

B.COM
(FINANCIAL TECHNOLOGY)
DEGREE PROGRAMME

CURRICULUM
(2023-2026)



Tamil Nadu State Council for Higher Education, Chennai

Department of Commerce

Bishop Heber College

(Autonomous)

Tiruchirappalli – 620 017

CURRICULUM STRUCTURE

B. COM (FINANCIAL TECHNOLOGY)

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	U23TM1L1	Language I	3	6
Part II	U23EG1L1	English I	3	6
Part III	U23CF101	Core Paper I –Financial Accounting I	5	5
Part III	U23CF102	Core Paper II - Principles of Management	5	5
Part III	U23CF1:A	Elective I - R and Python for Finance	3	4
	U23CF1:B	Elective I - Indian Economic Development		
	U23CF1:C	Elective I - Business Economics		
	U23CF1: D	Elective I – Business Communication		
Part IV	U23CF1E1	SEC – 1 – Introduction to Accountancy	2	2
	U23CF1N1	FC- Financial Markets Introduction	2	2
		TOTAL	23	30
SECOND SEMESTER				
Part I	U23TM2L2	Language II	3	6
Part II	U23EG2L2	English II	3	6
Part III	U23CF203	Core Paper III –Financial Accounting II	5	5
Part III	U23CF204	Core Paper IV-Business Law	5	5
Part III	U23CF2:A	Elective II - AI/ML for Financial Sector	3	4
	U23CF2:B	Elective II - Insurance and Risk Management		
	U23CF2:C	Elective II – International Trade		
	U23CF2: D	Elective II – Business Environment		
Part IV	U23CF2E2	SEC – 2- Principles of Management	2	2
	U23CFPS3	SEC 3 – Introduction to Computer- Ms Word and PowerPoint	2	2
		TOTAL	23	30
SECOND YEAR				
THIRD SEMESTER				
Part I	U23TM3L3	Language III	3	6
Part II	U23EG3L3	English III	3	6
Part III	U23CF305	Core Paper V- Corporate Accounting I	5	5
Part III	U23CF306	Core Paper VI -Company Law	5	5
Part IV	U23CF3:A	Elective III – Financial Derivatives	3	4
	U23CF3:B	Elective III – Business Legislation		
	U23CF3:C	Elective III –Business Mathematics & Statistics		
	U23CF3: D	Elective III – E-Commerce		
Part IV	U23CF3S4	SEC – 4 – Entrepreneurial skill Development	1	1

	U23CFPS5	SEC 5 – Computer Tools and Spreadsheet	2	2
	U23EST31	Environmental Studies		1
		TOTAL	22	30
FOURTH SEMESTER				
Part I	U23TM4L4	Language IV	3	6
Part II	U23EG4L4	English IV	3	6
Part III	U23CF407	Core Paper VII–Corporate Accounting II	5	5
Part III	U23CF408	Core Paper VIII- Principles of Marketing	5	5
Part III	U23CF4:A	Elective IV– Analytics for Finance	3	3
	U23CF4:B	Elective IV– Financial Services		
	U23CF4:C	Elective IV – Consumerism & Consumer Protection		
	U23CF4: D	Elective IV – Operations Research		
Part IV	U23CF4S6	SEC – 6 –Life Skills	2	2
	U23CF4S7	SEC 7– Investment	2	2
	U23EST42	Environmental Studies	2	1
		TOTAL	25	30
THIRD YEAR				
FIFTH SEMESTER				
Part III	U23CF509	Core Paper IX –Cost Accounting I	4	5
Part III	U23CF510	Core Paper X - Banking Law and Practice	4	5
Part III	U23CF511	Core Paper XI – Income Tax Law and Practice I	4	5
Part III	U23CF512	Core Paper XII – Auditing and Corporate Governance	4	5
Part III	U23CF5:A/ U23CF5:B/ U23CF5:C	Discipline Specific Elective - Block Chain Management/ Financial Management / Indirect Taxation	3	4
	U23CF5: D/ U23CF5:E/ U23CF5:F	Discipline Specific Elective – Financial Modelling /Human Resource Management / Office Management & Secretarial Practice	3	4
Part IV	U23VLO51:U23VLO52	VLO-Abundant Life/Human Values	2	2
	U23CF511	Summer Internship / Industrial Training	2	-
			26	30
SIXTH SEMESTER				
Part III	U23CF613	Core Paper XIII –Cost Accounting - II	4	6
Part III	U23CF614	Core Paper XIV-Management Accounting	4	6
Part III	U23CF615	Core Paper XV- Income Tax Law and Practice II	4	6
Part III	U23CF6:A/ U23CF6:B/ U23CF6:C	Discipline Specific Elective – Digital Marketing for Financial Products/ Entrepreneurial Development / Computer Application in Business	3	5
	U23CF6: D/ U23CF6:E/ U23CF6:F	Discipline Specific Elective – Algorithmic Trading /Logistics and Supply Chain Management / Spreadsheet for Business	3	5
	U23CF6G1	General awareness for Competitive Examination	2	2
Part V	U23ETA61	Extension Activity	1	-
		TOTAL	21	30
GRAND TOTAL			140	180

<u>FIRST YEAR – SEMESTER – I</u>									
<u>CORE – I: FINANCIAL ACCOUNTING I</u>									
Subject Code: U23CF101	L	T	P	S	Credits	Inst. Hours	Marks		
							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**

	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	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
AVERAGE	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
U23CF10 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	Introduction to Management 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, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15
II	Planning 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.	15
III	Organizing 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.	15
IV	Staffing 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].	15
V	Directing 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. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	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	Dinkar Pagare, 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/syl/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**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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
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3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I

ELECTIVE I – R AND PYTHON FOR FINANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF1: A	4				3	4	25	75	100
Learning Objectives									
LO1	To provide a broad understanding of the principles and techniques of Python coding for finance applications.								
LO2	To get comfortable with the main elements of Python programming.								
LO3	Write and execute basic Python code to perform advanced calculation, generate outputs, create variables, abstract from data, etc.								
LO4	To apply financial models and formulae.								
LO5	To illustrate how data analytics can improve financial decision-making.								

Prerequisites: Should have studied Accountancy in XII Std.		
Unit	Contents	No. of Hours
I	Python and Finance Python- History of Python- Python Ecosystem- Technology in Finance- Rise of Real-Time Analytics- Finance and Python Syntax- Efficiency and Productivity Through Python- From Prototyping to Production- Python Deployment- Anaconda- IPython- Spyder- Algorithmic Trading- Python for Algorithmic Trading- Machine and Deep Learning.	12
II	Working with Financial Data Reading Financial Data from Different Sources- Working with Open Data Sources- Retrieving Historical Structured Data- Retrieving Historical Unstructured Data- Storing Financial Data Efficiently- The process of algorithmic trading- Moving averages- Technical analysis techniques- Crossovers- Pairs trading- Data Visualization- Two-Dimensional Plotting- One-Dimensional Data Set- Two-Dimensional Data Set- Other Plot Styles- Financial Plots- Financial Data- Regression Analysis	12
III	Models and Concepts Supervised Learning Models: An Overview- Linear Regression- Ordinary Least Squares- Regularized Regression- Logistic Regression- K-Nearest Neighbours- Linear Discriminant Analysis- Classification and Regression Trees- Ensemble Models- ANN-Based Models- ANN using sklearn- Using ANNs for supervised learning in finance- Model Performance- Over fitting and Under fitting- Cross Validation- Evaluation Metrics- Unsupervised Learning: Dimensionality Reduction- Clustering Techniques- k-means Clustering.	12
IV	Advanced Machine Learning Models in Finance Investigating advanced classifiers-Random Forest- Gradient Boosted Trees- XGBoost- Using stacking for improved performance- Investigating the feature importance- Investigating different approaches to handling imbalanced data- Under sampling- Oversampling- SMOTE- Bayesian hyper parameter optimization.	12
V	Financial Analytics and Development Excel Integration- Basic Spreadsheet Interaction- Scripting Excel with Python- Object Orientation and Graphical User Interfaces- Object Orientation- Basics of Python Classes- Simple Short Rate Class- Cash Flow Series Class- Graphical User Interfaces- Short Rate Class with GUI- Updating of Values- Cash Flow Series Class with GUI- Web Integration- Web Basics- Web Plotting- Static Plots- Interactive Plots- Real-Time Plots- Rapid Web Applications- Web Services.	12
TOTAL		60
THEORY 100%		
Course Outcomes		
CO1	To Understand the need and advantages of using python for financial analytics.	
CO2	To perform advanced calculation, generate outputs, create variables, abstract from	

	data using python.
C03	To Learn python models and techniques that aid design, analysis and evaluation of financial decision-making.
C04	To Create Excel, Web and GUI based design for trading platforms to support analytics.
C05	To Attain a broad understanding of the principles of quantitative evidence based financial decision making
Textbooks	
1	Lookabaugh, B., Tatsat, H., Puri, S. (2020). Machine Learning and Data Science Blueprints for Finance. China: O'Reilly Media
2	Machine Learning using Python, by U Dinesh Kumar Manaranjan Pradhan, Wiley.
3	Hilpisch, Y. (2014). Python for Finance: Analyze Big Financial Data. United States: O'Reilly Media.
4	Hilpisch, Y. (2020). Python for Algorithmic Trading. United States: O'Reilly Media.
5	Fletcher, S., Gardner, C. (2010). Financial Modelling in Python. Germany: Wiley.
Reference Books	
1	Naik, K. (2019). Hands-On Python for Finance: A Practical Guide to Implementing Financial Analysis Strategies Using Python. United Kingdom: Packt Publishing.
2	Molin, S. (2019). Hands-On Data Analysis with Pandas: Efficiently Perform Data Collection, Wrangling, Analysis, and Visualization Using Python. United Kingdom: Packt Publishing.
3	Lewinson, E. (2020). Python for Finance Cookbook: Over 50 Recipes for Applying Modern Python Libraries to Financial Data Analysis. United Kingdom: Packt Publishing.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://towardsdatascience.com/python-for-finance-the-complete-beginners-guide-764276d74cef
2	https://pythonforfinance.net/
3	https://github.com/yhilpisch/py4fi
4	https://github.com/wilsonfreitas/awesome-quant

FIRST YEAR – SEMESTER - I									
ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF1:B	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents							No. of Hours	
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development							12	
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development							12	
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare							12	

IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		60
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
Reference Books		
1	Ghatak Subrata: Introduction to Development Economics, Routledge Publications, New Delhi.	
2	Sukumoy Chakravarty: Development Planning- Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Mier, Gerald, and M: Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.jstor.org	
2	http://www.indiastat.com	
3	http://www.epw.in	

**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	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: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF1:C	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:- Theory, 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 – Equity-Marginal Utility – Cardinal and Ordinal concepts of 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 – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12
V	Market Structure 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
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 Nocol, 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 Priyanka Jindal, 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

**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	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I									
ELECTIVE - I: BUSINESS COMMUNICATION									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF1: D	4				3	4	25	75	100
Learning Objectives									

LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.	
LO2	To develop the students to understand about trade enquiries	
LO3	To make the students aware about various types of business correspondence.	
LO4	To develop the students to write business reports.	
LO5	To enable the learners to update with various types of interviews	
Prerequisites: Should have studied Commerce in XII Std.		
Unit	Contents	
No. of Hours		
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile	12
	TOTAL	60

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	

1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahitya bahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagirathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Patten Shetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

**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	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
AVERAG E	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I**SEC I: INTRODUCTION TO ACCOUNTANCY**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF1E1	2				2	2	25	75	100
Learning Objectives									
LO1	To study the objectives, functions, importance and limitations of Accounting								
LO2	To know the meaning, Definition and objective of Book - keeping								
LO3	To understand the methods of Accounting, kinds of Accounts and Accounting rules								
LO4	To study the difference between Book – keeping and Accounting								
LO5	To study the Preparation of Ledger and Trial Balance								
Unit									
Unit	Contents								No. of Hours
I	INTRODUCTION Introduction – Meaning of Accounting, accountancy, Book keeping – Differences and Relationship – Concepts – conventions – Accounting terms – Difference between single entry and Double entry Accounting.								6
II	DOUBLE ENTRY SYSTEM - JOURNAL Principles of double entry – Journal – Recording the transactions in the books of Prime entry – Relation between Journal and Ledger.								6
III	LEDGER Ledger – sub divisions of Ledger – Ledger posting and preparation of Trial Balance.								6
IV	TRIAL BALANCE Trial Balance – Meaning – Differences between Trial Balance and Balance Sheet – items to be debited and credited in the Trail Balance – Preparation of Trial Balance without Ledger.								6
V	CAPITAL AND REVENUE EXPENDITURE Capital and Revenue expenditure – Capital and Revenue Incomes – preparation of Manufacturing Account – Final Accounts without Adjustments.								6
Total								30	

Course Outcomes	
CO1	Evaluate the importance of accounting and accounting information for business.
CO2	Explain books used in accounting.
CO3	Records, classifies and summarizes the financial transactions.
CO4	Debate the necessity of balance sheet equation for accounting records
CO5	Prepares the trial balance sheet and financial statements.
Textbooks	
1	Principles of Accountancy - K.L. Nagarajan , N. Vinayagam, P.L. Mani – Sultan chand (Reprinted - 2019)
2	Financial Accounting – T.S Reddy, A.Murthy – Margham (Reprinted – 2019)
Reference Book	
1	Principles of accountancy – Dalston L. Cecil, Jenitra L. Merwin – Learntech Press (Reprinted – 2019)
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.icaai.org/post.html?post_id=12430 – Financial accounting (CA - Study material)
2	https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf - Financial accounting (CMA – Study Material)

FIRST YEAR – SEMESTER - I**FOUNDATION COURSE – FINANCIAL MARKETS -INTRODUCTION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF1N1	2				2	2	25	75	100
Learning Objectives									
LO1	To get a basic understanding of the products, players and functioning of financial markets, particularly the capital market.								
LO2	To understand the terms and jargons used in the financial newspapers and periodicals								
LO3	To understand the types of financial markets and instruments used for trade								
LO4	To understand the concepts of derivatives								
LO5	To understand the role and functions of the various intermediaries and regulatory bodies in the Indian financial market								
Prerequisites: Should have studied Accountancy in XII Std.									
Unit	Contents								No. of Hours
I	Markets and Financial Instruments Types of Markets: Equity Debt, Derivatives Commodities; Meaning and features of private, Public companies; Types of investment avenues.								6
II	Primary Market Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities; Pricing of Issues; Fixed versus Book Building issues; allotment of Shares; Basis of Allotment; Private Placement.								6
III	Secondary Market Role and functions of Securities and Exchange Board of India (SEBI); Depositories; Stock exchanges Intermediaries in the Indian stock market Listing; Membership; Trading Clearing and settlement and risk management; Investor protection fund (IPF); and Do's and Don'ts for investors, Equity and debt investment.								6
IV	Derivatives Types of derivatives; Commodity and commodity exchanges; Commodity versus financial derivatives								6
V	Financial Statement Analysis Balance sheet; Profit & loss account; Stock market related ratios; Simple analysis before investing in the shares; understanding annual report; Director's report etc.								6
TOTAL								30	
THEORY 100%									
Course Outcomes									
CO1	To remember various constituents of capital market								
CO2	To understand the basic concepts relating to different avenues of investment								

CO3	To understand the role and functioning of the market.
CO4	To apply the concepts of derivatives
CO5	To analysis the difference between the primary and the secondary market
Textbooks	
1	NSE Academy, NCFM -Financial Markets: Beginners Module, Mumbai
2	M. Y. Khan, Indian Financial System, McGraw Hill Education, 2019
Reference Books	
1	H.R. Machiraju (2019). <i>Indian Financial System</i> . New Delhi: Vikas Publishing
2	M.Y. Khan, P.K. Jain (2017), <i>Financial Management</i> . Bangalore: McGraw Hill Education
3	Joydeepb Sen, Abhishek Apte (2013), <i>Fixed Income Markets in India</i> . Mumbai: Shroff Publishers & Distributors Pvt Ltd
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.sciencedirect.com/science/article/abs/pii/001429219390051B
2	https://www.mckinsey.com/mgi/our-research/financial-markets
3	https://www1.nseindia.com/invest/resources/download/Basics_of_finmfts.pdf

FIRST YEAR – SEMESTER - II									
CORE – III: FINANCIAL ACCOUNTING-II									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF203	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	Tulsan , 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**

	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	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

AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2
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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
U23CF204	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 Pawnor 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 Neale 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**

	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	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
AVERAG E	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II**ELECTIVE II– AI/ML FOR FINANCIAL SECTOR**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF2: A	4				3	4	25	75	100
Learning Objectives									
LO1	To gain understanding on the need and significance of Machine Learning for various technology requirements.								
LO2	To identify, formulate, and implement a machine learning project.								
LO3	To explore various applications of machine learning in all business aspects.								
LO4	To introduce the basic concepts, theories and state-of-the-art techniques of artificial intelligence.								
LO5	To introduce basic concepts and applications of machine learning.								
Prerequisites: Should have studied Accountancy in XII Std.									
Unit	Contents								No. of Hours
I	Basics concepts of Machine Learning ML Definition- Various kind of problems tackled using ML- Some standard learning tasks- Learning Stages- Learning Scenarios- Generalization- Data, Models and Learning- Parameter Estimation- Probabilistic Modelling and Inference- Directed Graphical Models- Setting up your working Environment- Supervised vs Unsupervised Learning- Cross Validation- Evaluation metrics								12
II	Advanced concepts of Machine Learning Fundamentals of statistical learning theory- Convergence and learnability- Kullback-Leibler Information- Model selection and the bias variance trade-off- Cross-validation- Regularization- Generative vs Discriminative models- Neural Networks- The Perception- Feed-Forward Neural Networks- Back-propagation and stochastic gradient descent- Regularization and drop-out-Application to investment management.								12
III	Supervised Learning Linear Regression- Parametric Problems- Decision trees- Random forests- Classifications- K Nearest Neighbors- Support Vector- Naïve Bayes.								12
IV	Unsupervised Learning Clustering- K-Means clustering- Dimensionality Reduction- Principle Component Analysis- Hierarchical Clustering- DBSCAN- Semi-supervised learning- Reinforcement Learning.								12
V	Advanced Neural Networks Convolutional Neural Networks- Recurrent Neural Networks- Long Short-Term Memory (LSTM)- Auto encoders- Applying Learning to Real problems- Image Classification & Segmentation- Scoring Opinion and Sentiments- Recommending Products and Movies-Bit coin Prediction- Predicting from the Limit Order Book.								12
TOTAL								60	

THEORY 100%	
Course Outcomes	
CO1	Understand the basic definition and need for machine learning.
CO2	Study the basic mathematics for machine learning.
CO3	Understand the core aspects behind any machine learning project.
CO4	Ability to implement a machine learning project
CO5	Ability to identify potential applications of machine learning in real time.
Textbooks	
1	Mac Namee, B., D'Arcy, A., Kelleher, J. D. (2015). Fundamentals of Machine Learning for Predictive Data Analytics: Algorithms, Worked Examples, and Case Studies. United Kingdom: MIT Press...
2	Artificial Intelligence and Intelligent Systems, by N P Padhy, Oxford University Press,
3	Lopez de Prado, M. (2018). Advances in Financial Machine Learning. Germany: Wiley...
4	Dixon, M. F., Halperin, I., Bilokon, P. A. (2020). Machine Learning in Finance: From Theory to Practice. Germany: Springer International Publishing.
5	Mueller, J. P., Massaron, L. (2021). Machine Learning For Dummies. United States: Wiley.
Reference Books	
1	Guido, S., Müller, A. C. (2016). Introduction to Machine Learning with Python: A Guide for Data Scientists. United States: O'Reilly Media.
2	Mueller, J. P., Massaron, L. (2021). Machine Learning For Dummies. United States: Wiley.
3	Cooper, S. (2018). Machine Learning for Beginners: An Introduction for Beginners, Why Machine Learning Matters Today and How Machine Learning Networks, Algorithms, Concepts and Neural Networks Really Work. (n.p.): Steven Cooper.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.kdnuggets.com/2020/03/trends-machine-learning-2020.html
2	https://mobidev.biz/blog/future-ai-machine-learning-trends-to-impact-business
3	https://venturebeat.com/2020/01/02/top-minds-in-machine-learning-predict-where-ai-is-going-in-2020/

FIRST YEAR – SEMESTER - II									
ELECTIVE - II: INSURANCE AND RISK MANAGEMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF2:B	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic concepts of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
LO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.								12
V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.								12
TOTAL								60	
Course Outcomes									
CO1	Identify the workings of insurance and hedging								
CO2	Evaluate the types of insurance policies and settlement								
CO3	Settle claims under various types of general insurance								
CO4	Know the protection provided for insurance policy holders under IRDA								
CO5	Evaluate the assessment and retention of risk								

Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Gollgatia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

**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	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAG E	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II									
ELECTIVE - II: INTERNATIONAL TRADE									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF2: C	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents							No. of Hours	
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context							12	
II	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 Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.							12	
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.							12	
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.							12	
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.							12	
	TOTAL							60	
Course Outcomes									
CO1	Distinguish between the concept of internal and international trade.								
CO2	Define the various theories of international trade.								
CO3	Examine the balance of trade and exchange rates								
CO4	Appraise the role of IMF and IBRD.								
CO5	Define the workings of WTO and with special reference to India.								

Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	Bimal Jaiswal & Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

**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	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
AVERAG E	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
U23CF2: D	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.	Shaikh saleem, 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, F T 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**SEC II: PRINCIPLES OF MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF2E2	2				2	2	25	75	100
Learning Objectives									
LO1	Express the fundamental concepts relating to business and method to start and manage a business								
LO2	Discuss the features principles and functions of management								
LO3	Sketch the planning process and the steps involved in decision making process.								
LO4	Demonstrate the common organizational structures and the merits and demerits								
LO5	Analyse the leadership styles and its importance								
Unit									
Unit	Contents								No. of Hours
I	BUSINESS Definition-Characteristics-Objectives of business-Forms of Business Organization-Sole Proprietorship-Partnership firm-Company-features-Sole Proprietorship								6
II	MANAGEMENT AND PLANNING Management: Definitions-Features of management-Principles of management- Planning: Meaning-Steps in Planning-Planning Process-Decision making								6
III	ORGANISING AND STAFFING Organising: Definition and meaning-Features of Organising-Organisational Structure- Delegation –Process-Staffing: Meaning-Objectives-Recruitment-Sources of Recruitment								6
IV	LEADERSHIP AND COMMUNICATION Motivation: Definition- Maslow’s theory of Hierarchy of needs- Douglas McGregor’s theory- Leadership: Importance- Leadership Styles- Qualities of a good leader- Communication: Process- Types of Communication								6
	Total								30
Course Outcomes									
CO1	Describe the primary functions of management and the role of managers								

CO2	Describe the work of major contributors to the field of management
CO3	Explain how managers align the planning process with company mission , vision and values
CO4	Identify common organizational structures
CO5	Discuss the Importance of Co Ordination and Control
Textbook	
1	Dr. C.B. Gupta, Business Organisation and Management, Sultan Chand & Co, 2010
Reference Books	
1	Charles W.L. Hill, Steven L. McShane, Principles of Management, McGrawHill, 1 st 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
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

SEC III: INTRODUCTION TO COMPUTER – MS WORD

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CFPS 3	2				2	2	40	60	100
Learning Objectives									
LO1	To understand the basics of MS Word								
LO2	To learn the concepts of editing features								
LO3	To familiarize with tables								
LO4	To gain knowledge about page formatting and mail merge								
LO5	To enable the students in understanding the importance of MS power point presentation								
Unit Contents									
Unit	Contents								No. of Hours
I	Beginning to Use Microsoft Word Word Processing versus Desktop Publishing - Starting - Microsoft Word 2007 - Opening a New Document - Saving a Document - Getting Help with MS Word - Basic Editing: The Cursor, Inserting Text - Deleting Text - Text Undo and Redo -Wrap Text, Formatting - Selecting Text, Applying a Font – Changing Font Size -Font Attributes - Font Colour - Clear Formatting, Text Alignment Copying and Moving Texts and Objects - The Clipboard – Paste.								6
II	Editing Features Spell Check — Thesaurus - Auto Correct – Creating Own Default Dictionary. Word Count -Track Changes -Accepting and Rejecting Changes - Page View – Zoom. Paragraph Formatting - Changing Paragraph Alignment - Indenting Paragraphs. Add Borders or Shading to a Paragraph, Apply Paragraph Styles –Change Spacing between Paragraphs and Lines								6
III	Tables Creating Tables: Creating a table by highlighting the boxes, Create a table by using Insert Table command, Converting Text into a Table - Quick Tables - Entering Text. Table Tools -Inserting rows and columns- Deleting Cells, Rows or Columns - Merging Cells and Splitting Cells -Adjusting Column Width- Position text within a Cell. Borders and Shading. Bulleted and Numbered Lists - Creating Outlines								6

IV	Page Formatting and Mail Merge Apply a Page Border and Colour. Changing the Orientation, Size of the Page, or Size of Columns. Insert Headers and Footers (including Page Numbers Creating a Page Break- inserting Graphics, Pictures, and Table of Contents – Inserting Special Characters. References and Citations -Macros - Compare and Merge Documents. Protect Document. Mailing Lists - Creating a List for Mail Merge – Mail Merge.	7
V	MS – Power Point Presentation Create and Manage Presentations: Create a Presentation, Insert and Format Slides, Modify Slides, Change Presentation Options and Views, Configure and Present a Slide Show. Insert and Format Text, Shapes, and Images: Insert and Format Text, Insert and Format Shapes and Text Boxes, Insert and	8
	Format Images. Insert Tables, Charts, SmartArt, and Media: Insert and Format Tables, Insert and Format Charts, Insert and Format SmartArt graphics. Apply Transitions and Animations: Apply Slide Transitions, Animate Slide Content, Set Timing for Transitions and Animations.	
	Total	30
Course Outcomes		
CO1	Develop practical knowledge in MS-Word.	
CO2	Utilise the tools like Spell Check, Word Count and Paragraph Formatting	
CO3	Create and edit Tables and use bullets functions.	
CO4	Apply page formatting and create letters through mail merge.	
CO5	Create and manage power point presentation.	
Textbook		
1	Study material prepared by the Department	
Reference Books		
1	Faithe Wempen, Microsoft Word 2010 in Depth, Que Publishing, 2010, ISBN 9780789743114	
2	Katherine Murray, Microsoft Word 2010 Inside Out, 1st Edition, 2010, ISBN 9780735627291	
3	Lalit Mali, Microsoft Office 2016- Word, Excel, One Note, 1st Edition, Notion Press, 2017	

4	Dorothy House, Word, Excel and Power Point-Just for beginners, 2015, Outskirts Press Incorporated
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special_offers/microsoft-office-specialist.html
2	https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word2019?source=search &m=1

CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF30 5	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 of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
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								15

	Methods.	
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 Voll, 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 &Nozer Shroff, 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: COMPANY LAW									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF306	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, 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	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5	Preethi Agarwal, 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**

	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	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
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3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE III– FINANCIAL DERIVATIVES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
U23CF3:A	4				3	4	25	75	100	
Learning Objectives										
LO1	To explain the basics of the Indian equity derivatives market.									
LO2	To learn about various derivative products									
LO3	To understand the difference in Forward and Future contracts									
LO4	To impart knowledge on various trading strategies that can be built using futures and options on both stocks and stock indices.									
LO5	To know the trading, clearing and settlement system									
Prerequisites: Should have studied Accountancy in XII Std.										
Unit	Contents							No. of Hours		

I	Basics of Derivatives & Understanding Index Basics of Derivatives - Evolution - Indian Derivatives Market - Market participants – Types - Significance - Various risk faced by the participants - Introduction to Index - Significance - Types – Attributes - Index management - Major Indices in India, - Applications of Index.	12
II	Introduction to Forwards, Futures & Options Payoff Charts - Futures pricing - Cash and carry / Non-arbitrage model - Expectancy model of futures pricing - Concept of convergence of cash and futures prices - Basic differences in Commodity - Equity and Index Futures - Uses of futures - Role of different players - Use of futures contract as an effective instrument for managing risk, Strategies for hedging, speculation and arbitrage	12
III	Option Trading Strategies & Systems Option spreads - Payoff charts - Straddle - Strangle - Covered Call - Protective Put Collar - Butterfly spread. Trading Systems, Corporate hierarchy, Order types and conditions, Selection criteria of Stock for trading and Index for trading - Adjustments for Corporate Actions - Position Limits - Daily newspapers to track	12
IV	Clearing and Settlement system & Legal and Regulatory Environment Clearing Members - Role and Eligibility norms - Mechanism and computation of open positions - Settlement of stock and index - margining and mark to market under SPAN, Risk Management features and position limits. - Rules and regulations - Recommendations of the L.C Gupta Committee, Recommendations of the J R Verma Committee.	12
V	Taxation & Sales Practices and Investors Protection Services Accounting of contracts, Taxation of securities. Risk profile - Importance of Sales process, Importance of KYC, Documents to trade in Derivatives contract, Best practices in Derivatives sales, Investors Grievance Mechanism.	12
TOTAL		60
THEORY 100%		
Course Outcomes		
CO1	Understand the basic definition and need for machine learning.	
CO2	Study the basic mathematics for machine learning.	
CO3	Understand the core aspects behind any machine learning project.	
CO4	Ability to implement a machine learning project.	
CO5	Ability to identify potential applications of machine learning in real time.	
Textbooks		
1	NISM (2019), NISM Series VIIIA Equity Derivative Module, Delhi: Taxman	
2	NCFM – Derivatives Market – Dealers Module, by NSE Academy, Mumbai	
3	Robert Baker (2010), “The Trade Lifecycle: Behind the Scenes of the Trading Process. New Delhi, Wiley India.	

Reference Books	
1	Franklin R. Edwards (1992) Cindy W.Ma. Futures & Options. Bangalore: McGraw Hill
2	Jagadish R. Raiyani (2011).Financial Derivatives in India, Chennai: New Century Publication
3	Bhushan Vijay Kumar Jadhav (2018), Option Trading Strategies: Independently Published
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.imf.org/external/bopage/pdf/98-1-20.pdf
2	https://backup.pondiuni.edu.in/sites/default/files/downloads/Financial-derivatives-260214.pdf
3	https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_FD_NOTES.pdf

<u>SECOND YEAR – SEMESTER – III</u>									
<u>ELECTIVE - III: BUSINESS LEGISLATION</u>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF3:B	3				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the Factories Act, 1948								
LO2	To provide insights on the Foreign Exchange Management Act, 1999								
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
LO4	To enable the students to learn about the Competition Act 2002								
LO5	To familiarise the students about the existence of Intellectual Property Rights								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.								12
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								12
III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.								12
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.								12
V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.								12
TOTAL								60	
Course Outcomes									
CO1	Acquire knowledge on Factories Act, 1948								
CO2	Analyse the role of Foreign Exchange Management Act, 1999								

CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002
CO4	Evaluate the importance of Competition Act, 2002
CO5	Gain knowledge on Intelligence Property Rights
Textbooks	
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
Reference Books	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

**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	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

SECOND YEAR – SEMESTER - III									
ELECTIVE III: BUSINESS MATHEMATICS & STATISTICS									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF3: C	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 Narain Agarwal, 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/

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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	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
AVERAG E	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III									
ELECTIVE - III: E- COMMERCE									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF3: D	3				3	4	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents							No. of Hours	
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E-Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.							12	
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.							12	
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.							12	
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.							12	
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.							12	
							TOTAL		60
CO	Course Outcomes								

CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights
Textbooks	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce: From Vision to Fulfilment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K Clark Global Electronic Commerce-Theory and Case Studies, The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

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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	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
AVERAG E	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III**SEC – IV: ENTREPRENURIAL SKILL DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF3S4					1	1	25	75	100
Learning Objectives									
LO1	Introduction to entrepreneurial development								
LO2	To learn about the skills relevant to business development								
LO3	Learn about various financing schemes available to entrepreneur								
LO4	Understand various sources of finance								
LO5	Introduction to various business organisation types								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction Definition- Concept -Characteristics -Functions-Difference between Entrepreneur and Enterprise, Entrepreneur and Manager, Entrepreneur and Intrapreneurs -Types of Entrepreneurs- New generations of entrepreneurship: Social Entrepreneurship – Edupreneurship- Ecopreneur-Self Help Groups-Health Entrepreneurship-Tourism Entrepreneurship-Women Entrepreneurship								3
II	Entrepreneurship Development Skills Business management skills, Teamwork and leadership skills, Communication and listening, Customer service skills, Financial skills, Analytical and problem-solving skills, Critical thinking skills, Strategic thinking and planning skills, Technical skills. Classroom Activity: <ol style="list-style-type: none"> 1. Shift the Paradigm from Individual to Team 2. Build a Creative Atmosphere 3. Healthy Communication Fosters Collaboration 4. Work Together, Celebrate Together 5. Keep your Employees Stress-Free 								3
III	Financial assistance and services DIC-SIPCOT-TIIC-NSIC-SIDO-SIDC-KVIC-SIDBI-EDII-SFC-IDBI-ICICI-IFCI Classroom Activity: <ol style="list-style-type: none"> 1. Invite entrepreneurs, industry officials, bankers for interaction 2. Identify your hobbies and interest and convert them into business ideas 3. Select any product and prepare its cost sheet 4. Open a saving account and built your own capital 5. Engaging in marketing of products 6. Select a social cause, set objectives, plan and work for its accomplishments 								3

IV	<p>Sources of Finance Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes. Field Activity</p> <ol style="list-style-type: none"> 1. Coir mattress cushions and matting 2. Hand gloves of all types 3. Lamp holders, letter boxes 4. Paper conversion products like ice cream cup, paper cup, saucers and paper plates, paper bags, envelops. 5. Pickles, pap pads ,beauty parlours 6. Servicing of gardening equipment's, internet browsing 	3
V	<p>Introduction to various form of business organization Sole proprietorship, partnership, corporations, Limited Liability company- mission, vision and strategy formulation Field Activity</p> <ol style="list-style-type: none"> 1. Develop awareness about entrepreneurship and successful entrepreneurs 2. Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication 3. Understand the entrepreneur and assess their strengths and weaknesses from an entrepreneurial perspective. 4. Assignments and Projects; and Practical Experiences including challenges, internships and apprenticeships. 	3
Total		15
Course Outcomes		
CO1	Developing entrepreneurship development	
CO2	Learn about various skills required to be successful	
CO3	Learn about various financing schemes available to entrepreneur	
CO4	Understand various sources of finance	
CO5	Identify the relevant business organisation to their business	
Textbook		
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. Anilkumar Entrepreneurial development, new age international, new delhi	
Reference Books		
1	Jaysree Suresh, entrepreneurial development Margham publication, Chennai 2019	

2	RajShanker, entrepreneurial development, vijay Nicole imprints pvt ltd, Chennai 2018.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.entrepreneur.com
2	http://inventors.about.com/od/entrepreneur/

SECOND YEAR – SEMESTER – III**SEC V: COMPUTER TOOLS – SPREAD SHEET**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CFPS5	2				2	2	40	60	100
Learning Objectives									
LO1	To understand the basics of MS Excel								
LO2	To learn the concepts of entering information into MS-Excel								
LO3	To familiarize with adding elements to a workbook								
LO4	To gain knowledge about Apply Custom Formats and Layouts								
LO5	To enable the students in understanding the importance of Create Advanced Formulas and Formatting								
Unit									
Unit	Contents								No. of Hours
I	Introduction to MS Excel Introduction and Navigating MS Excel – Cells, Rows, and Columns. Workbooks –Opening – Labelling and Naming. Adding and Deleting. Hiding/ Unhiding. Columns and Rows – Adjacent Columns –Separated Columns. Saving Workbooks -Saving an Existing File. Headers and Footers. Margins for Headers and Footers – Print Area ~print a Range of pages. Printing.								4
II	Entering Information into MS - Excel Entering data – Entering Labels and Values - Entering Values – Multiple Entries. Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns. To Paste an item from clipboard. Inserting and Deleting Rows and Columns-To insert a Column – To insert a Row. Filling Cells with a Series of Data —Editing Cell Data – Find and Replace, Go to a Cell Data. Locking Rows and Columns by Freezing Panes -Spell Check – AutoCorrect. Formatting a Worksheet – Change Font Style and Sizes - Adding Borders and Colours to Cells. Changing Column Width- Changing Column Width using the Mouse – Changing Row Height. Change a Row Height by dragging the Mouse -Merge Cells. Applying Number Formats-Creating Customer Number Formats-Align Cell Contents. Creating Your Own Cell Styles – Conditional Formatting – Freeze and Unfreeze Rows and Columns.								6
III	Adding Elements to a Workbook Adding Images – Modifying Images. Adding WordArt- Inserting AutoShapes-Adding Clipart – Adding a Hyperlink. Charts-								5

	Types of Charts Chart Tools – Modifying and Moving a Chart. Organizational Charts - Changing an Organizational Chart – Other changes to Charts.	
IV	Apply Custom Formats and Layouts Apply custom data formats - Creating custom formats (number, time and date) - Using advance fill series options - Apply advanced conditional formatting and filtering - Creating custom conditional formats - Using functions to format cells - Creating advanced filters - Apply customs styles	5

	and templates-creating-modifying cell styles - Creating customs colour and font formats - Creating themes - Creating fields.	
V	Create Advanced Formulas and Formatting Definition and Explanation of Formulas - Using the IF, AND, and OR functions - Using the SUMIF, AVERAGEIF, and COUNTIF - Conditional Formatting - Using the VLOOKUP - Using the HLOOKUP - Creating advanced chart elements - Creating dual-axis charts - Creating custom chart templates - Creating Pivot Tables.	5
	Total	30

Course Outcomes

CO1	Build knowledge in basics of Excel for navigation and construction of worksheet.
CO2	Prepare Spread sheet by integrating the basic formatting functions.
CO3	Create charts using advanced chart elements in Excel.
CO4	Create a table inserting rows and columns and entering data into the table.
CO5	Appraise data through the use of intermediate formulations of lookups and reference data.

Textbooks

1	Dr. D. Joseph Anbarasu et al., – Excel for business, Learn Tech Press, Trichy (2009).
2	Joyce J. Nielsen – Microsoft Official Academic Course MICROSOFT EXCEL 2016- ISBN:978-1-11-927299-1

Reference Books

1	John Walkenbach, Excel 2016 Bible, Wiley, 1st Edition
2	William Fischer, Excel: Quick Start Guide – From Beginner to Expert, Create Independent Publishing Platform, 13th Edition 2016.

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wiseowl.co.uk/excel/exercises/standard/
2	https://www.excel-exercise.com/

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF407	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	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, and Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of								15

	Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	
	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. Mukesh Bramhbutt, 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

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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

COREPAPERVIII –PRINCIPLESOFMARKETING

Subject						Inst.	Marks
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Code	L	T	P	S	Credits	Hours	CIA	External	Total
U23CF408	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 XII 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	Market Segmentation Meaninganddefinition-Benefits–Criteriaforsegmentation– Typesofsegmentation–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.								15
III	Product & Price Marketing Mix—anoverviewof4P’sofMarketingMix– Product–IntroductiontoStagesofNewProductDevelopment– ProductLifeCycle—Pricing–Policies-Objectives– FactorsInfluencingPricing– Kinds of Pricing.								15
IV	Promotions and Distributions 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.								15

	Competitive Analysis and Strategies	
V	Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E–Tailing–CRM–MarketResearch–MISandMarketingRegulation.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of ‘]marketing	
CO2	Applythe4p’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	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi	
2	Dr.C.B.Gupta& Dr. N. Rajan Nair, Marketing Management, Sultan Chand &Sons, New Delhi.	
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai	

4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi
Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
2	Dr. J. Jayasankar, Marketing Management, Martha Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
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/

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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	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

SECOND YEAR – SEMESTER - IV**ELECTIVE IV– ANALYTICS FOR FINANCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF4: A	3				3	3	25	75	100
Learning Objectives									
LO1	To gain understanding on the need and significance of Financial Analytics for various business requirements.								
LO2	To understand the Basic concepts of R								
LO3	To gain financial analytics knowledge using python								
LO4	To identify, formulate, and implement a Fintech project using R								
LO5	To prepare the project using Python								
Prerequisites: Should have studied Accountancy in XII Std.									
Unit	Contents							No. of Hours	
I	Financial Analytics Introduction: Meaning-Importance of Financial Analytics Uses-Features-Documents used in Financial Analytics: Balance Sheet, Income Statement, Cash flow statement-Elements of Financial Health: Liquidity, Leverage, Profitability. Analysts: Role and Responsibilities Information and Knowledge-Methodology-Data-Required Competencies for the Analyst-Hypothesis Driven Methods-Data Mining with Target Variables-Explorative Methods-Business requirements.							9	
II	Financial Analytics with R What is R and its application - Language features: functions, Assignment, Arguments and types. Financial Statistics: Concept and mathematical expectation - Probability - Mean; SD and Variance - Skewness and Kurtosis - Covariance and correlation - Capital Asset Pricing model. Financial Securities: Bond and Stock investments - Housing and Euro crisis - Securities Datasets and Visualization - Plotting multiple series. Time Series and Sharpe ratio: Examining and Stationary - Auto Regressive and integrated moving average Processes. Time periods and Annualizing - Ranking investment candidates - Sharpe Ratio for Income Statement growth.							9	
III	Financial Analytics with Python Numbers in Python: Using type with different and creating an imaginary number - using numbers: using math operations and number formats. Python ingredients: Variables, names and objects - Numbers: Integers - Precedence - Bases - type. Conversion, Strings: Create coin Quotes-Reading Crossovers-Pairs trading- Financial Plots- Financial Data- Regression Analysis. Supervised Learning: Linear Regression- Ordinary							9	

	Least Squares- Regularized Regression- Logistic Regression- K-Nearest Neighbors- Linear Discriminant Analysis- Classification and Regression Trees- Unsupervised Learning: Dimensionality Reduction- Clustering Techniques- k-means Clustering.	
IV	Financial Analytics Applications using R Gauging the market Sentiment: Mark or Regime Switching model - Bayesian reasoning - Beta distribution. Stimulating Trading Strategies: Foreign exchange markets - Chart analytics - Initialization and finalization - Bayesian Reasoning within Positions. Prediction using fundamentals and binomial model for options: Best income statement Portfolio - obtaining Price Statistics - combining the income statement with Price statistics - Prediction using classification trees and Recursive Partitioning. Applying Computational finance - risk Neutral Pricing and No Arbitrage - High Risk - Free Rate Environment.	9
V	Financial Analytics and Development using Python Excel Integration- Basic Spreadsheet Interaction- Scripting Excel with Python- Object Orientation and Graphical User Interfaces- Object Orientation- Basics of Python Classes- Simple Short Rate Class- Cash Flow Series Class- Graphical User Interfaces- Short Rate Class with GUI- Updating of Values- Cash Flow Series Class with GUI- Web Integration- Web Basics- Web Plotting- Static Plots- Interactive Plots- Real-Time Plots- Rapid Web Applications- Web Services.	9
	TOTAL	45
THEORY 100%		
Course Outcomes		
CO1	Describe, define and apply the major components of the Financial Analytics and its importance in Fintech	
CO2	Learn and apply the financial analytics process in R	
CO3	Learn and apply the financial analytics process in Python	
CO4	Learn and implement the applications of Financial Analytics using R	
CO5	Apply python concepts and practices to advanced financial analytics	
Textbooks		
1	Financial Analytics with R _ Mark J. Bennets, Cambridge University Press	
2	Introducing Python - OREILLY modern computing in simple packages - BILL LUBANOVIC - Shroff Publishers & Distributors Pvt. Ltd, Sep, 2015 , Mumbai	
3	Beginning Python - Peter Norton Ctl, - WILEY - 2005 , New Delhi	
4	Mac Namee, B., D'Arcy, A., Kelleher, J. D. (2015). Fundamentals of Machine Learning for Predictive Data Analytics: Algorithms, Worked Examples, and Case Studies. United Kingdom: MIT Press	
5	Lopez de Prado, M. (2018). Advances in Financial Machine Learning. Germany: Wiley	
6	Dixon, M. F., Halperin, I., Bilokon, P. A. (2020). Machine Learning in Finance: From Theory to Practice. Germany: Springer International Publishing	

Reference Books	
1	Fundamentals of Business Analytics -R N Prasad,. Seema Achavya,Wiley India PVT Ltd, New Delhi, P.No: 87-100, P.No:115-125 3
2	Naik, K. (2019). Hands-On Python for Finance: A Practical Guide to Implementing Financial Analysis Strategies Using Python. United Kingdom: Packt Publishing
3	Molin, S. (2019). Hands-On Data Analysis with Pandas: Efficiently Perform Data Collection, Wrangling, Analysis, and Visualization Using Python. United Kingdom: Packt Publishing
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://towardsdatascience.com/python-for-finance-the-complete-beginners-guide-764276d74cef
2	https://pythonforfinance.net/
3	https://github.com/yhilpisch/py4fi
4	https://github.com/wilsonfreitas/awesome-quant
5	https://www.incworx.com/blog/sql-server-2020

SECOND YEAR – SEMESTER – IV									
ELECTIVE – IV FINANCIAL SERVICES									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF4:B	4				3	3	25	75	100
Learning Objectives									
LO1	To impart knowledge on the role and function of the Indian financial system.								
LO2	To enrich their knowledge on key areas relating to management of financial products and services								
LO3	To familiarize students about Venture Capital, Leasing.								
LO4	To make them understand the Credit Rating system.								
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours

I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	9
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	9
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	9
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	9
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-Need and Operations- Role of NSDL and CSDL.	9
TOTAL		45
Course Outcomes		
CO1	Summarise the role and function of the financial system	
CO2	Gain practical knowledge on key areas relating to management of financial products and services	
CO3	Familiarize students about Venture Capital, Leasing.	
CO4	Infer the importance of the Credit Rating system.	
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	
Textbooks		
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.	
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.	
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.	
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.	
Reference Books		

1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

**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	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	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	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV										
ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION										
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
U23CF4:C	3				3	3	25	75	100	
Learning Objectives										
LO1	To understand the nature of consumers and consumerism									
LO2	To know how consumers are exploited									
LO3	To be familiar with consumer rights and duties									
LO4	To learn about Consumer Protection Act									
LO5	To gain insights into consumerism in India.									
Prerequisite: Should have studied Commerce in XII Std.										
Unit	Contents								No. of Hours	

I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services-Challenges of Consumer Exploitation.	9
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	9
TOTAL		45
Course Outcomes		
CO1	Remember and recall aspects in consumerism	
CO2	Identify the reasons for consumer exploitation	
CO3	Discover the rights and duties of a consumer	
CO4	Create an environment which protects the consumers in India	
CO5	Critically appraise the consumer Protection Act	
Textbooks		
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication	
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann	
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.	
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA	
Reference Books		
1	Hoyer, W. D. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA	
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad	
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.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
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	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	12	10	10	10	15	10	10
AVERAG E	3	2	2.6	2	2.4	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

<u>SECOND YEAR – SEMESTER – IV</u>									
Elective IV- Operation Research									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF4: D	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.								
Prerequisite: Should have studied Statistics in 1st year B.Com.									
UNIT	Contents							No. of Hours	
I	Introduction to Operations research and Linear Programming 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							9	
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		
-	S Kalavathy, Operations Research, Vikas Publications, Noida	
-	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019	
-	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai	
-	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021	
-	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 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	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
AVERAG E	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium, 1- Low

SECOND YEAR – SEMESTER - IV

SKILL ENHANCEMENT COURSE- 6: INTRODUCTION TO LIFE SKILLS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF4S6	2				2	2	40	60	100
Learning Objectives									
LO1	To impart the knowledge wellness and mental health								
LO2	To understand the interpersonal skills								
LO3	To gain knowledge on employability skills								
LO4	To enable the students to acquire knowledge numerical skills								
LO5	To have an insight on the out bound training								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	PERSONAL SKILLS 1.Wellness and Mental Health Skills -Copying with Emotions a. Managing emotions (Mindfulness/ Managing& Controlling anger, stress, anxiety, Peer pressure/ Depression & Suicidal tendencies – signs & prevention) – Resilience/ Coping strategies b. Emotional Quotient 2.Health and Hygiene/ Self Care a. Food and Nutrition/ Dietary guidance and lifestyle/ Calories count/ Healthy weight range/ Simple Recipes b. Staying healthy and fit –Importance of Sleep/ Health risk / Basic First Aid								6
II	SOCIAL AND INTERPERSONAL SKILLS 1.Effective communication – barriers to communication – oratorical skills- need for listening skill 2.Building Relationship skills a. Healthy Relationship - Parents, siblings (sibling rivalry), friends (peer pressure), in place of study and work 3.Media Influence -Issue and concerns 4.Basic Etiquette a. Phone Etiquette / Table Manners / Giving and accepting Compliments 5.Leadership skills / Conflict management / Team work / Empathy								6
III	EMPLOYABILITY SKILLS 1.Study skills and memory technique / Examinations preparation 2.Priorities & Goal setting 3.Time management – Time Log 4.Career planning, importance, and steps 5.Interview – types of Interviews (face to face, online, telephonic etc, preparation (FAQ in interviews, Attire & Accessories etc), dos and don'ts 6.Job application and resume								6

IV	NUMERICAL SKILLS 1.Creative and critical thinking / Lateral thinking & Problem solving 2.Aptitude and Numerical Ability 3.Need and ways to save money – Budgeting, Investment 4.Calculating discount percentages and promotional offers 5.Tax calculation	6
V	ACTIVITIES AND OUT BOUND TRAINING 1.Activities a. Case study b. Role play c. Sharing experience d. Audio – Visual models e. Connect to your community f. Contributing to your community g. Puzzles and teasers h. Self-assessment Questionnaires i. Me charts j. Field trips and report k. Out Bound Training 2.Work Book	6
TOTAL		30
CO	Course Outcomes	
CO1	Acquire knowledge on managing mental and personal fitness.	
CO2	Build social and interpersonal skills	
CO3	Relate the skills required for employability.	
CO4	Appraise the nuances required for developing numerical skills	
CO5	Demonstrate various activities that enhance life skills.	
Textbooks		
1	Sophrosyne (A Primer on Life Skills for Undergraduate Students)	
2	Work Book	
Reference Books		
1	Course Book: For undergraduates of all Disciplines Edited and Published by: Training & Placement Division	

SECOND YEAR – SEMESTER – IV**SEC – VII: Investment**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF4S7	2				2	2	40	60	100
Learning Objectives									
LO1	To understand the service learning concept and its relevance to society								
LO2	To Familiarize the students with the basic terminologies of share market and its application								
LO3	To facilitate students to identify the candlestick, chart, patterns and take investment decision.								
LO4	To Guide the students in understanding fundamental concept and technical indicators.								
LO5	To develop the skill to take right entry and exit of the stocks at right point of time.								
Unit									
Unit	Contents								No. of Hours
I	<p>CONCEPTS OF SERVICE-LEARNING Service –Learning-Definition, difference between community service and service-learning, principles; Whole Person Education. Identifying Community Needs, Community Partners, Reflection, and Reciprocity. Public Dissemination; Understanding of Community dynamics. Project Planning Stages and report preparation.</p> <p><u>Classroom Activity:</u></p> <p>I. Group discussion about Civic/Social responsibility (Display of Video/Documentary film (Through this activity Students should recognize civic responsibility of the society)</p> <p>II. Conduct a role play/games/drawing to provide problem solving skill and ignites critical thinking.</p> <p>III. Group activity to frame questionnaire for identify community needs</p>								6

	IV. Reflection on identify the need of the community (Students go to the community for identify the community needs and reflect their experience)	
II	<p>INVESTMENTS</p> <p>Introduction to investments -Power of compounding and rule of 72-change in investment behavior-Reasons for not making investments</p> <p>- Different avenues for investments (Fixed deposits, postal schemes, mutual funds, gold etc.) -Top ten investments options in India</p> <p>-Selection of investments based on risk profiling- Caution against Ponzi scheme and unregistered investment advisors.</p> <p>Classroom Activity:</p> <ol style="list-style-type: none"> 1. Lecture method 2. Group discussion 	6
III	<p>FINANCIAL MARKETS</p> <p>Introduction to financial markets, shares-Problems faced by investors in stock market-Opening a trading and demat account - Documents required for opening a demat account- Demat account vs. trading account-Regulations on Trading-Selection of stocks/portfolio/debentures</p> <p>Classroom Activity:</p> <ol style="list-style-type: none"> 1.Lecture method 2. Group discussion 	6
IV	<p>Community Engagement - I</p> <p>Building awareness about various investment schemes (fixed deposits, Indian postal schemes, mutual funds, NPS and stock investments etc.)- Creating awareness about Ponzi schemes and unregistered investment advisors</p> <p>Field Activity</p> <ol style="list-style-type: none"> i. Identifying the community ii Performing need analysis iii Planning the delivery of S-L iv. Collecting feedback 	6

V	<p>COMMUNITY ENGAGEMENT – II</p> <p>Creating awareness among the society on the Financial Markets and its advantages- Training them on basic trading functionality - Building financial awareness about the financial fake advisors- Raising awareness about common investing mistakes committed by Investors</p> <p>Field Activity</p> <p>i. Identifying the community ii Performing need analysis iii Planning the delivery of S-L iv. Collecting feedback</p>	6
	Total	30
Course Outcomes		
CO1	To Understand overall share market	
CO2	To Identify the trends, support and resistance in the stock market	
CO3	To understand how to build portfolio and investment decision in appropriate manner.	
CO4	To develop skill of identification of candlesticks and chart patterns	
CO5	To Understand the regulations of stock exchanges in India.	
	Textbook	

Web Resources	
1	https://www.nuvamawealth.com/insight/today-s-perspective-1/10-types-of-investment-and-how-they-work-fc9feb
2	https://accountlearning.com/problems-faced-by-investors-in-indian-capital-market/

3	https://www.elmhurst.edu/blog/what-is-service-learning/
4	https://www.nseindia.com/regulations/exchange-market-regulations-rules-byelaws-nseil

THIRD YEAR – SEMESTER - V									
CORE – IX: COST ACCOUNTING - I									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF509	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 & Gurusamy S, Cost Accounting, 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**

	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	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	
U23CF510	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	<p>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.</p>	15
IV	<p>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.</p>	15
V	<p>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.</p>	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**

	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	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
U23CF511	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 Prakasan. 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	

3 – Strong, 2- Medium, 1- Low

**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	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
AVERAG E	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

THIRD YEAR – SEMESTER – V**CORE –XII: AUDITING & CORPORATE GOVERNANCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF51 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, Sahitya Bhawan Publications, Agra
4	Aruna Jha, 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, Sahitya Bhawan Publications, Agra
3	C. B. Gupta, Neha Singhal, 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**

	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	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
AVERAG E	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 I– BLOCK CHAIN MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF5:A	4				3	4	25	75	100
Learning Objectives									
LO1	To give an overview on block chain technology.								
LO2	To gain knowledge on Bit coin and network structure.								
LO3	Familiarize with crypto currencies.								
LO4	To learn the technical challenges in Block chain technology.								
LO5	To develop & integrate ideas from various domains and implement the technology in different perspectives.								
Prerequisites: Should have studied Accountancy in XII Std.									
Unit	Contents								No. of Hours
I	Overview of Block Chain A Payment System- Two types of Software Architecture- Advantages of Distributed Systems- Disadvantages of Distributed Systems- Mixing Centralized and Distributed Systems- Purpose of Block chain- Layers of Block chain- Block chain Uses and Use Cases- Laying the Block chain Foundation- Cryptography- The Structure of Block chains- Block chain Applications- The Block chain Life Cycle- Block chains in Use.								12
II	Overview of Bit coins History of Money- Dawn of Bit coin- Bit coin Definition- Working with Bit coins- The Bit coin Block chain- Block Structure- Merkle Tree- The Genesis Block- The Bit coin Network- Network Discovery for a New Node- Bit coin Transactions- Consensus and Block Mining- Block Propagation- Bit coin Scripts- Bit coin Wallets.								12
III	Block Chain 1.0, 2.0 and 3.0 Block chain 1.0: Currency- How a Crypto currency Works- Block chain 1.0 in Practical Use- Block chain 2.0: Contracts- Financial Services- Crowd funding- Bit coin Prediction Markets- Smart Property- Smart Contracts- Block chain 2.0 Protocol Projects- Ethereum: Turing Complete Virtual Machine- Automatic Markets and Trade nets- The Block chain as a Path to Artificial Intelligence- Block chain 3.0: Applications Beyond Currency, Economics, and Markets- Block chain Science: Grid coin, Folding co								12
IV	Impacts of Block Chain Block chain Learning: Bit coin MOOCs and Smart Contract Literacy- Learn coin- Currency, Token, Tokenizing- Community coin- Campus coin- Currency Multiplicity-Demurrage Currencies- Technical Challenges- Business Model Challenges- Scandals and Public Perception- Government Regulation- Privacy Challenges for Personal Records- Block chain								12

	Genomics- Block chain Health.	
V	The Real Business of Block chain Block chain Inspired Solution- Business Currencies with Block chain Inspired Solution- Block chain complete solution- Seeking Value Consorting with the Enemy- Game on for Tokenization- Embracing Consensus through Decentralization- Market Access and Participation- Enhanced Block chain Solutions- Unleashing the Power of Smart Things- The Block chain Organization- The Block chain Society.	12
	TOTAL	60
THEORY 100%		
Course Outcomes		
CO1	Learn the basic concepts of distributed systems and structure of Block chain.	
CO2	Gain insights on Bit coin and understand the mechanics of Bit coin transactions.	
CO3	Know the importance of various crypto currencies.	
CO4	Understand Block chain Learning and its application for various Business Models.	
CO5	Analyze the Block chain Solutions and understand the idea of Block chain Society.	
Textbooks		
1	Block chain Basics: A Non-Technical Introduction in 25 Steps, Daniel Drescher, Apress Publishers, 2017.	
2	Dhameja, G., Singhal, B., Panda, P. S. (2018). Beginning Block chain: A Beginner's Guide to Building Block chain Solutions. Germany: Apress.	
3	Swan, M. (2015). Block chain: Blueprint for a New Economy. United States: O'Reilly Media.	
4	Uzureau, C., Furlonger, D. (n.d.). The Real Business of Block chain: How Leaders Can Create Value in a New Digital Age. United States: Harvard Business Review Press.	
Reference Books		
1	Daniel Drescher, "Block Chain Basics", Apress; 1st edition, 2017.	
2	Anshul Kaushik, "Block Chain and Crypto Currencies", Khanna Publishing House, Delhi.	
3	Imran Bashir, "Mastering Block Chain: Distributed Ledger Technology, Decentralization and Smart Contracts Explained", Packt Publishing, first edition – 2012.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.investopedia.com/terms/b/blockchain.asp	
2	https://builtin.com/blockchain	

THIRD YEAR – SEMESTER – V									
DISCIPLINE SPECIFIC ELECTIVE – : FINANCIAL MANAGEMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF5:B	5				3	4	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 Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.							12	
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - 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							12	
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) – Internal Rate of Return – Profitability Index.							12	
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.							12	
V	Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.							12	
TOTAL							60		
THEORY 40% & PROBLEMS 60%									
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 pay-outs.
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, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, 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
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	3	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	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAG E	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V									
DISCIPLINE SPECIFIC ELECTIVE – : INDIRECT TAXATION									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF5:C	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 Singhanian, 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. Hari Prasad 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

	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	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– FINANCIAL MODELLING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF5: D	4				3	4	25	75	100
Learning Objectives									
LO1	To make the students understand how Financial models are used to estimate the valuation of a business.								
LO2	To apply knowledge and understanding of financial statements.								
LO3	To learn to compare businesses to their peers in the industry through various models.								
LO4	To understand how financial models are used in strategic planning to test various scenarios, calculate the cost of new projects, decide on budgets, and allocate corporate resources.								
LO5	To build valuation models using different methods.								
Prerequisites: Should have studied Accountancy in XII Std.									
Unit	Contents								No. of Hours
I	Principles of Modelling A Good Model- Model Design- Selection of Model Variables and their Dependencies- Level of Detail or Aggregation- Model Structure and Planning- Model Building- Results Presentation and Other Uses of Sensitivity Analysis- Model Auditing.								12
II	Financial Statement, Cash Flow and Valuation Modelling Financial Statement Modelling: Core Points and Example- Income Statement Forecasting- Sales Forecasts- Cost Forecasts- Operating Profit- Taxable Profit, Tax and Net Income- Dividends and Retained Earnings Balance Sheet Forecasting- Error Checks and Feasibility Checks- Cash Flow Statement Forecasting- Cash Flow Valuation.								12
III	Developing Financial Models Financial Modelling- Basics of Design- Design process and method- Menu structure- Management reports and summaries- Development- Testing and auditing- Protection as an application- Documentation- Features and techniques - Data validation- Controls- Graphics- Sample model planning- Example model.								12
IV	Applications of Financial Modelling Analyzing performance- Forecasting models- Portfolio analysis- Cost of capital- Bonds- Investment analysis- Risk- Depreciation- Leasing- Company valuation- Optimization- Decision trees- Risk management- Modelling checklist.								12

	Financial Modelling in Python	
V	Welcome to Python- PPF package- Basic Mathematical Tools- Data Model- Timeline- The Hull White Model- Pricing using Numerical Methods- Pricing Financial Structures in Hull White- Python Excel Integration.	12
	TOTAL	60
THEORY 100%		
Course Outcomes		
CO1	Learn the basic concepts of modelling and its perspective in analysis and auditing.	
CO2	Gain insights on Financial Statement and forecasting various finance parameters.	
CO3	Develop a financial model suitable that aids management and documentation	
CO4	Understand potential applications of Finance Models and its implementation	
CO5	Practice and implement Financial modelling in Python Environment.	
Textbooks		
1	Rees, M. (2015). Financial Modelling in Practice: A Concise Guide for Intermediate and Advanced Level. United Kingdom: Wiley.	
2	Day, A. (2012). Mastering Financial Modelling in Microsoft Excel 3rd Edn: A Practitioner's Guide to Applied Corporate Finance. United Kingdom: Pearson Education Limited.	
3	Gardner, C., Fletcher, S. (2010). Financial Modelling in Python. Germany: Wiley.	
Reference Books		
1	Mastering Financial Modelling In Microsoft Excel: A Practitioner'S Guide To Applied Corporate Finance, 2/E. (2008). India: Pearson Education.	
2	Benninga, S. Z., Benninga, D. F. o. M. S., Benninga, S., Czaczkes, B. (2000). Financial Modeling. United Kingdom: MIT Press	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://corporatefinanceinstitute.com/resources/knowledge/modeling/types-of-financial-models	
2	https://www.wallstreetprep.com/knowledge/financial-modeling-best-practices-and-conventions/	
3	https://www.ey.com/en_nl/finance-navigator/the-ultimate-guide-to-financial-modeling-for-startups	

THIRD YEAR – SEMESTER - V**DISCIPLINE SPECIFIC ELECTIVE : HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF5:E	4				3	4	25	75	100
Learning Objectives									
C1	To explore to the aspects relating of Human resource management								
C2	To equip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								12
II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.								12
III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.								12
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.								12

V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	12
	TOTAL	60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
CO5	Formulate strategies for employee welfare.	
Textbooks		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://hr.university/shrm/strategic-human-resource-management/	
2	https://www.investopedia.com/terms/c/collective-bargaining.asp	
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778	

**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	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 – V									
DISCIPLINE SPECIFIC ELECTIVE – :OFFICE MANAGEMENT & SECRETARIAL PRACTICE									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF5:F	4				3	4	25	75	100
Learning Objectives									
LO1	To familiar with modern office management.								
LO2	To familiar with the work atmosphere								
LO3	To train the students in maintaining and running the office effectively.								
LO4	To understand and organize data records								
LO5	To gain knowledge about the role of a secretary								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Modern Office and Its Function Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								12
II	Office Space and Environment Management Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting—Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.								12

III	Office Systems and Procedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control	12
IV	Records Management Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making	12
V	Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	12
TOTAL		60
Course Outcomes		
CO1	Familiarised with modern office management	
CO2	Adapt with the modern work atmosphere	
CO3	Trained in maintaining the office independently and effectively	
CO4	Ability to organize data records in office	
CO5	Motivated to act as a company secretary	
Textbooks		
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
Reference Books		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

1	https://accountlearning.com/basic-functions-modern-office/
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929

**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	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	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAG E	3	2	3	2	2	2	2	2	3	2	2

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
U23CF613	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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
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
U23CF61 4	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**

	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	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
U23CF615	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 Ist Sem.									
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**

	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	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
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3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - IV

DISCIPLINE SPECIFIC ELECTIVE III

DIGITAL MARKETING FOR FINANCIAL PRODUCTS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF6:A	5				3	5	25	75	100
Learning Objectives									
LO1	To understand the impact of technology on the traditional marketing mix.								
LO2	To provide a broad understanding of the principles and techniques of digital marketing for financial applications.								
LO3	To become familiar with the elements of the digital marketing plan								
LO4	To understand how to reach your online target market and develop basic digital								

	marketing objectives	
LO5	Design digital media campaign using appropriate mix of Face book, Google Ad words, You tube and Email	
Prerequisites: Should have studied Accountancy in XII Std.		
Unit	Contents	No. of Hours
I	<p>Digital Marketing Planning and Structure Inbound vs Outbound Marketing- Content Marketing- Understanding Traffic- Understanding Leads- Strategic Flow for Marketing Activities- WWW- Domains- Buying a Domain- Website Language & Technology- Core Objective of Website and Flow- One Page Website- Strategic Design of Home Page- Strategic Design of Products & Services Page- Strategic Design of Pricing Page- Portfolio- Gallery and Contact UsPage- Call to Action (Real Engagement Happens)- Designing Other Pages- SEO Overview- Google Analytics Tracking Code- Website Auditing- Designing Word press Website.</p>	15
II	<p>Face book Marketing Fundamentals Profiles and Pages- Business Categories- Getting Assets Ready- Creating Face book Pages- Page Info and Settings- Face book Page Custom URL- Invite Page Likes- Featured Video- Pin Post and Highlights- Scheduling Posts- Face book Events- Reply and Message- Face book Insights Reports- Competitor's Face book Page- Ban User on Face book Page- Connect with Twitter. Face book Ad Campaigns: Organic v/s Paid- Defining Ad Objective- Performance Matrix- Ad Components- Designing Creative Image- Face book Ad Structure- Setting Up Face book Ad Account- Create Ad –Targeting- Create Ad –Budgeting- Create Ad –Creative- Content and CTA- Boosting Page Posts- Page Promotion- Video Promotion- Similar Ads and Audiences- Tracking Pixels Code- Remarketing -Website Visitors- Custom Audiences -Look Alike- Custom Audience -Saved Group- Managing and Editing Ads- Ad Reports and Ad Insights- Billing and Account. Face book Business Manager- People- Pages and Roles- Ad Accounts Configurations- Ad Agencies and Assigning- Shared Login for FB Business A/c- Power Editor- Email Targeting on Face book- Face book Offers- CTA on Page- Posts for Location- Save Time with Third Party Tools- Case Studies.</p>	15
III	<p>Google Ad words Understanding Ad words- Google Ad Types- Pricing Models- PPC Cost Formula- Ad Page Rank- Billing and Payments- Ad words User Interface- Keyword Planning- Keywords Control- Creating Ad Campaigns- Creating Text Ads- Creating Ad Groups- Bidding Strategy for CPC- Case Studies. PPC- CPM- CPA - Other Measuring Tools- Bidding Strategy on Location- Bidding Strategy on Schedule- Bidding Strategy on Devices-</p>	15

	Conversion Tracking Code- Designing Image Ads- Creating Animated Ads- Examples on Animated Ads- Creating Video Ads-You tube Video Promotion- Hi-Jack Competitor’s Video Audience- Case Studies. Remarketing Strategies- Remarketing Rules- Remarketing Tracking Code- Linking Google Analytics- Designing Remarketing Images- Shared Budget- GWD Software- Case Studies.	
IV	YouTube Marketing Video Flow- Google Pages for YouTube Channel- Verify Channel- Webmaster Tool –Adding Asset- Associated Website Linking- Custom Channel URL- Channel ART- Channel Links- Channel Keywords- Branding Watermark- Featured Contents on Channel- Channel Main Trailer- Uploading Videos- Uploading Defaults- Creator Library- Case Studies. Channel Navigation- Video Thumbnail- CTA –Annotation- CTA –Extro- CTA – Cards for Mobile- Redirect Traffic to Website- Post Upload Enhancements- Live Broadcasting- Managing Playlists- Managing Comments- Managing Messages- Monetization with Ad sense- Paid You tube Channel- Channel Analytics- Real Time Analytics- Case Studies.	15
V	Email Marketing - Content Writing Email Machine –The Strategy- Email Frequency- Why People Don’t Buy- The Fuel –Value- Triggers in Email using 4Ps- Sequence of Email Triggers- Email Example - Topic- Intro- Product- Secondary Value- Fear- Regret- Ask for Sales- Reinforcement- Offers Announcements- Urgency- Cross Sales- Re-Engagement- Buyer vs Consumer. Email Software and Tools- Importing Email Lists- Planning Email Campaign- Email Templates and Designs- Sending HTML Email Campaigns- Web Forms Lead Importing- Integrating Landing Page Forms- Campaign Reports and Insights- Segmentation Strategy- Segmentation Lists- Auto-Responder Series- Triggering Auto – Responder Emails- Auto Responder Actions- Case Studies.	15
	TOTAL	75
THEORY 100%		
Course Outcomes		
CO1	Demonstrate the understanding of Digital marketing and media concepts.	
CO2	Describe, define and apply the major components of Digital Marketing.	
CO3	Learn and implement techniques using YouTube for real time marketing analytics.	
CO4	Utilize Google Ad words for efficient digital marketing scenarios.	
CO5	Apply email marketing and content writing for developing and enhancing digital marketing.	
Textbooks		

1	Digital Marketing, by Vandana Ahuja, Oxford University Press, 2015
2	Google Ad words for Beginners: A Do-It-Yourself Guide to PPC Advertising, Cory Rabazinsky,
3	Email Persuasion: Captivate and Engage Your Audience, Build Authority and Generate More Sales with Email Marketing, Ian Brodie
4	Social Media Marketing All-In-One for Dummies, Jan Zimmerman and Deborah.
Reference Books	
1	Melton, J., & Simon, A. R. (1993). Understanding the new SQL: a complete guide. Morgan Kaufmann.
2	Feuerstein, S., & Pribyl, B. (2005). Oracle play/sql Programming. "O'Reilly Media, Inc."
3	Melton, J., & Simon, A. R. (2001). SQL: 1999: understanding relational language components. Elsevier
4	Kriegel, A. (2011). Discovering SQL: a hands-on guide for beginners. John Wiley & Sons.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://learnsql.com/blog/most-popular-sql-databases-2020/
2	https://www.dataquest.io/blog/why-sql-is-the-most-important-language-to-learn/
3	https://medium.com/better-programming/5-trends-in-big-data-and-sql-to-be-excited-about-in-2020-1489464e7aee
4	https://www.incworx.com/blog/sql-server-2020

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE :ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF6:B	4				3	5	25	75	100

Learning Objectives

LO1	To know the meaning and characteristics of entrepreneurship
LO2	To identify the various business opportunities
LO3	To understand the Process of setting up an enterprise
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
LO5	To develop an understanding of the role of MSME in economic growth

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
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I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	15
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	15
III	Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	15
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	15
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	15
TOTAL		75
Course Outcomes		
CO1	Identify the various traits of an entrepreneur	
CO2	Turn ideas into business opportunities	
CO3	Do feasibility study before starting a project	
CO4	Identify the sources of funds for funding a project	
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	
Textbooks		
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.	
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.	
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.	

4	RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleand Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
Reference Books	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr.A.K.Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

**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	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									
DISCIPLINE SPECIFIC ELECTIVE : COMPUTER APPLICATION IN BUSINESS									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF6:C	1	2	2		3	5	25	75	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents							No. of Hours	
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.							15	
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.							15	
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.							15	
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.							15	

V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		

Course Outcomes	
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
Textbooks	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business, Mumbai, Maharashtra.
4	Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach, MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/

3	https://guides.lib.umich.edu/ld.php?content_id=11412285
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**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	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAG E	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - IV**DISCIPLINE SPECIFIC ELECTIVE – ALGORITHMIC TRADING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF6: D	5				3	5	40	60	100
Learning Objectives									
LO1	To improve the knowledge in Algorithmic Trading.								
LO2	To learn about different trading strategies.								
LO3	To Learn Risk Management in Algorithmic Trading.								
LO4	To learn about Algorithmic Trading and its Audit and Compliance Process.								
LO5	To Develop the system Architecture								
Prerequisites: Should have studied Accountancy in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to Algorithmic Trading Introduction to Algorithmic Trading -Evolution of Algorithmic Trading -What is Algorithmic Trading? - Different Trading Methodologies - Trends in Algorithmic Trading: Global and India - Benefits of Algorithmic Trading.								15
II	Order Types and Trading Strategies Order Types- Different Order Types - Execution Trading Strategies-Calendar Spread -Cash Future Arbitrage Strategy - Index Arbitrage - Pair Trading - News Based Trading Strategies - Conversion- Reversal								15
III	Algorithmic Trading : System Architecture Algorithmic Trading: System Architecture - Market Data - CEP Engine - Order Routing / Order Manager - Collocation - Smart Order Routing (SOR) - Connectivity Options								15
IV	Risk Management in Algorithmic Trading Risk management in Algorithmic Trading - Different Stages involved in Risk Management - Risk Management Specific to High Frequency & Algorithmic Trading.								15

V	Audit and Compliance Process Audit and Compliance process -International Organization of Securities Commissions - Auditing Process and Requirements (As defined by NSE for member-broker) -SEBI Recommendations on Algorithmic Trading -Software Testing and Empanelment -Exchange Audits - Technology and System Audit-Compliance Requirements	15
TOTAL		75
THEORY 100%		
Course Outcomes		
CO1	Explain the different Trading Methodologies	
CO2	Analyze the Trends in Algorithmic Trading	
CO3	Differentiate Execution Trading Strategies and New based Trading Strategies	
CO4	Summarize Risk Management in Algorithmic Trading	
CO5	Examine Auditing Process and Requirements	
Textbooks		
1	Algorithmic Trading: winning Strategies and Their Rationale-EmieChan (John Willey & Sons), 28-May-2013.	
Reference Books		
1	Algorithmic Trading & DMA-Barry Johnson (4Myeloma Press), 1-October-2009.	
2	Algorithmic Trading – Jeffrey M. Bacidore (Packt Publishing Limited; 2 nd Edition (31-July-2020).	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.investopedia.com/articles/active-trading/101014/basics-algorithmic-trading-concepts-and-examples.asp	
2	https://en.wikipedia.org/wiki/Algorithmic_trading https://www.udemy.com/course/learn-algorithmic-trading-in-one-day/	

THIRD YEAR – SEMESTER - VI**DISCIPLINE SPECIFIC ELECTIVE –: LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF6:E	5				3	5	25	75	100
Learning Objectives									
LO1	To understand the origin and principles of logistics management								
LO2	To know the types of inventory control								
LO3	To gain insight on the importance of supply chain management								
LO4	To identify the Key Enablers in Supply Chain Improvement								
LO5	To analyse the SCOR model								
Prerequisites: Should have studied Commerce in XII Std.									

Unit	Contents	No. of Hours
I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	15
II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.	15
III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15

IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15
V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15
TOTAL		75
Course Outcomes		
CO1	Examine the importance of Customer Service in Logistics Management	
CO2	Develop an understanding on the Distribution Channel Management	
CO3	Interpret the Global applications of supply chain management	
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	
CO5	Identify the conflict resolution strategies	
Textbooks		
1	G. Raghuram & N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.	
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, and USA.	
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.	
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.	
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.	
Reference Books		
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.	
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value– Adding Networks, FT Press, New Jersey, USA.	
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.	
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.	
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://lapaas.com/logistics-management-overview-types-and-process/	

2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

**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	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI									
DISCIPLINE SPECIFIC ELECTIVE –: SPREADSHEET FOR BUSINESS									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF6:F	1	2	2		3	5	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.								15
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.								15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								15
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, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								15
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.								15
	TOTAL								75

THEORY 20% & PROBLEMS 80%	
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 McGraw Hill, 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**

	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	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAG E	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI									
<u>PROFESSIONAL COMPETENCY SKILL</u>									
<u>GENERAL AWARENESS FOR COMPETITIVE EXAMINATION</u>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CF6G 1	2				2	2	25	75	100
Learning Objectives									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	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 Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6
	TOTAL	30
Course Outcomes		
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. Laxmi Kant (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	Majid Hussain- 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

