	6	3	25	75	100
	III	Core III	Financial Accounting II	U23BA203	5	4	25	75	100
		Core IV	Business Law	U23BA204	5	4	25	75	100
		Elective II	Fundamentals of Business Analytics	U23BA2:A	4	3	25	75	100
	Business Environment		U23BA2:B						
	International Economics		U23BA2:C						
	IV	SEC II	Principles of Management	U23BA2E2	2	2	25	75	100
		SEC III	MS WORD	U23BAPS3	2	2	40	60	100
					30	23			
III	I	Language III	பொதுத்தமிழ் III	U23TM3L3	6	3	25	75	100
	II	English III	One Act Plays and Abridged Novel	U23EG3L3	6	3	25	75	100
	III	Core V	Corporate Accounting I	U23BA305	5	4	25	75	100
		Core VI	Principles of Marketing	U23BA306	5	4	25	75	100
		Elective III	Database Management System	U23BA3:A	4	3	25	75	100
	Business Mathematics and statistics		U23BA3:B						
	Financial Management		U23BA3:C						
	IV	SEC IV	<i>Introduction to Entrepreneurship</i>	U23BA3SP	1	1	40	60	100
		SEC V	MS Excel	U23BA3S5	2	2	25	75	100
EVS I		Environmental Studies	U23EST31	1	1	25	75	100	
					30	23			

IV	I	Language IV	பொதுத்தமிழ் IV	U23TM4L4	6	3	25	75	100	
	II	English IV	Language through Literature	U23EG4L4	6	3	25	75	100	
	III	Core VII	Corporate Accounting II	U23BA407	5	4	25	75	100	
		Core VIII	Company Law	U23BA408	5	4	25	75	100	
		Elective IV	Digital Marketing	U23BA4:A	3	3	25	75	100	
	Operation Research		U23BA4:B							
	Business Data Warehousing		U23BA4:C							
	IV	SEC VI	Life Skills	U23BA4S6	2	2	25	75	100	
		SEC VII	Entrepreneurial Development	U23BA4S7	2	2	25	75	100	
		EVS II	Environmental Studies	U23EST42	1	1	25	75	100	
				30	24					
V	III	Core IX	Cost Accounting I	U23BA509	5	4	25	75	100	
		Core X	Banking Law and Practice	U23BA510	5	4	25	75	100	
		Core XI	Income Tax Law and Practice I	U23BA511	5	4	25	75	100	
		Core XII	Auditing and Corporate Governance	U23BA512	5	4	25	75	100	
		DSE I	Business Intelligence	U23BADP1	4	3	40	60	100	
			Operation and Strategic Management	U23BA5D2			25	75	100	
	DSE II	Python for Data Analytics	U23BA5D3	4	3	25	75	100		
		Data Analysis using SPSS	U23BA5D4							
	IV	VLO	Abundant Life	U23VLO51	2	2	25	75	100	
			Human Values	U23VLO52						
Internship		Summer Internship / Industrial Training	U23BA5I1	--	2	--	--	100		
				30	26					
				Sem. V Credits :		19				
VI	III	Core XIII	Cost Accounting II	U23BA613	6	4	25	75	100	
		Core XIV	Management Accounting	U23BA614	6	4	25	75	100	
		Core XV	Income Tax Law and Practice II	U23BA615	6	4	25	75	100	
		DSE III	Programming in R	U23BADP2	5	3	40	60	100	
			Financial Econometrics	U23BA6D2			25	75	100	
		DSE IV	Big Data Analytics	U23BA6D3	5	3	25	75	100	
	Indirect Taxation		U23BA6D4							
	GA	General Awareness for Competitive Examination	U23BA6G1	2	2	25	75	100		
V	Extension Activity	Extension Activity	U23ETA61	--	1	--	--	--		
				30	21					
				Total Credits :		140				

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING I

Subject	L	T	P	S	Credits	Inst.	Marks
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Code: U23BA10 1						Hours	CIA	External	Total
	5			4		5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. of Hours	
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation							15	
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.							15	
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate							15	

IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
TOTAL		75
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Analyse the various methods of providing depreciation	
CO4	Evaluate the methods of calculation of profit	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	
Textbooks		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	

Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAG E	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA10 2	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours

I	<p>Introduction to Management</p> <p>Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,</p> <p>Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.</p>	15
II	<p>Planning</p> <p>Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.</p>	15
III	<p>Organizing</p> <p>Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.</p>	15
IV	<p>Staffing</p> <p>Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].</p>	15

V	<p>Directing</p> <p>Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control</p> <p>Co-ordination – Meaning - Techniques of Co-ordination.</p> <p>Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	

2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

Elective I – Business Economics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA1:A	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle: - Inflation, Depression, Recession, Recovery, Reflation and Deflation.								12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale –								12

	Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
	TOTAL	60
CO	Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T. P Jain, Business Economics, Global Publication Pvt.Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S. Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L. Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.	
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ
2	https://www.icsi.edu/

3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160
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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3- Strong, 2 – Medium, 1 - Low

FIRST YEAR – SEMESTER – I

Elective I – Macro Economics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA1:B	4				3	4	25	75	100
Learning Objectives									
LO1	To sketch the concepts related to national Income								
LO2	To Expresses definition of money, and functions and types of money								
LO3	To interpret about the causes and effects of inflation.								
LO4	To learn about the fiscal policy								
LO5	To gain insights into monetary policy								
Prerequisite: Should have studied economics in XII std									

Unit	Contents	No. of Hours
I	Introduction: National Income Accounting Meaning and subject matter of macroeconomics - macroeconomic issues - National Income Accounting -Methods- circular flow of income - computational problems- Problem of double counting.	12
II	Money and RBI: Concept of money-functions of money- demand for money- supply of money -RBI and its functions-determinants of money supply-concept of credit control- methods of credit control	12
III	Inflation - Meaning & types of inflation-demand pull inflation-cost push inflation-inflationary gap-Phillips curve and Inflation-effects of inflation-control of inflation-stagflation- -inflation and economic development	12
IV	Fiscal Policy: Meaning & objectives of fiscal policy-instruments - fiscal policy and stabilization-fiscal policy and Deflation, economic development, depression and inflation- - limitations of fiscal policy	12
V	Monetary policy: Concept of Monetary Policy-instruments - objectives -monetary policy and stabilization- monetary policy and economic development- effectiveness of monetary policy during recession& inflation- Monetary policy and developing economy	12
TOTAL		60

CO	Course Outcomes
CO1	Obtaining the concepts related to national Income
CO2	Exploring the definition of money, and functions and types of money
CO3	Interpretation the causes and effects of inflation.
CO4	Applying the fiscal policies.
CO5	Gaining the idea about the monetary policy
Textbooks	
1	Steven A. Greenlaw, David Shapiro, Timothy Taylor, Principles of Microeconomics, OpenStax
2	N. Gregory Mankiw, Principles of Macroeconomics, Cengage Learning, Stanford, USA.
3	N. Gregory Mankiw, Macroeconomics, Worth Publishers, 7th edition.
Reference Books	
1	Alex M. Thomas, Macroeconomics, Cambridge University Press

2	Soumen Sikdar, Principles of Macroeconomics, OUP India
3	Leslie Lipschitz, Susan Schadler , Macroeconomics for Professionals, Leslie Lipschitz, Susan Schadler
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/m/macroeconomics.aspx .
2	https://www.bu.edu/econ/files/2014/08/DLS1.pdf
3	https://www.karlwhelan.com/Macro2/Whelan-Lecture-Notes.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3- Strong, 2 – Medium, 1 - Low

FIRST YEAR – SEMESTER – I

Elective I – SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total

U23BA1:C	2	2	3	4	25	75	100
Learning Objectives							
LO1	To introduce students to Excel as an important tool in business applications						
LO2	To familiarize them with the features and functions of a spread sheet.						
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.						
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference						
LO5	To develop various applications using MS-Excel.						
Prerequisites: Should have studied Commerce in XII Std							
Unit	Contents						No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.						12
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.						12
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.						12
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, get pivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.						12
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.						12
TOTAL						60	
THEORY 20% & PROBLEMS 80%							
CO	Course Outcomes						
CO1	Develop And Apply Fundamental Spread Sheet Skills.						
CO2	Understanding Various Tools Used in Ms-Excel.						

CO3	Knowledge On Various Statistical Tests in Ms-Excel.
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
CO5	Develop Trending Application Using MS-Excel
Textbooks	
1	John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
Reference Books	
1	Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGrawHill, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

3	2	2	2	2	2	2	2	1	2	2	3
3	2	3	3	2	2	2	2	2	2	2	3
3	2	3	3	2	2	2	2	2	2	2	3
3	2	2	3	2	2	2	2	2	2	2	3
3	2	3	3	2	2	2	2	2	2	2	3
15	10	13	14	11	10	10	10	10	10	10	15
3	2	2.6	2.8	2.2	2	2	2	2	2	2	3
3	2	2	2	2	2	2	2	1	2	2	3

3- Strong, 2 – Medium, 1 – Low

Semester I		
SEC-1	Principles Of Commerce	Subject Code U23BA1E1
Hours: 2		Credits: 2
		U23BA102

Course Objective

At the end of the course the students shall be able to gain knowledge about Industry and Commerce, identify the different forms of organization, the contributions of Transportation and warehouses to business and also obtain knowledge about Banking, Insurance, Marketing, Advertising and their role in business.

Unit I Introduction to Commerce

- I.1.1 Economic activities – Concept of Business
- I.1.2 Characteristics of business- Objectives of business.
- I.1.3 Classification of business activities: Industry and Commerce.
- I.1.4 Industry–Types-Primary and Secondary.
- I.1.5 Commerce: Trade and Aids to trade- Types

Unit II Forms of Organisation

- 2.1.1 Forms of Organisation- Sole Proprietorship-Partnership firm

- 2.1.2 Joint stock company- features, merits and demerits-
- 2.1.3 Formation of company
- 2.1.4 MOA-AOA-Prospectus
- 2.1.5 Public Enterprises-Co-operative societies

Unit III Transportation and Warehouses

- 3.1.1 Transport-Functions
- 3.1.2 Modes of transport- Road, Railway, Water, Airway
- 3.1.3 Advantages and disadvantages of Transportation
- 3.1.4 Warehouse - Types and functions

Unit IV Banking and Insurance

- 4.1.1 Banking- Functions of Banks
- 4.1.2 Types of Bank Accounts.
- 4.1.3 Insurance- Principles of insurance
- 4.1.4 Types of insurance, Advantages of insurance.

Unit V Marketing and Advertising

- 5.1.1. Marketing- Definition-Functions.
- 5.1.2 Marketing Mix
- 5.1.3 Market segmentation
- 5.1.4 Advertising- Types
- 5.1.5 Advertising Media-Kinds of media. -Advantages and disadvantages

Text Books

1. Fundamentals of Business Organisation- Y. K. Bhushan (Sultan Chand) (2017)
2. Modern Marketing Principles and Practices- R.S.N. Pillai and Bhagavathi (S.Chand)(2010)

Books for Reference

Industrial Organisation and Management –Dr.C.B.Gupta(Sultan Chand) (2004)

Web Links

1. <https://www.tntextbooks.in/p/11th-books.html>
2. <https://drive.google.com/file/d/1yhbyGGmg-sJ5oKirGcwPkrMYZoDVnQRj/view>

FIRST YEAR – SEMESTER – I

FOUNDATION COURSE FC-GENERAL COMMERCIAL KNOWLEDGE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA1N1	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the basics of union budget								
LO2	To know the various forms of investment								
LO3	To gain knowledge on fiscal policy								
LO4	To learn the latest technology for business and commerce								
LO5	To enable the students to acquire knowledge in commercial								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	The Union Budget – I Introduction to Union Budget - Meaning - Need for Union Budget - Understanding the process of budget making in India - Types of Budgets - Traditional or General Budget - Performance Budget - Zero Based Budget or Sun Set Budget - Components of Union Budget - Revenue Budget - Capital Budget - Revenue Receipt - Revenue Expenditure - Capital Receipts - Capital Expenditure								6
II	The Union Budget – II Analysis of Fiscal & Revenue Deficits - Fiscal Policy - Revenue Deficit - Fiscal Deficit - Primary Deficit Non- Tax Revenue - Thrust areas of Budget - Steps proposed to ensure effective spending								6
III	Forms of Investment - I Security forms of Investment - Corporate Bonds / Debenture Convertible - Non-Convertible - Public Sector Bonds – Taxable - Tax Free - Preference Shares - Equity Shares - New Issues - Rights Issue - Bonus Issue								6
IV	Forms of Investment – II Non-Security forms of Investment - National Savings Schemes - National Savings Certificates - Provident Funds - Statutory Provident Fund - Recognized Provident Fund - Unrecognized Provident Fund - Public Provident Fund - Corporate Fixed Deposit - Public Sector - Private Sector - Life Insurance Policies - Post Office Savings Bank Account – Recurring -Time- Monthly Income Scheme - Senior Citizen Savings Scheme - Real Estate Investment - Gold, Silver Others - Kisan Vikas Patra Chits, Nidhis etc - Precautions at time of Investment								6
V	Technology Trends for Business & Commerce Big Data – Definition – Meaning – Characteristics - Types of Big Data Analysis - Descriptive Analysis - Diagnostic Analysis - Predictive Analysis - Prescriptive Analysis - Hadoop for Big Data Applications - Job Tracker Server - Task Tracker Server - Block								6

	Chain Technology - Bitcoin - Block chain - Crypto currency - Distinguish between Bitcoin and Block chain - Block chain and Bitcoin transactions - Data storage mode in block chain - Public block chains - Private block chains - Consortium block chains - Opportunities for Block chain based E-Commerce Platform	
TOTAL		30
Course Outcomes		
CO1	Outline the concepts of Union Budget	
CO2	Analyse the deficits portrayed in a budget	
CO3	Classify the various forms of investment	
CO4	Compare the merits and demerits of the forms of Investment	
CO5	Relate the development in investment arena due to technological development	
Textbooks		
1	DrVishalsaxena (2018), Business Economics & Business and Commercial Knowledge, Bharat Law House Pvt. Ltd., New Delhi.	
Reference Books		
1	Dr CB Gupta (2018), Business and Commercial Knowledge ,Taxmann's publication, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.indiabudget.gov.in/	
2	https://www.india.gov.in/spotlight/union-budget-2023-2024	

FIRST YEAR – SEMESTER – II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA203	5				4	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15

IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	

5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA204	5				4	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	
Course Outcome									
CO1	Explain the Objectives and significance of Mercantile law								
CO2	Understand the clauses and exceptions of Indian Contract Act.								

CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

Elective II – Fundamentals of Business Analytics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks
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							CIA	External	Total
U23BA2:A	4				3	4	25	75	100
Learning Objectives									
LO1	To identify the importance of data science in business process.								
LO2	To discuss data integration and modelling techniques.								
LO3	To impart knowledge in business intelligence concepts for enterprise reporting								
LO4	To summarize the concept of Data integration and Modelling								
LO5	To interpret the concept of understanding the metrics and performance management								
UNIT	Contents								No. of Hours
I	Introduction to the BA Role: Business Analysis -Business Analyst - The evolving role of the Business Analyst - The BA roadmap: different levels of business analysis – The basic rules of Business & Business Analysis - Classical Requirements and Tasks performed by business Analysts. Project Definition and Scoping: Aspects - Projects phases – Project approaches (Waterfall, Agile, Iterative, Incremental) - The role of the BA across the project lifecycle.								12
II	Business view of Information Technology Applications: Core business process – Baldrige Business Excellence framework - Key purpose of using IT in business – Enterprise Applications - Information users and their Requirements. Data Definition: Types of Data – Attributes and Measurement – Types of data sets – Data quality – Types of Digital Data.								12
III	Introduction to OLTP and OLAP – OLTP – OLAP – Different OLAP Architectures – OLTP and OLAP – Data models for OLTP and OLAP – Role of OLAP Tools in BI Architecture. Business Intelligence – Business Intelligence defined – Evolution of BI and Role of DSS, EIS, MIS and Digital Dashboards – Need for BI – BI value chain – Introduction to Business Analytics. BI Definitions and Concepts – BI Component Framework – Need for BI – BI Users – Business Intelligence applications – BI roles and responsibilities								12
IV	Data Integration – Data Warehouse – Goals – Data sources – Extract – Transform, Load – Data Integration – Technologies – Data Quality maintenance – Data profiling. Data Modelling – Basics – Types – Techniques – Fact table – Dimension Table – Typical Dimensional Models – Dimensional modelling life cycle – Designing the Dimensional Model.								12
V	Measures, Metrics, KPIs and Performance Management – Definition – Measurement system terminology – Role of Metrics and metrics supply chain – fact-based decision making and KPIS use of KPIs – potential source for metrics. Enterprise Reporting – Report standardization – Balanced score card – dashboards – scoreboards vs. dashboards. BI in Real world – BI and mobility – BI and cloud computing – BI for ERP systems –Social CRM and BI								12
Total								60	

CO	Course Outcomes
CO1	Recognizing the importance of data science in business process.
CO2	Illustration of data integration and modelling techniques.
CO3	Discovering the knowledge in business intelligence

CO4	Comprehend the concept of Data integration and Modelling
CO5	Interpretation of metrics and performance management
Textbooks	
1.	RN Prasad, Seema Acharya Unit II-V Fundamentals of Business Analytics Wiley 2015 Revised Edition
2.	Pang-Ning Tan Introduction to Data Mining, Pearson Education 2015 Revised Edition
3.	Haydn Thomas- Demonoid Business Analysis Fundamentals, Pearson 2015 Revised
4.	Power, Daniel J. Decision support, analytics, and business intelligence, Business Expert Press 2nd Edition
5.	Baier, Daniel. Data Analysis and Decision Support, Springer.
Reference Books	
1.	Wilfried Grossmann, Stefanie Rinderle-Ma, Fundamentals of Business Intelligence, Springer
2.	Umesh R Hodeghatta, Umesha Nayak Business Analytics Using R - A Practical Approach, Apress
3.	Jay Liebowitz, Business Analytics, CRC Press
4.	Walter R. Paczkowski, Business Analytics, Springer International Publishing
5.	Bernard Marr, Key Business Analytics, Pearson
Web Resources	
1.	https://michael.hahsler.net/SMU/EMIS3309/slides/Evans_Analytics2e_ppt_01.pdf
2.	https://bdigital.uvhm.edu.mx/wp-content/uploads/2020/05/Essentials-of-Business-Analytics.pdf
3.	https://ptgmedia.pearsoncmg.com/images/9780133552188/samplepages/0133552187.pdf

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3- Strong, 2 – Medium, 1 - Low

FIRST YEAR – SEMESTER – II

Elective II – BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA2:B	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social and Cultural Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment / Technological Environment								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.								12
TOTAL								60	
Course Outcomes									
CO1	Remember the nexus between environment and business.								
CO2	Apply the knowledge of Political Environment in which the businesses operate.								
CO3	Analyze the various aspects of Social and Cultural Environment.								
CO4	Evaluate the parameters in Economic Environment.								
CO5	Create a conducive Technological Environment for business to operate globally.								

Textbooks	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, FT Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAG E	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Elective II – International Economics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA2:C	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the students to the concept of international trade and its theories.								
LO2	To provide a comprehensive understanding of balance of trade and payments and its economic effects.								
LO3	To impart knowledge on the foreign exchange rates and its theories.								
LO4	To facilitate students to be aware of the international monetary systems and the structure of IMF.								
LO5	To introduce the students to the international financial institutions.								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Internal and International Trade – Distinction - Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory – Heckscher–Ohlin's Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth.								12
II	Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade.								12
III	Foreign Exchange Rate: Theories - Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.								12
IV	International Monetary System: Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF								12
V	International Financial Institutions: IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India.								12
	Total								60

CO	Course Outcomes
CO1	Define the concept of international trade and its theories.
CO2	Evaluate the system of balance of trade and payments and its economic effects.
CO3	Analyse the foreign exchange rates and its theories.
CO4	Familiar with the international monetary systems and the structure of IMF.
CO5	Practical knowledge on the workings of international financial institutions.
Textbooks	
1.	AnupamaTandon, International Economics, Kalyani Publishers, New Delhi
2.	D N Dwivedi, International Economics Theory and Policy, Vikas Publishing, Noida
3.	Dr. S. Sankaran, International Economics, Margham Publications, Chennai
4.	D M Mithani, International Economics, Himalaya Publishing House, Mumbai
Reference Books	
1.	Charles Kindleberger's, International Economics, Richard D Irwin, Inc., US
2.	Paul R. Krugman, International Economics, Pearson, New Delhi
3.	Dr. S. Sankaran, Principles of Economics, Margham Publications, Chennai
4.	H C Bhatia, International Economics, Vikas Publishing House, Noida
Web Resources	
1.	www.ocw.mit.edu
2.	www.economicsnetwork.ac.in
3.	www.ibsstudy.wixsite.com

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

	PO 1								PO 2		
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERAGE	5	5	5	5	5	5	5	5	5	5	5

3- Strong, 2 – Medium, 1 - Low

SEMESTER: II	NMEC II	COURSE CODE: U21BA2E2
CREDITS: 2	PRINCIPLES OF MANAGEMENT	HOURS PER WEEK: 2

COURSE OUTCOMES

At the end of this Course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Express the fundamental concepts relating to business and method to start and manage a business	K2	I
2.	Discuss the features principles and functions of management	K2	II
3.	Sketch the planning process and the steps involved in decision making process.	K3	II
4.	Demonstrate the common organizational structures and the merits and demerits	K3	III
5	Analyse the leadership styles and its importance	K4	IV
6.	Explain the methods and need for communication, coordination, control within an organization	K2	V

UNIT I –BUSINESS (6Hours)

1.1 Definition

1.2 Characteristics

1.3 Objectives of business

1.4 Forms of Business Organization

1.5 Sole Proprietorship

1.6 Partnership firm

1.7 Company-features

1.8 Sole Proprietorship

UNIT II –MANAGEMENT AND PLANNING (6Hours)

2.1 Management

2.1.1 Definitions

2.1.2 Features of management

2.1.3 Principles of management

2.2 Planning

2.2.1 Meaning

2.2.2 Steps in Planning

2.2.3 Planning Process

2.2.4 Decision making

UNIT III–ORGANISING AND STAFFING (6Hours)

- 3.1 Organising
 - 3.1.1 Definition and meaning
 - 3.1.2 Features of Organising
 - 3.1.3 Organisational Structure
 - 3.1.4 Delegation –Process
- 3.2 Staffing
 - 3.2.1 Meaning
 - 3.2.2 Objectives
 - 3.2.3 Recruitment
 - 3.2.3.1 Sources of Recruitment

UNIT IV – DIRECTING(6Hours)

- 4.1 Motivation
 - 4.1.1 Definition
 - 4.1.2 Maslow’s theory of Hierarchy of needs
 - 4.1.3 Douglas McGregor’s theory
- 4.2 Leadership
 - 4.2.1 Importance
 - 4.2.2 Leadership Styles
 - 4.2.3 Qualities of a good leader
- 4.3 Communication
 - 4.3.1 Process
 - 4.3.2 Types of Communication

UNIT V - COORDINATION AND CONTROL (6Hours)

- 5.1 Coordination
 - 5.1.1 Concept
 - 5.1.2 Features
 - 5.1.3 Internal and External Coordination
- 5.2 Control
 - 5.2.1 Concept
 - 5.2.2 Importance
 - 5.2.3 Process
 - 5.2.4 Essentials of a Good Control System

UNIT VI - TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Millennial and Modern Leadership Styles	https://www.business.com/articles/leadership-styles-millennials/
2.	Modern techniques of	https://www.yourarticlelibrary.com/management/controlli

	Control	ng/modern-techniques-of-control-management/53358
3.	Using Artificial Intelligence to source, assess and screen employees	https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/
4.	Employee branding	https://beamery.com/blog/employer-branding

TEXT BOOK

1. Dr. C.B. Gupta, Business Organisation and Management, Sultan Chand & Co, 2010

REFERENCES

1. Charles W.L. Hill, Steven L. McShane, Principles of Management, McGrawHill, 1st Edition, 2008
2. K. Sundar, Principles of Management, VNI Publishing House, 2013, ISBN-978-8182093119
3. David S. Bright et al., Principles of Management, OpenStax Rice University, 2019, ISBN no. 9780998625775

WEB LINKS

1. https://www.mnsu.edu/activities/leadership/leadership_styles.pdf
2. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination-meaning-need-and-principles-organisation/4999>

MAPPING SCHEME FOR POs, PSOs AND COs

	L-Low			M-Moderate				H-High									
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4				
CO 1	H	H	H	-	-	-	-	M	M	H	H	M	-				
CO 2	H	M	M	-	-	M	L	-	-	H	-	-	L				
CO 3	M	M	H	-	-	-	-	-	-	H	H	-	M				
CO 4	M	H	M	-	-	H	L	-	-	H	-	H	M				
CO 5	M	H	-	-	-	-	-	-	-	H	M	-	M				
CO	H	H	-	-	-	H	L	-	-	H	-	M	M				

6														
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MS – WORD

Course Code: U23BA2SP

Total Hours:45

Credits:3

Objective:

At the end of the course the student will be able to use MS Word confidently.

Unit I Beginning to Use Microsoft Word

- 1.1 Word Processing versus Desktop Publishing
- 1.2 Starting Microsoft Word 2007
- 1.3 Virtual Tour of MS Word 2007
- 1.4 Opening a New Document
- 1.5 Saving a Document
- 1.6 Getting Help with MS Word 2007.
- 1.7 Basic Editing the Cursor
- 1.8 Inserting Text
- 1.9 Deleting Text
- 1.2 Text
 - 1.2.1 Undo and Redo
 - 1.2.2 Wrap Text
 - 1.2.3 Formatting
 - 1.2.4 Selecting Text
 - 1.2.5 Applying a Font
 - 1.2.6 Changing Font Size
 - 1.2.7 Font Attributes
 - 1.2.8 Font Color
 - 1.2.9 Clear Formatting
 - 1.2.10 Text Alignment Copying and Moving Texts and Objects
- 1.3 The Clipboard
- 1.4 Paste
- 1.5 Formatting
- 1.6 Changing Defaults
- 1.7 Drag and Drop Text.

Unit II Editing Features

- 2.1 Spell Check
- 2.2 Thesaurus
- 2.3 Auto Correct
- 2.4 Creating Own Default Dictionary
- 2.5 Check
- 2.6 Word Count
- 2.7 Track Changes
- 2.8 Accepting and Rejecting Changes
- 2.9 Page View
- 2.10 Zoom
- 2.11 Paragraph Formatting
- 2.12 Changing Paragraph Alignment
- 2.13 Indenting Paragraphs
- 2.14 Add Borders or Shading to a Paragraph
- 2.15 Apply Paragraph Styles
- 2.16 Creating Links within a Document
- 2.17 Change Spacing between Paragraphs and Lines

Unit III Tables

- 3.1 Creating Tables
- 3.2 Creating a table by highlighting the boxes
- 3.3 Create a table by using Insert Table command
- 3.4 Drawing a Table
- 3.5 Converting Text into a Table
- 3.6 Quick Tables -Entering Text
- 3.7 Table Tools
- 3.8 Inserting rows and columns
- 3.9 Deleting Cells, Rows or Columns
- 3.10 Merging Cells and Splitting Cells
- 3.11 Adjusting Column Width
- 3.12 Position text within a Cell
- 3.13 Borders and Shading.
- 3.14 Bulleted and Numbered Lists
- 3.15 Creating a Nested List
- 3.16 Format Your List
- 3.17 Creating Outlines

Unit IV Page Formatting

- 4.1 Page Margins
- 4.2 Changing the Orientation
- 4.3 Size of the Page, or Size of Columns
- 4.4 Apply a Page Border and Color
- 4.5 Insert Headers and Footers (including Page Numbers;
- 4.6 Creating a Page Break
- 4.7 insert a Cover Page
- 4.8 Inserts a Blank Page
- 4.9 Inserting Graphics, Pictures, and Table of Contents
- 4.10 Inserting Special Characters.

Unit V Advanced Tools

- 5.1 References and Citations
- 5.2 Macros
- 5.3 Compare and Merge Documents
- 5.4 Protect Document
- 5.5 Mailing Lists
- 5.6 Creating a List for Mail Merge
- 5.7 Mail Merge.

Books for Reference:

1. Microsoft Word 2010 Bible – Herb Tyson, Microsoft Word MVP
2. Microsoft Word 2010 in Depth – FaitheWempen- Que
3. Microsoft Word 2010 Inside Out – Katherine Murray - Microsoft

SECOND YEAR – SEMESTER – III
CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA305	5				4	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form								15

	of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	15
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 – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	

2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolII,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

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/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2

TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – VI: PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA306	5				4	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15

II	<p>Market Segmentation</p> <p>Meaning and definition - Benefits - Criteria for segmentation - Types of segmentation - Geographic - Demographic - Psychographic - Behavioural - Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour - Consumer Buying Decision Process and Post Purchase Behaviour - Motives. Freud's Theory of Motivation.</p>	15
III	<p>Product & Price</p> <p>Marketing Mix - an overview of 4P's of Marketing Mix - Product - Introduction to Stages of New Product Development - Product Life Cycle - Pricing - Policies - Objectives - Factors Influencing Pricing - Kinds of Pricing.</p>	15
IV	<p>Promotions and Distributions</p> <p>Elements of promotion - Advertising - Objectives - Kinds of Advertising Media - Traditional vs Digital Media - Sales Promotion - types of sales promotion - Personal Selling - Qualities needed for a personal seller - Channels of Distribution for Consumer Goods - Channel Members - Channels of Distribution for Industrial Goods.</p>	15
V	<p>Competitive Analysis and Strategies</p> <p>Global Market Environment - Social Responsibility and Marketing Ethics - Recent Trends in Marketing - A Basic Understanding of E-Marketing & M-Marketing - E-Tailing - CRM - Market Research - MIS and Marketing Regulation.</p>	15
	TOTAL	75
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing	
CO2	Apply the 4p's of marketing in their venture	
CO3	Identify the factors determining pricing	
CO4	Use the different Channels of distribution of industrial goods	
CO5	Understand the concept of E-marketing and E-Tailing	
Textbooks		

1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2	Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai

4	Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi
5	NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi
ReferenceBooks	
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi
2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India
NOTE:LatestEdition ofTextbooksMaybeUsed	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10

AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2
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3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

Elective III - Database Management System

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA3:A	2		2		3	4	25	75	100
Learning Objectives									
LO1	To provide a strong foundation of database concepts and develop skills for the design.								
LO2	To implementation of a database application with an exposure to advanced database concepts.								
LO3	To learn the need of transaction processing and learn techniques for controlling the consequences of concurrent data access.								
LO4	To Apply Normalization techniques to normalize a database.								
LO5	To Analyze functional dependencies for designing robust Database.								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Database Management Systems- Overview Data, Database, Database management system, Characteristics of the database approach, DBMS Architecture, Role of Database administrators, Role of Database Designers, End Users, Advantages of Using a DBMS and When not to use a DBMS. DBMS vs. RDBMS, Relational and Non- Relational Database. Data Models – Categories of data models, Schemas, Instances, and Database states.								15
II	Database Management Design Database design strategies, Database structures- Tables, Views, Index. Logical Design vs. Physical Design, Entity Relationship Modeling: Entity, Relationship, Cardinality, Types of Keys, Enhanced ER Design, Normalization and denormalization, Setting up an RDBMS environment, ETL								15
III	Data Querying and Retrieval Data Definition Language (DDL), Constraints, Integrity constraints, Data Manipulation Language (DML): UPDATE, DELETE, SELECT, Functions and Operators. TCL: Commit and Rollback Advanced Querying: SELECT with Order BY, GROUP BY, Sub queries: Single row, Multi row; Set Operators, JOINS: Inner JOIN, Outer JOIN. Procedural SQL: Procedure, function and trigger								15
IV	Database Management - Administration Roles and Responsibilities of Database Administrator, Database Integrity and ACID (Atomicity, Consistency, Isolation and Durability)								15

	properties, Emerging Trends: Data Centers, Distributed Data Storage, Big Data- Storage and Retrieval, Web, Cloud Databases, E-Commerce, M-Commerce	
V	Understanding the Storage Architecture Working with Column-Oriented Databases, HBase Distributed Storage Architecture, Document Store Internals, Understanding Key/Value Stores in Memcached and Redis, Eventually Consistent Non-Relational Databases MogoDB: Getting started: Documents, Collections, Databases, Getting and starting in MongoDB, CRUD operations in Mongo DB.	15
	Total	75
CO	Course Outcomes	
CO1	Describe basic concepts of database system	
CO2	Describe and interpret the fundamental elements of the database management system and its model.	
CO3	Demonstrating of High-level Conceptual data model through E-R diagram to represent simple database applications	
CO4	Apply the CRUD functions using SQL and NoSQL for simple database applications.	
CO5	Understand the storage architecture for advanced database concepts.	
Textbooks		
1.	Elmasri Ramez and Navathe Shamkant B, Fundamentals of Database Systems, Addison-Wesley.	
2.	Shashank Tiwari, PROFESSIONAL NoSQL, John Wiley & Sons, Inc.	
3.	Luc Perkins, with Eric Redmond and Jim R. Wilson, Seven Databases in Seven Weeks,	
4.	A Guide to Modern Databases and the NoSQL Movement, The Pragmatic Bookshelf, Second Edition.	
Reference Books		
1.	Kyle Banker, MongoDB in Action, Manning Shelter Island.	
2.	A Silberschatz, H Korth, S Sudarshan, "Database System and Concepts", fifth Edition McGraw-Hill, Rob, Coronel, "Database Systems", Seventh Edition, Cengage Learning.	
3.	Alexis Leon & Mathews Leon, "Fundamentals of DBMS", Vijay Nicole Publications 2014, 2nd Edition.	
4.	C.J. Date -An Introduction to Database Systems -7th Edition – Addison Wesley.	
Web Resources		
1.	https://www.w3resource.com/mongodb-exercises/#PracticeOnline	
2.	https://nptel.ac.in/courses/106106095/	
3.	https://nptel.ac.in/courses/106106095/	

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERAGE	3	3	3	3	3	3	3	3	3	3	3

3- Strong, 2 – Medium, 1 - Low

SECOND YEAR – SEMESTER – III**Elective III - BUSINESS MATHEMATICS & STATISTICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA3: B	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.								12

II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	12
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	12
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	12
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.	12
TOTAL		60
Course Outcomes		
CO1	Learn the basics of ratio, proportion, indices and logarithm	
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	
CO3	Determine the various measures of central tendency	
CO4	Calculate the correlation and regression co-efficient.	
CO5	Assess problems on time series analysis	
Textbooks		
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai	
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida	
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune	
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra	
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai	
Reference Books		
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida	
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York	
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover	

4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

Elective III - Financial Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA3:C	5				3	5	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.								15
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.								15
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -								15
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model.								15
V	Working Capital Decision Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.								15

	TOTAL	75
CO	Course Outcomes	
CO1	Recall the concepts in financial management.	
CO2	Apply the various capital structure theories.	
CO3	Apply capital budgeting techniques to evaluate investment proposals.	
CO4	Determine dividend payouts.	
CO5	Estimate the working capital of an organization.	
Textbooks		
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.	
2	M.Y. Khan and P.K. Jain, Financial Management, MC Graw Hill Education, Noida.	
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.	
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, NewDelhi.	
5	Dr. Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	

Reference Books	
1	Prasana Chandra, Financial Management, Tata Mc. Graw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, VikasPublishing, Noida.
3	Khan &Jain, Financial Management, Sultan Chand &Sons, New Delhi.
4.	A. Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	3	3
CO 2	3	2	3	3	3	3	3	3	3	3	3
CO 3	3	2	3	3	3	2	3	3	3	3	3
CO 4	3	1	2	3	3	3	3	3	3	3	3
CO 5	3	1	3	3	3	3	3	3	3	3	3
TOTAL	15	8	14	15	14	14	15	15	15	15	15
AVERAGE	3	1.6	2.8	3	2.8	2.8	3	3	3	3	3

3- Strong, 2 – Medium, 1 - Low

SEC –IV

Introduction to Entrepreneurship

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA3SP	4				3	4	25	75	100
Learning Objectives									
LO1	To Understand the basics of entrepreneur and their role								
LO 2	To develop and enhance one's decision making skills amidst competitive business market								
LO 3	To assess and identify students readiness, ability, attitude for entrepreneurship.								
LO 4	To verbally articulate the value proposition of an Entrepreneurial venture								
LO 5	To train learners on understanding of how Entrepreneurship can impact their lives and society.								
UNIT	Contents								No. of Hours
I	Introduction The Entrepreneur; definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of Socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision making and Business Planning								12
II	Promotion of Venture Types of venture; Opportunities analysis; External Environmental Analysis- economic, social, technological; Competitive factors; Legal requirements for establishment of a new unit; Raising of funds; Venture Capital sources and documentation required								12
III	Entrepreneurial Behaviour Entrepreneurial behaviour and Psycho -Theories; Innovation and Entrepreneur; Social Responsibility								12
IV	Entrepreneurial Development Programmes EDP, their role, relevance and achievements; Role of Government in organizing EDPs; Critical Evaluation								12
V	Role of Entrepreneur Role of entrepreneur in economic growth as an evaluator; Generation of employment opportunities; Complimenting and supplementing economic growth; Bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution; Forex Earnings; Augmenting and meeting local demand								12
Total								60	
CO	Course Outcomes								
CO1	Acquire the concept of entrepreneur and leadership in business.								
CO2	Outline the external environment , relate and adapt with opportunities and funding of venture.								
CO3	Enumerate the behavioural theories and responsibilities								
CO4	Use the managerial and entrepreneurial qualities & skills under real world condition.								
CO5	Visualise the different external and internal environment and take proper action to exploit them favourably.								
Textbooks									
1)	Tendon C: Environment and Entrepreneur; Clugh Publications, Allahabad.								
2)	Siner A David: EntrepreneurialMegabuks; John Wiley and Sons, New York.								
3)	Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and								

	Sons, New Delhi
4)	S S Khanka : Entrepreneurial Development, S.CHAND , New Delhi
5)	Raj Shankar: Essentials of Entrepreneurship Vijay Nicole, Chennai.
Reference Books	
1)	Prasanna Chandra: Protect Preparation, Appraisal, Implementation; Tata McGraw Hill. New Delhi.
2)	Paudey I.M: Venture Capital - The Indian Experience; Prentice Hall of India, New Delhi.
3)	Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India New Delhi.
4)	Murthy, C.S.V. Small-scale Industries and Entrepreneurial Development, Himalaya Publishing House Pvt ltd, Mumbai.
5)	Raj Shankar: Innovation and entrepreneurship: practice and principles, Harper & Row, New York.
Web Resources	
1)	https://study.com/academy/course/business-121-introduction-to-entrepreneurship.html
2)	https://www.toppr.com/guides/business-management-and-entrepreneurship/introduction-to-entrepreneurship/four-key-elements-of-entrepreneurship/
3)	https://egyanagar.osou.ac.in/download-slm.php?file=MP-11_BLOCK-1-1506370125.pdf
4)	https://www.businessmanagementideas.com/marketing-research/marketing-research-characteristics-role-advantages-business-marketing/17638

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	2	2	2	3	2	2
CO2	3	2	2	2	3	3	2	2	3	2	2
CO3	3	2	2	2	3	2	3	2	3	2	2
CO4	3	2	2	2	3	3	2	2	3	2	2
CO5	3	2	2	2	3	2	3	2	3	2	2
Total	15	10	10	10	15	12	12	10	15	10	10
Average	3	2	2	2	3	2.4	2.4	2	3	2	2

Strong - 3

Medium – 2

Low – 1

MS – EXCEL**Course Code: U23BA3S5****Total Hours:45****Credits:3****Objective**

At the end of the course the student will be proficient in using MS Excel confidently.

Unit I Introduction to MS Excel

1.1 Navigating MS Excel

1.1.1 Cells

1.1.2 Rows

1.1.3 Columns

1.1.4 Formulas

1.2 Sheet Tabs Worksheets

1.2.1 Workbooks

1.2.2 Opening

1.2.3 Labeling and Naming

1.2.4 Adding and Deleting

1.2.5 Hiding/ Unhiding

1.2.6 Columns and Rows

1.2.7 Adjacent Columns

1.2.8 Separate Columns

1.2.7 Saving Workbooks

1.2.8 Saving an Existing File.

1.3 Headers and Footers -Customize Headers and Footers

1.4 Printing Worksheets and Workbooks

1.5 Margins for Headers and Footers

1.6 Print Area

1.7 print a Range of pages

1.8 Printing

Unit II Entering information into MS Excel

2.1 Entering data

- 2.1.1 Entering Labels and Values
- 2.1.2 Entering Values -Multiple Entries
- 2.1.3 Copying Cells, Rows and Columns
- 2.1.4 Pasting Cells, Rows, and Columns
- 2.1.5 Paste an item from clipboard
- 2.1.6 Inserting and Deleting Rows and Columns
- 2.1.7 Insert a Column
- 2.1.8 Insert a Row

2.2 Insert cells

- 2.2.1 Filling Cells with a Series of Data
- 2.2.2 Editing Cell Data
- 2.2.3 Find and Replace, go to a Cell Data - Go to Locking Rows and Columns
- 2.2.4 By splitting Panes
- 2.2.5 Locking Rows and Columns by Freezing Panes
- 2.2.6 Spell Check
- 2.2.7 AutoCorrect
- 2.2.8 Track Changes
- 2.2.9 Accept or Reject Changes Comments
- 2.2.10 Formatting a Worksheet
- 2.2.11 Change Font Style and Sizes
- 2.2.12 Adding Borders and Colors to Cells
- 2.2.13 Changing Column Width
- 2.2.14 Changing Column Width using the Mouse
- 2.2.15 Changing Row Height
- 2.2.16 Change a Row Height by dragging the Mouse
- 2.2.17 Merge Cells

2.3 Applying Number Formats

- 2.3.1 Creating Customer Number Formats
- 2.3.2 Align Cell Contents
- 2.3.3 Cell Style
- 2.3.4 Creating Your Own Cell Styles
- 2.3.5 Conditional Formatting
- 2.3.6 Freeze and Unfreeze Rows and Columns

Unit III Adding Elements to a Workbook

- 3.1 Adding Images
- 3.2 Modifying Images
- 3.3 Removing A Background
- 3.4 Cropping an image
 - 3.1.1 Rotating an image compressing a Picture
 - 3.1.2 Adding WordArt
 - 3.1.3 Inserting AutoShapes
 - 3.1.4 Adding Clipart
 - 3.1.5 Adding a Hyperlink
 - 3.1.6 Embedding an Object
- 4.1 Charts
- 4.2 Types of Charts
- 4.3 Chart Tools
- 4.4 Modifying and Moving a Chart
- 4.5 Organizational Charts
- 4.6 Changing an Organizational Chart
- 4.7 Other changes to Charts

Unit IV Formulas and Calculations

- 4.1 Definition and Explanation of Formulas/Calculations Mathematical operators
 - 4.1.1 Creating a Formula
 - 4.1.2 The Role of Functions
 - 4.1.3 Creating Functions
- 4.2 References
 - 4.2.1 Using Labels
 - 4.2.2 Using Names
 - 4.2.3 Name Manager
 - 4.2.4 Absolute, Relative and Mixed Cell References Excel Forms
 - 4.2.5 Adding the Form Button to the Quick Access Toolbar
 - 4.2.6 Using Data Forms
 - 4.2.7 Entering Data Using a Data Form Tables

Unit V Formulas and Calculations

- 5.1 Creating a Table
 - 5.1.1 inserting Row and Columns into a Table
 - 5.1.2 Adding Up Values
 - 5.1.3 Entering Data into a Table
 - 5.1.4 Sorting Data into a Table
 - 5.1.5 Using Filters to sort Tables
 - 5.1.6 Using Table Border to Expand a Table
 - 5.1.7 Totaling and Tallying Data
- 5.2 Data Validation
 - 5.2.1 Finding invalid Entries
 - 5.2.2 Auditing Trace
 - 5.2.3 Precedents and Dependents

Book for Reference

1. Microsoft Office Excel 2007: Complete Concepts and Techniques – Gary Shelly, Thomas.J. Cashman, Jeffrey.J. Quasney.

SECOND YEAR – SEMESTER – IV

Core Paper VII- CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA407	5				4	5	25	75	100
A									
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								

	LO3	To understand the accounting treatment of Insurance company accounts
	LO4	To understand the procedure for preparation of consolidated Balance sheet
	LO5	To have an insight on modes of winding up of a company
Prerequisite: Should have studied Financial Accounting in I Year		
	Unit	Contents
		No. of Hours
	I	<p>Amalgamation, Internal & External Reconstruction</p> <p>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).</p> <p>Internal & External Reconstruction</p> <p>Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</p>
	II	<p>Accounting of Banking Companies</p> <p>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.</p>
	III	<p>Insurance Company Accounts:</p> <p>Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.</p>
	IV	<p>Consolidated Financial Statements</p> <p>Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).</p>
	V	<p>Liquidation of Companies</p> <p>Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.</p>

		TOTAL	75
THEORY 20% & PROBLEMS 80%			
Course Outcomes			
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction		
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.		
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format		
CO4	Give the consolidated accounts of holding companies		
CO5	Preparation of liquidator's final statement of account		
Textbooks			
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.		
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.		
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.		
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.		
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai		
Reference Books			
1	B.Raman, Corporate Accounting, Taxmann, New Delhi		
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi		
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh		
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.		
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.		
NOTE: Latest Edition of Textbooks May be Used			

Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

CORE VIII - COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA408	5				4	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of 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 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	Management & Administration Management & Administration – 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 – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75
Course Outcomes		
CO1	Understand the classification of companies under the act	
CO2	Examine the contents of the Memorandum of Association & Articles of Association	
CO3	Know the qualification and disqualification of Auditors	
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
CO5	Analyse the modes of winding up	
Textbooks		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	

3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

Elective IV - Digital Marketing

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA4:A	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the learners to know about basic concepts of digital marketing								
LO2	To analyse buyer behaviour and marketing communication								
LO3	To know about advertising and social networking								
LO4	To enable knowledge of digital marketing tool, online marketing matrixes								
LO5	To comprehend Web Marketing Strategies								
Prerequisite: Should have studied Commerce XII									
Unit	Contents								No. of Hours
I	Introduction, Digital Marketing meaning, scope and Importance, Types, Digital Marketing Channels, Traditional Marketing Vs Digital Marketing, Reason for choosing Digital Marketing, Opportunities and challenges in Digital Marketing,								12
II	Online Buyer Behavior, Website Design, Online user experience, online site design, Integrated Internet Marketing Communications, Interactive Marketing Communication, Search Engine Optimization, Creating and Managing Campaigns								12
III	Digital Promotion Techniques: E-Mail marketing, Permission Marketing, Viral Marketing, Social Media Marketing, Content Marketing, Facebook Advertising, Visual Advertising, Display Advertising, Mobile Advertising, Image Advertising, Video Advertising; YouTube Advertising, Concept of SNS Industry (Social Networking Site Industry)								12
IV	Google Analytics, Tracking Performance, Tracking Mobile marketing Performance, Web Analytics, Traffic Reports, Behaviour reports, KPIs in analytics, Tracking SMM performance								12
V	Web marketing strategy, Web marketing environment, Web Content, Web marketing tools								12
	TOTAL								60

CO	Course Outcomes
CO 1	Remember the scope of digital marketing and how it integrates with overall business and marketing strategy globally
CO 2	Assess various digital channels and understand which are most suitable to an idea or solution
CO 3	Summarise the fundamentals of a digital marketing campaign, and be able to apply it to achieve your business objectives
CO 4	Knowledge on usage of internet for promotion using digital marketing communication
CO 5	Students will be able to establish in web marketing
Textbooks	
1	Ryan Damian, Understanding Digital Marketing, Kogan Page, London, UK
2	Parkin Godfrey, Digital Marketing: Strategies for Online Success, New Holland Publishers, London
3	Hanson, W. and Kalyanam, E-Commerce and Web Marketing, Cengage.
4	Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson, New Delhi
Reference Books	
1	Whitley, David, E-Commerce Strategy, Technologies and Applications, Macgraw Hill, New Jersey
2	Seema Gupta, Digital Marketing, Mcgraw Hill Education, New Delhi
3	Swaminathan T N, Digital Marketing: From Funamentals to Future, Cengage Learning, Boston
4	Whitley, David, E-Commerce Strategy, Technologies and Applications, Macgraw Hill, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital-
2	https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital-
3	https://www.redandyellow.co.za/content/uploads/woocommerce_uploads/2017/10/emarketing_te
4	https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to-
5	https://www.gbv.de/dms/zbw/865712123.pdf

Mapping with Programme Outcomes and Programme Specific Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	3	2	3	3	3	2	3
CO 2	3	1	3	3	3	3	3	3	3	3	3
CO 3	3	2	3	3	3	2	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERAGE	3	3	3	3	3	3	3	3	3	3	3

3- Strong, 2 – Medium, 1 - Low

SECOND YEAR – SEMESTER – IV**Elective IV – Operation Research**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA4:B	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Introduction to Operations research and Linear Programming								9

	Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem	9
III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	9
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	9
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	9
	Total	45

CO	Course Outcomes
CO1	Frame a linear programming problem for quantitative decisions in business planning.
CO2	Optimise economic factors by applying transportation and assignment problems.
CO3	Apply the concept of game theory and simulation for optimal decision making.
CO4	Analyse and manage inventories to meet the changes in market demand.
CO5	Construct networks including PERT, CPM for strategic management of business projects.
Textbooks	
1.	C.R. Kothari, "Quantitative Techniques", Vikas Publications, Noida
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
Reference Books	
1.	S Kalavathy, Operations Research, Vikas Publications, Noida
2.	S.P. Gupta, "Statistical Methods", S. Chand & Sons Publisher, New Delhi. 2019
3.	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5.	P.R. Vittal - Operation Research, Margham Publications, Chennai
Web Resources	
1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

Cos	POs								PSOs		
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10

Average	3	2	3	3	3	2.4	2.4	2	3	2	2
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3- Strong, 2 – Medium, 1 - Low

SECOND YEAR – SEMESTER – IV

Elective IV - Business Data Warehousing

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA4:C	5				3	5	25	75	100
Learning Objectives									
LO1	To classify the concept of Data Warehousing and data discoveries								
LO2	To finding the occurring patterns, correlations, or associations from datasets								
LO3	To differentiate the Classifications and Predictions								
LO4	To illustrate the Cluster analysis and Methods								
LO5	To demonstrate the Data mining tool WEKA and Data sets								
UNIT	Contents								No. of Hours
I	Data Warehousing - Operational Database Systems vs. Data Warehouses - Multidimensional Data Model - Schemas for Multidimensional Databases – OLAP Operations – Data Warehouse Architecture– Indexing – OLAP queries & Tools. Data mining & Data Pre-processing-Introduction to KDD process –Knowledge Discovery from Databases - Need for Data Pre-processing – Data Cleaning – Data Integration and Transformation – Data Reduction – Data Discretization and Concept Hierarchy Generation.								15
II	Association Rule Mining: Introduction - Data Mining Functionalities - Association Rule Mining - Mining Frequent Item sets with and without Candidate Generation - Mining Various Kinds of Association Rules - Constraint-Based Association Mining. Data Mining: Data mining Tasks-Data mining vs KDD- Issues in data mining, Data Mining metrics, Data mining architecture - Data cleaning- Data Transformation-Data reduction - Data mining primitives. Association Rule Mining: Introduction - Mining single dimensional Boolean association rules from transactional databases - Mining multi-dimensional association rules.								15
III	Classification & Prediction: Classification vs. Prediction – Data								15

	preparation for Classification and Prediction – Classification by Decision Tree Introduction – Bayesian Classification – Rule Based Classification – Classification by Back Propagation – Support Vector Machines – Associative Classification – Lazy Learners – Other Classification Methods – Prediction – Accuracy and Error Measures – Evaluating the Accuracy of a Classifier or Predictor – Ensemble Methods – Model Section.	
IV	Clustering: Cluster Analysis: - Types of Data in Cluster Analysis – A Categorization of Major Clustering Methods – Partitioning Methods – Hierarchical methods – Density-Based Methods – Grid-Based Methods – Model-Based Clustering Methods – Clustering High- Dimensional Data – Constraint-Based Cluster Analysis – Outlier Analysis.	15
V	Data Mining Tool: Introduction to WEKA – Loading the data (Simple) - Filtering attributes (Simple) - Selecting attributes (Intermediate) – Training a classifier (Simple) - Building your own classifier (Advanced) - Tree visualization (Intermediate) - Testing and evaluating your models (Simple) Regression models (Simple) - Association rules (Intermediate) - Clustering (Simple) - Reusing models (Intermediate) - Data mining in direct marketing (Simple) - Using Weka for stock value forecasting (Advanced).	15
	Total	75
CO	Course Outcomes	
CO1	Sketch the concept of Data Warehousing and data discoveries	
CO2	Defend the occurring patterns, correlations, or associations from datasets	
CO3	Use the Classifications and Predictions methods	
CO4	Mapping the Cluster analysis and Methods	
CO5	Relate the Data mining tool WEKA and Data sets	
Textbooks		
1.	Ian H. Witten and Eibe Frank, Data Mining: Practical Machine Learning Tools and Techniques, Morgan Kaufmann Publications	
2.	M. H. Dunham, Data Mining: Introductory and Advanced Topics, Imprint Pearson Education	
3.	Arun K. Pujari, Data Mining Techniques, Universities Press	
4.	Paulraj Ponniah, Data Warehousing Fundamentals, Wiley India Pvt. Limited	
5.	Thomas C. Hammergren, Data Warehousing For Dummies, Wiley	

Reference Books	
1.	Parteek Bhatia, Data Mining and Data Warehousing, Cambridge University Press
2.	Anahory, Data Warehousing in the Real World, Pearson Education
3.	Paulraj Ponniah, Data Warehousing Fundamentals for IT Professionals, Wiley
4.	Nagabhushana, S. Data Warehousing OLAP and Data Mining, New Delhi: New Age International (P) Ltd., Publishers,
5.	Mourya. S.K. Data mining and data warehousing Oxford, England: Alpha Science International Ltd.,
Web Resources	

1.	https://www.vssut.ac.in/lecture_notes/lecture1428550844.pdf
2.	https://mrcet.com /DATA.pdf
3.	https://www.lpude.in/SLMs/ /Sem_1.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERAGES	3	3	3	3	3	3	3	3	3	3	3

3- Strong, 2 – Medium, 1 – Low

Sec-6 life skills

Sec-7

Title of the S-L Course – Entrepreneurial development (c2c)

Semester: III

Code:U23BA4S7

Credits : 2

Hours: 2 hours/week

1. Course Outcomes (only five outcomes – unit wise)

CO No.	Course Outcomes	K - Level	Unit
CO1	To comprehend the key concepts of S-L and differentiate the community service and Service-Learning	K2	1
CO2	Identify the characteristics for a given type of enterprise	K2	2

CO3	Demonstrate to get exposures of financial institutions supporting to the entrepreneurs	K3	3
CO4	Apply and prepare a financial feasibility report of a chosen product or service	K3	4
CO5	Analyze the functions of management and entrepreneurship and apply those in practical situation	K4	5

Unit 1

Service-Learning – Definition, difference between community service and service-learning, Principles; Whole Person Education. Identifying Community Needs, Community Partners, Reflection, Reciprocity. Public Dissemination; Understanding of community dynamics. Project Planning Stages and report preparation

Classroom Activity:

- i. Group discussion about Civic/Social responsibility (Display of Video/Documentary film (Through this activity Students should recognize civic responsibility of the society)
- ii. Conduct a role play/games/drawing to provide problem solving skill and ignites critical thinking.
- iii. Group activity to frame questionnaire for identify community needs
- iv. Reflection on identify the need of the community (Students go to the community for identify the community needs and reflect their experience)

Unit 2

Entrepreneurship Development Skills :

Definition - Concept - Characteristics of successful entrepreneurs - Functions of entrepreneur – Types of Entrepreneurs. Meaning and definition of entrepreneurship - Growth of entrepreneurship in India - Factors affecting entrepreneurial growth - Economic factors - non-economic factors - Government actions -Barriers to entrepreneurship

Classroom Activity:

- i. Shift the Paradigm from Individual to Team
- ii. Build a Creative Atmosphere
- iii. Develop awareness about entrepreneurship and successful entrepreneurs
- ii. Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication

Unit 3

PROJECT FORMULATION

Meaning of Project Report - Contents of Project Report - Planning Commission's guidelines for formulating a project report - Concept of Project Appraisal - Methods of Project Appraisal - Economic Analysis - Financial Analysis - Market Analysis - Technical Feasibility - Managerial Competence

Classroom Activity:

- I. Invite entrepreneurs, industry officials, bankers for interaction
- ii. identify your hobbies and interest and convert them into business ideas
- iii. select any product and prepare its cost sheet
- iv. Open a saving account and built your own capital
- v. engaging in marketing of products
- vi. select a social cause, set objectives, plan and work for its accomplishments

Unit 4**FINANCIAL SUPPORT**

Meaning and need for financial planning - Sources of finance - Internal Sources - External Sources - Term Loans - Long term loans- Short term loans - Venture Capital - Forms of venture capital - Institutions providing Venture capital

Field Activity

- i. Coir mattress cushions and matting
- ii. Hand gloves of all types
- iii. Lamp holders, letter boxes
- iv. Paper conversion products like ice cream cup, paper cup, saucers and paper plates, paper bags, envelops.
- v. pickles, pap pads ,beauty parlors
- vi. Servicing of gardening equipment's, internet browsing

Unit 5**INSTITUTIONAL FINANCE TO ENTREPRENEURS**

Need for Institutional Finance - Institutional Finance - Commercial banks - Other Financial Institutions-ICICI, SFCs, SIDCs, SIDBI

Field Activity

- i. Understand the entrepreneur and assess their strengths and weaknesses from an entrepreneurial perspective.
- ii. Assignments and Projects; and Practical Experiences including challenges, internships and apprenticeships.

b. Text Books

1. Dr. Gordan and Natarajan, Entrepreneurial Development , HPH, Mumbai 2018.
2. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2020
3. S.Anil kumar Entrepreneurial development, new age international, new delhi

c. References

1. Jaysree Suresh, entrepreneurial development Margham publication, Chennai 2019
2. Raj Shanker, entrepreneurial development , vijay Nicole imprints pvt ltd , Chennai 2018.

WEB REFERENCES:

1. www.entrepreneur.com
2. <http://inventors.about.com/od/entrepreneur/>

THIRD YEAR – SEMESTER – V**CORE – IX: COST ACCOUNTING - I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA509	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15

III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall the various concepts of cost accounting	
CO2	Demonstrate the preparation and reconciliation of cost sheet.	
CO3	Analyse the various valuation methods of issue of materials.	
CO4	Examine the different methods of calculating labour cost.	
CO5	Critically evaluate the apportionment of Overheads.	
Textbooks		
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi	
Reference Books		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.	
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,	
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi	
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai	
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html	

2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA510	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								

Unit	Contents	No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion	15
II	Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.	15
III	Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.	15
IV	Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	15
V	Digital Banking Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	15
	TOTAL	75
Course Outcomes		
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	

CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2

CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V**CORE – XI: INCOME TAX LAW AND PRACTICE- I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA51 1	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO2	To compute the residential status of an assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.								15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .								15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.								15

V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
TOTAL		75
Course Outcomes		
THEORY 20% & PROBLEMS 80%		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
CO2	Assess the residential status of an assessee & the incidence of tax.	
CO3	Compute income of an individual under the head salaries.	
CO4	Ability to compute income from house property.	
CO5	Evaluate income from a business carried on or from the practice of a Profession.	
Textbooks		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan. New Delhi.	
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman.	
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://cleartax.in/s/residential-status/	
2	https://www.legalraasta.com/itr/income-from-salary/	
3	https://taxguru.in/income-tax/income-house-properties.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA51 2	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations								15

II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.	15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	15
	TOTAL	75

Course Outcomes	
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
Textbooks	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2

CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V**Discipline Specific Elective - Business Intelligence**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BADP1	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concepts and components of Business Intelligence								
LO2	To aware the students to attain Business Performance Management								
LO3	To enable the student to mapping the Text mining and Web mining								
LO4	To interpret the concepts of business intelligence implementation								
LO5	To mentor the students to guide the ethics in business intelligence								
UNIT	Contents								No. of Hours
I	Introduction to Business Intelligence: Framework for Business Intelligence–Intelligence Creation–Transaction Processing Versus Analytic Processing–Major Tools and Techniques of BI.								
II	Business Performance Management – Strategize–Plan–Monitor–Performance Measurement–BPM Methodologies–Performance Dashboards and Scorecards.								(15 Hrs)
III	Text and web mining – text mining concepts and definitions – natural language processing – text mining applications – text mining process – text mining tools – web mining overview – web content mining and web structure mining – web usage mining – web mining success stories								(14 Hrs)
IV	Business Intelligence Implementation: Integration and Emerging Trends– Implement BI– BI and Integration implementation – Connecting BI systems to Databases and other enterprise systems								(14 Hrs)
V	On-Demand BI–Issues of Legality, Privacy and Ethics–Emerging Topics in BI – the web2.0 revolution – online social networking – virtual worlds – social networks and BI: collaborative decision making – RFID and new BI application opportunities – reality mining								(14 Hrs)
	Total								
CO	Course Outcomes								
CO1	Exploring the concepts and components of Business Intelligence								
CO2	Reflecting the ideas of Business Performance Management								
CO3	Applying Text mining and Web mining techniques								
CO4	Interpretation of business intelligence implementation								
CO5	Evaluating the ethics in business intelligence								

Text Books	
1.	Cohen, Corine., Business intelligence evaluation and impact on performance, London: Hoboken, N.J.: ISTE ; Wiley, 2009.
2.	Brijs, Bert. Business analysis for business intelligence, Boca Raton, FL: CRC Press, c2012.
3.	Efraim Turban, Business Intelligence, Pearson
4.	Ramesh Sharda, Dursun Delen, Business Intelligence, Analytics, and Data Science, Pearson
5.	Carlo Vercellis , Business Intelligence, Wiley
Reference Books	
1.	Esteban Zimányi, Business Intelligence, Springer
2.	Carlo Caserio, Sara Trucco, Enterprise Resource Planning and Business Intelligence Systems for Information Quality, Springer
3.	Rick Sherman, Business Intelligence Guidebook, Elsevier Science
4.	Rajiv Sabherwal, Irma Becerra-Fernandez, Business Intelligence, Wiley
5.	Cindi Howson, Successful Business Intelligence, McGraw-Hill Education
Web Resources	
1.	https://www.tableau.com/learn/articles/business-intelligence
2.	https://en.wikipedia.org/wiki/Business_intelligence
3.	https://www.ibm.com/topics/business-intelligence

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	2	3	3	1	3	3	3	3	3
CO 2	3	3	3	3	3	1	3	3	3	3	3
CO 3	3	3	3	3	3	1	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERAGE	3	3	3	3	3	3	3	3	3	3	3

3- Strong, 2 – Medium, 1 - Low

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective – Operation and Strategic Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA5D2									
Learning Objectives									
LO1	To elaborate the brief concepts of Operations Management								
LO2	To Identify and evaluate activities for determination of work centre								
LO3	Illustrate production planning and resource management								
LO4	To enable the student to analyse Economics of Maintenance and spares Management								
LO5	To label an in-depth study of the various business process, analyze operations, and strategic management.								
UNIT	Contents								No. of Hours
I	Operations Management – Introduction – Scope characteristics of modern operations functions – recent trends in production / operations management. Operations planning: Demand forecasting – capacity planning - capacity requirement planning - facility location - facility layout – Resource aggregate planning – Material requirements planning – Manufacturing resource planning – Economic Batch quantity.								(14 Hrs)
II	Designing of operational systems and control: Product Design, Process design - Selection – Product Life Cycle – Process Planning – Process Selection. production planning and control: Introduction – Control Measures – Time study, Work study, Method study, Job Evaluation, Job Allocation (Assignment Technique), Scheduling Queuing Models, Simulation and Line Balancing – Optimum Allocation of resources – Lean Operations – JIT – Transportation Model and Linear Programming Technique (Formulation of equations only).								(15 Hrs)
III	Productivity Management and Quality Management: Measurement techniques of productivity index, productivity of employee, productivity of materials, productivity of management resources, productivity of other factors – productivity improving methods – TQM basic tools and certification – ISO standards basics. project Management: Project planning – project life cycle – Gantt charts, PERT and CPM.								(14 Hrs)
IV	Economics of Maintenance and spares Management: Break down Maintenance – Preventive Maintenance – Routine Maintenance – Replacement of Machine – Spare Parts Management. Economics of Maintenance and spares Management: Break down Maintenance – Preventive Maintenance – Routine Maintenance – Replacement of Machine – Spare Parts Management.								(14 Hrs)
V	Strategic Analysis and strategic planning Situational Analysis – SWOT Analysis – Portfolio Analysis – BCG Matrices – Stages in Strategic Planning – Alternatives in Strategic Planning- Formulation and Implementation of strategy: Strategy formulation function wise								(14 Hrs)

	(Production Strategy, Marketing Strategy, Man Power Strategy) – Structuring of Organisation for implementation of strategy – Strategic Business Unit – Business Process re-engineering.	
	Total	
CO	Course Outcomes	
CO1	Exploring brief concepts of Operations Management	
CO2	Evaluating the activities for determination of work centre	
CO3	Illustrating the production planning and resource management	
CO4	Mapping the analyse Economics of Maintenance and spares Management	
CO5	Understanding the various business process, analyze operations, and strategic management.	
Textbooks		
1.	ICAI Executive Study Material 2016	
2.	Richard, B. Chase, F., Robert, Jacobs, Nicholas, J. Aquilano, and Nitin, K. Agarwal, Operations Management for Competitive Advantage, Tata McGraw-Hill Education	
3.	Arunkumar, B.K. Agnihotri, Operation Management and Information System, Shuchita Prakashan	
Reference Books		
1.	Hübner, Reinhard. Strategic Supply Chain Management, Berlin, Heidelberg, Springer	
2.	Buchta, Dirk. Strategic IT-Management Increase value, control performance, reduce costs, Springer	
3.	Langer, Arthur M. Strategic IT best practices for managers and executives	
Web Resources		
1.	https://www.gep.com/blog/understanding-strategic-supply-chain-management	
2.	https://cscmp.org/ /Strategic_Supply_Chain_Management.aspx	
3.	http://www.mim.ac.mw/ %Chain%20Management.pdf	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2

CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3- Strong, 2 – Medium, 1 - Low

THIRD YEAR – SEMESTER V

Discipline Specific Elective - Python for Data Analytics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA5D3	2		2		3	4	25	75	100
Learning Objectives									
LO1	To Understand fundamental programming concepts of Python programming and its								

	Libraries	
LO2	To study basic programming concepts and packages for data analysis, modelling, and visualization in python language.	
LO3	To study about structure and LOOP	
LO4	To comprehend the Basics of NumPy Arrays	
LO5	To gain inputs in Data structure, plotting & visualisation	
Prerequisites: Should have studied Commerce in XII		
UNIT	Contents	No. of Hours
I	Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.	12
II	Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments - parameter passing.	12
III	Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.	12
IV	NumPy Basics: Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays, File Input and Output with Arrays – Linear Algebra – Random Number Generation.	12
V	Pandas – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats-Data wrangling- Plotting and Visualization -Time Series – Financial and Economic Data applications.	12
	Total	60
CO	Course Outcomes	
CO1	Demonstrate the understanding of basic programming terminologies and packages of python language.	
CO2	Will gain knowledge on concepts and packages for data analysis, modelling, and visualization in python language.	
CO3	In depth understanding about structure and LOOP	
CO4	Analyze the time series data to design an optimized investment plan.	
CO5	Demonstrate financial and Economic	
Textbooks		
1.	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Gravenstein Highway North, Sebastopol.	
2.	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage, New Delhi	

3.	Ch Satyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.
Reference Books	
1.	J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing.
2.	Ljubomir Periodic, “Introduction to Computing Using Python: An Application Development Focus”, John Wiley & Sons, 2012 2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
3.	Wesley J. Chun, “Core Python Programming”, Pearson Education.
Web Resources	
1.	https://onlinecourses.nptel.ac.in/noc20_cs46/preview
2.	https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERAGES	3	3	3	3	3	3	3	3	3	3	3

3- Strong, 2 – Medium, 1 - Low

THIRDYEAR – SEMESTER V

Discipline Specific Elective - DATA ANALYSIS USING SPSS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA5D3	4				3	4	25	75	100
Learning Objectives									
LO1	Train the students to gain knowledge in the statistical software (SPSS) packages for problem solving.								
LO2	Introduce the basic functions of SPSS.								
LO3	Train the students for making graphs and diagrams.								
LO4	Provide the students with the skills to use SPSS for processing and analyzing statistical data sets.								
LO5	Train the students to process data and generate outputs.								
UNIT	Contents								No. of Hours
I	Introduction of SPSS SPSS – Introduction, opening a Data File, Data view, variable view, Running an Analysis – Viewing Results, Creating Charts. Importing and Exporting Data Files. Transform (Recode into same variables, Recode into Different Variables) – Selected Cases Sorting Data, Split File Processing – Sorting Cases for Split – File Processing.								12
II	Syntax: Syntax for opening data file, creating variables, assigning value to variables, transform (Recode into same variables, Recode into Different Variables) – Selected Cases Sorting Data, Split File Processing – Sorting Cases for Split – File Processing.								12
III	Compute Variables: Arithmetic - Abs, Cos Exp, Lg10, Ln, Sin, Mod, Sqrt, trunc. Conversion – Number, string. Date Arithmetic – Datediff, Datesum. Statistical – Cfvar, Max, min, Mean, SD, Sum, Variance. String - Lower, length and Syntax.								12
IV	Diagrams, Graphs, Compare Means and Reliability Analysis: Diagrams And Graphs – Bar, Line, Dot, Pie Charts – Descriptive Statistics (Frequencies, Descriptive, Crosstabs) – Compare Means – One Sample T-Test, Independent Samples T-Test and Paired T-Test. Reliability Analysis: Alpha, Split-Half, Guttman.								12
V	One-way ANOVA – Correlation – Regression One-way ANOVA – Correlation – Bivariate, Partial and Multiple – Regression - Linear Regression. Non –parametric test: Data Reduction – Non –parametric test – Run, Chi-square, one sample K-S test, Two Sample K-S test.								12
	Total								60
CO	Course Outcomes								
CO1	Relating the SPSS packages and Files								

CO2	Use the basic functions of SPSS
CO3	Process data and generate statistics for some demographic variable analysis.
CO4	Generate graphs and diagrams for data analysis.
CO5	Process data and generate outputs using SPSS software.

Textbooks	
1.	“Discovering Statistics using IBM SPSS Statistics”, Andy Field, SAGE Publications Limited; Fourth edition, 2003.
2.	“SPSS in Simple Steps”, Smruti Bulsari, Sanjay Sinha Kiran Pandya, Dreamtech Press, 2011.
3.	“Performing Data Analysis Using IBM SPSS”, 1st Edition, Lawrence S. Meyers, Glenn C. Gamst, A. J. Guarino, Publisher: Wiley; 1 edition, 2013
4.	Saiyidi Mat Roni, Hadrian Geri Djajadikerta, Data Analysis with SPSS for Survey-based Research, Springer.
Reference Books	
1.	“Practical Data Analysis”, Hector Cuesta, Packt Publishing Limited, 2013.
2.	“Statistical Data Analysis: A Practical Guide”, Milan Meloun, Woodhead Publishing India; 1 edition, 2011.
3.	“SPSS Statistics for Data Analysis and Visualization”, Keith McCormick, Jesus Salcedo, Jason Verlen, Jon Peck, Andrew Wheeler, Wiley; 1 edition, 2017.
4.	“Statistical Methods”, Gupta S.P, Sultan Chand & Sons, New Delhi.
5.	Lawrence S. Meyers, Glenn C. Gamst, A. J. Guarino, Performing Data Analysis Using IBM SPSS, Wiley
Web Resources	
1.	https://med.und.edu/daccota/_files/pdfs/berdc_resource_pdfs/data_analysis_using_spss.pdf
2.	https://students.shu.ac.uk/lits/it/documents/pdf/analysing_data_using_spss.pdf
3.	https://www.lboro.ac.uk/media/media/schoolanddepartments/mlsc/downloads/spss-and-statistics-guide.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	3	1	1	3	3	3	3
CO 2	3	3	3	3	3	2	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERAGES	3	3	3	3	3	3	3	3	3	3	3

3- Strong, 2 – Medium, 1 – Low

THIRD YEAR – SEMESTER – VI

CORE –XIII: COST ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA613	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents								No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18

II	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	18
V	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall standards in cost accounting	
CO2	Apply the knowledge in contract costing	
CO3	Analyze and assimilate concepts in process costing	
CO4	Understand various bases of classification cost and prepare operating cost statement.	
CO5	Set up standards and analyse variances.	
Textbooks		
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.	
Reference Books		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.	
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.	
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.	
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.	
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA614	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents							No. of Hours	

I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	18
II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	18
III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	18
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	18
V	Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting	
CO2	Apply the knowledge of preparation of Financial Statements	
CO3	Analyse the concepts relating to fund flow and cash flow	
CO4	Evaluate techniques of budgetary control	
CO5	Formulate criteria for decision making using principles of marginal costing.	
Textbooks		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	

2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.
Reference Books	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI**CORE – XV: INCOME TAX LAW AND PRACTICE - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA6 15	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I stSem									
Unit	Contents								No. of Hours
I	Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								18
II	Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept								18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								18
IV	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)								18

V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	18
TOTAL		90
THEORY 20% & PROBLEMS 80%		

Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	

1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective – Programming in R

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BADP2	5				3	5	25	75	100
Learning Objectives									
LO1	To analyze data using the statistical tool R.								
LO2	To create vectors, lists, matrices, arrays and data frames using R.								
LO3	To draw charts and graphs using R.								
LO4	To automate data analysis, working collaboratively and openly on code.								
LO5	To know how to generate dynamic documents.								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of

			Hours
I		Introduction Features of R – How to install and run R – Comments in R – Reserved words – Identifiers – Constants – Variables – Operators (Arithmetic, Relational, Logical, Assignment, Miscellaneous Operators) – Operator Precedence – Strings.	15
II		Basic Data Types, Vectors, Lists and Matrices Basic Data Types (Numeric, Integer, Complex, Logical, Character) – Creating, combining vectors – Accessing Vector Elements – Modifying Vectors – Deleting Vectors- Vector arithmetic and Recycling – Vector Element Sorting – Reading Vectors – Creating Lists –Accessing List elements – Updating List Elements –Merging Lists – List to Vector conversion – Creating matrices – Accessing Matrix Elements – Matrix Arithmetic – Matrix Manipulation – Matrix Operations.	15
III		Arrays, Factors and Data Frames Creating Arrays – Accessing Array Elements – Array Element Manipulation – Array Arithmetic – Creating factors – Accessing Factor Components – Modifying factors – Creating Data Frames – Accessing Data Frames Components – Modifying Data Frames –Aggregating Data – Sorting Data – Merging Data – Reshaping data – Sub-setting data – Data Type Conversion	15
IV		Flow Control & Functions Decision making (using if statement - if...else statement - Nested If...Else statement - if else function - Switch statement) – Loops (for loop – while Loop – repeat Loop) – Loop Control statements – break statement – next statement – Function definition and Function Calling – Function without arguments – Built-in functions (Mathematical functions – Character functions – statistical functions – date and time functions – other functions – Recursive function)	15
V		Charts & Graphs Bar charts (Plotting bars vertically and horizontally – Plotting categorical data – Grouped bar chart – Stacked bar chart) – Histogram (Simple histogram – Histogram with labels, breaks and density lines) – Line graphs (Simple line graph & Graphs with Multiple lines) – Pie charts (Simple Pie chart –Pie chart with slice percentages – 3D Pie charts)	15
		Total	75
CO		Course Outcomes	
CO1		On the successful completion of the course, the students will be able to: Analyze data using the statistical tool R.	
CO2		Create vectors, lists, matrices, arrays and data frames using R.	
CO3		Design and implement the program using data frame, list to provide the solution for various problem.	
CO4		Ability to apply statistical techniques using R Programming for decision making.	
CO5		Study about factors and tables and to solve statistical problems.	
		Textbooks	
1.		W. N. Venables, D. M. Smith, An Introduction to R, R Core Team, 2018.	

2.		John Verzani, simple R – Using R for Introductory Statistics, CRC Press, Taylor & Francis Group, 2005.
3.		Mark Gardener, “Beginning R - The Statistical Programming Language”, John Wiley & Sons.
4.		Wickham, H. & Grolemund, G. (2018). for Data Science. O’Reilly: New York
Reference Books		
1.		Beginner’s guide for Data Analysis using R Programming by Dr. Jeeva Jose.
2.		P. Dalgaard. Introductory Statistics with R, 2nd Edition.Springer 2008.
3.		Dunlop, Dorothy D., and Ajit C. Tamhane. Statistics and data analysis: from elementary to intermediate. Prentice Hall, 2000.
4.		Norman Matloff,” The Art of R Programming- A Tour of Statistical Software Design”.
Web Resources		
1.		https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf
2.		http://r4ds.had.co.nz
3.		http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERAGE	3	3	3	3	3	3	3	3	3	3	3

3- Strong, 2 – Medium, 1 - Low

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective - Financial Econometrics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA6D2	3				3	3	25	75	100
Learning Objectives									
C1	To develop an understanding of univariate and multivariate time-series methods, including estimation and statistical model evaluation								
C2	To become familiar with methods for modelling long-run relationships in finance								
C3	To become familiar with methods for modelling volatility and correlation, such as ARCH and GARCH								
C4	To be able to forecast volatility								
C5	To demonstrate balanced and unbalanced plan data								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Stationarity Univariate Models Stochastic processes - Properties of stochastic processes. Time series as a discrete stochastic process– Stationarity- Characteristics of stochastic components of time series (mean, auto-covariance and autocorrelation functions). Lag operator- Unit root tests - Deterministic and stochastic trend models- Augmented Dickey Fuller test – Phillips-Perron test								9
II	Simultaneous Equation Models Dynamic simultaneous equations models- Granger causality test - Vector Auto Regressive (VAR) models-Impulse Response Function (IRF)-Variance Decomposition Analysis - Structural Vector Auto Regressive (SVAR) models								9
III	Non-Stationary Multivariate Models Spurious regression- Cointegration- Granger representation theorem - Vector error correction models (VECMs)- Structural VAR models with cointegration - Testing for cointegration – Engle and Granger (1987) and Johansen and Juselius (1990)								9
IV	Conditional Variance Models) Volatility Clustering- Leverage Effects- Modeling Volatility- Auto Regressive Conditional Hetero scedasticity (ARCH) Model-Generalized Auto Regressive Conditional Hetero scedasticity (GARCH) Model - Extensions to GARCH-Exponential GARCH and Threshold GARCH models.								9
V	Panel Data Models Introduction to Panel Data - Types of panels- Balanced and Unbalanced Panel Data-Benefits and drawbacks of longitudinal data. Basic models-Pooled OLS-Fixed effects-Random effects Model-Estimation and testing- Fixed vs Random Effects Model -Hausman specification test.								9

	Total	45
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CO	Course Outcomes
CO1	On successful completion of the course student should be able to: The students can apply advanced econometric techniques for analyzing current research topics in applied economics and finance research.
CO2	Assist students in getting comfortable with applied time series models and panel data models through EVIEWS and STATA statistical packages to manage and analyze data.
CO3	Provide students with thorough and sound understanding of the essential theoretical base of econometric modelling and broad applications of time-series and panel data econometrics.
CO4	Evaluate the volatility and conditional leverage effects on the model GARCH
CO5	Appraise the students to formulate the data panel with random effects and model
Textbooks	
1.	Gupta, S. (2020). statistical methods, Sultan Chand Publishers. New Delhi
2.	R.A. Johnson, and D.W. Wichern, Applied Multivariate Statistical Analysis, Prentice Hall, 1988 India
3.	W. Greene, Econometric Analysis, Collier Macmillan, 1993. New York
4.	B. H. Baltagi, Econometric Analysis of Panel Data, 4th ed., John Wiley, New York, 2018.
5.	J.D. Hamilton, Time Series Analysis, Princeton, NJ: Princeton University Press, 2021. India
Reference Books	
1.	Gujarati, D. (2020). Econometrics by Example. Palgrave Mcmillan publishers.
2.	Kerry Patterson, An Introduction to Applied Econometrics: A Time Series Approach. Palgrave Macmillan, 2020.
3.	Walter Enders, Applied Econometric Time Series. New York: John Wiley & Sons, Inc., 1995.
4.	Chris Brooks, Introductory Econometrics to Finance - Cambridge University Press, 2018
Web Resources	
1.	www.academic.oup.com
2.	www.researchgate.net
3.	www.springer.com

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3- Strong, 2 – Medium, 1 - Low

THIRD YEAR – SEMESTER – VI**Discipline Specific Elective - Big Data Analytics**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA6D3	5				3	5	25	75	100
Learning Objectives									
LO1	To get introduced to Basics of Big data								
LO2	To have an overview of Data Analytics								
LO3	To sketch the Descriptive analytics techniques								
LO4	To aware about the social network analytics								
LO5	To gain knowledge about data quality techniques								
Prerequisite: Should have studied database concepts in semester III									
Unit	Contents								No. of Hours
I	Basic nomenclature - Analytics process model - Analytics model requirements -Types of data sources – Sampling - types of data elements - Visual Data Exploration andExploratoryStatisticalAnalysis								15

II	Predictive Analytics: Target Definition - Linear Regression - Logistic Regression -DecisionTrees-NeuralNetworks-SupportVectormachines-EnsembleMethods	15
III	DescriptiveAnalytics: AssociationRules-SequenceRules-Segmentation.SurvivalAnalysis:SurvivalAnalysisMeasurements-ParametricSurvivalAnalysis.	15
IV	Social Network Analytics: Social Network Definitions - Social Network Metrics- Social Network Learning -Relational Neighbour Classifier - Probabilistic Relational Neighbour Classifier -Relational logistic Regression	15
V	Benchmarking: Data Quality – Software – Privacy - Model Design and Documentation - Corporate Governance. Example applications: Credit Risk Modelling - Fraud Detection - Recommender Systems - Web Analytics.	15
TOTAL		75
CO	Course Outcomes	
CO1	Obtaining the introductionof Basics of Big data	
CO2	Exploring brief concepts of Data Analytics	
CO3	Interpreting the Descriptive analytics techniques	
CO4	Applying the analytical techniques in social networks	
CO5	Illustrating the data quality techniques	
Textbooks		
1	Bart Baesens, 2014, Analytics in a Big Data World: The Essential Guide to Data Science and Its applications, Wiley India Private Limited	
2	StephanKudyba,2014,BigData,MiningandAnalytics:ComponentsofStrategicDecisi on Making,CRC Press.	
3	FrankJ.Ohlhorst,2013,Big dataAnalytics:TurningBigDataintoBigMoney,Wileyand SAS BusinessSeries.	
Reference Books		
1	Sedkaoui, Soraya, Data analytics and big data, Hoboken, New Jersey	
2	Ankam, Venkat, Big data analytics, Birmingham, England	
3	Foster Provost, Tom Fawcett, 2013, Data Science for Business, SPD.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.ibm.com/in-en/analytics/big-data-analytics	
2	https://www.coursera.org/articles/big-data-analytics	
3	https://www.tableau.com/learn/articles/big-data-analytics	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	3	2
CO2	3	2	3	2	3	2	3	2	3	3	2
CO3	3	2	3	2	3	2	3	2	3	3	2
CO4	3	2	3	2	2	2	3	2	3	3	2
CO5	3	2	3	2	2	2	3	2	3	3	2
TOTAL	15	10	15	10	12	10	15	10	15	15	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	3	2

3- Strong, 2 – Medium, 1 - Low

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective - INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA6D 4	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment								12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.								12

V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	12
TOTAL		60
Course Outcomes		
CO1	Acquaintance with Indirect tax laws	
CO2	Exposed to the overview of GST.	
CO3	Apply provisions of CGST and IGST	
CO4	Summarise procedures of GST	
CO5	Discuss aspects of Customs Duty in India	
Textbooks		
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.	
2	Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
Reference Books		
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.	

3	Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2

CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
PROFESSIONAL COMPETENCY SKILL -
GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BA6G1	2				2	2	25	75	100
Learning Objectives									
C1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
C2	To build experiences for students as they grow into lifelong learners.								
C3	To know the basic concepts of various discipline								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Details								No. of Hours
I	Indian Polity Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								6
II	Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6
III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.								6
IV	History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non – Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.								6
V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio								6

	Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	
	TOTAL	30
Course Outcomes		
CO	On completion of this course, students will	
CO1	Develop board knowledge of the different components in polity	
CO2	Understand the Geographical features across countries and in India	
CO3	Acquire knowledge on the aspects of Indian Economy	
CO4	Understand the significance of India's Freedom Struggle	
CO5	Gain knowledge on Ecology and Environment	
Textbooks		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT'S Class XI and XII	
Reference Books		
1	M. Laximikanth (2019) , Indian polity, McGraw- Hill	
2	Ramesh Singh (2022) , Indian Economy , McGraw – Hill	
3	G.C Leong, Physical and Human Geography, Oxford University Press	
4	MajidHussain- India Map Entries in Geography, GK Publications Pvt, Ltd.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts	
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance	
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOME**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3
CO3	3	2	2	2	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3
TOTAL	15	14	14	14	15	14	15	15
AVERAGE	3.0	2.8	3.0	2.8	3.0	2.8	3.0	3.0

3 – Strong, 2- Medium, 1- Low

