

B. Com.
BUSINESS ANALYTICS
DEGREE PROGRAMME

Curriculum
(2021 – 2024)



PG & Research Department of Commerce
Bishop Heber College (Autonomous)
Tiruchirappalli – 620 017

PG & Research Department of Commerce
B.Com (Business Analytics)
OUTCOME BASED EDUCATION
2021-2024

VISION

To impart the notion of Data Stewardship and building technological competence and implementing analytical problem -solving strategies in business.

MISSION

- Educating the contemporary global development in the areas of Commerce and Business through effective blend of curricular and co-curricular activities.
- Imparting quality and need based education to facilitate students to explore knowledge in multi-faceted arenas.
- Molding for leadership positions in organization's at national and international levels.
- Fostering an ethical atmosphere founded in human values in which life-force and skills will succeed to enrich the quality of life.

PROGRAMME OUTCOMES

B.COM

On completion of Bachelor in Commerce, students would have acquired the following competencies to

PO 1: Disciplinary knowledge: Demonstrate comprehensive knowledge and understanding of Commerce, Business and Accounting.

PO 2: Cognitive Skills: Apply fundamental knowledge of commerce and business and procure conceptual knowledge of the same through specializations and practical exposures in order to face modern-day challenges.

PO 3: Intellectual Capacity, Problem Solving & Analytical Reasoning: Exhibits comprehensive knowledge to solve qualitative and quantitative problems relating to commerce, trade & industry and the ability to recognize the roles of entrepreneurs, businessmen, managers and consultants in critical decision-making process.

PO 4: Reflective Thinking: Empower to become learners and thinkers by building skills in critical thinking to solve problems.

PO 5: Digital literacy: Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.

PO 6: Employability & Entrepreneurship: Utilise business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.

PO 7: Leadership attributes: Practice leadership qualities to influence, motivate and bring about change and enable others to contribute towards the effectiveness and success of an organisation.

PO 8: Lifelong Learning: Employ the skill for self-paced and self-directed pursuit of knowledge for personal and professional reasons to enhance social inclusion, self-sustainability, competitiveness and employability.

PO 9: Ethical values: Exemplifies moral/ethical values in personal life and uses ethical practices in all work and become capable of appreciating environmental and sustainability issues and adopting objective, unbiased and truthful actions in all aspects of work.

PROGRAMME SPECIFIC OUTCOMES

B. COM (Business Analytics)

On completion of B. Com – Business Analytics, graduates will have

PSO 1. Apply various techniques, skills, approaches and aspects of Business Analytics, Data Analytics, Financial Planning, Decision Support and professional ethics for enhancing the employment opportunities.

PSO 2. Attain proficiency to pursue higher level programmes in Business and Data Analytics

PSO 3. Develop a disruptive entrepreneurship spirit and integrate with the data science community.

PSO 4. Exhibit the skills like effective communication, decision making, problem solving in business affairs and uphold values among analytics.

Department of Commerce
Bishop Heber College
Programme: B. Com. – Business Analytics (2021 Onwards)

Sem	Part	Course	Course Title	Course Code	Hours	Credits	Marks		
							CIA	ESE	Total
I	I	Tamil I	தமிழ் மொழி - அறிவுரை	U18TM1L1	6	3	25	75	100
	II	English I	Literature and Language : Prose and Short Stories	U21EGNL1	6	3	40	60	100
	III	Core I	Financial Accounting - I	U21BA101	6	5	25	75	100
		Allied I	Banking Theory Law and Practice	U21BA1Y1	5	4	25	75	100
		Allied II	Business Mathematics (Algebra and Calculus)	U21BA1Y2	5	4	25	75	100
IV	Value Edu.	Value Education (RI/MI)	U15VL1:1/ U15VL1:2	2	2	25	75	100	
II	I	Tamil II	தமிழ் மொழி - அறிவுரை	U18TM2L2	6	3	25	75	100
	II	English II	Literature and Language : Poetry and Shakespeare	U21EGNL2	6	3	40	60	100
	III	Core II	Financial Accounting - II	U21BA202	6	5	25	75	100
		Allied III	Programming Paradigms	U21BAPY3	5	4	40	60	100
		Allied IV	Business Economics	U21BA2Y4	5	4	25	75	100
	IV	Env.St.	Environmental Studies	U16EST21	2	2	25	75	100
III	I	Tamil III	தமிழ் மொழி - அறிவுரை	U18TM3L3	6	3	25	75	100
	II	English III	Business Communication in English	U21EGCL3	6	3	40	60	100
	III	Core III	Data Structure and Management	U21BA303	5	4	25	75	100
		Core IV	Business Statistics and Probability	U21BA304	5	4	25	75	100
		Allied V	Principles of Marketing	U21BA3Y5	4	3	25	75	100
	IV	SBEC I	Introduction to Computers -MS Word	U21BAPS1	2	2	40	60	100
		NMEC I	Principles of Commerce	U21BA3E1	2	2	25	75	100
IV	I	Tamil IV	தமிழ் மொழி - அறிவுரை	U18TM4L4	5	3	25	75	100
	II	English IV	Language through Literature	U21EGNL4	5	3	40	60	100
	III	Core V	Cost Accounting	U21BA405	5	5	25	75	100
		Elective I	Corporate Law/ Retail Management	U21BA4:1/ U21BA4:A	5	5	25	75	100
		Allied VI	Programming in Python and R	U21BAPY4	4	3	40	60	100
	IV	SBEC II	MS Office - Excel	U21BAPS2	2	2	40	60	100
		NMEC II	Principles of Management	U21BA4E2	2	2	25	75	100
		Soft Skills	Life Skills	U16LFS41	2	1	--	--	100
	V	Extension Activities	NSS, NCC, Rotaract, Leo Club, etc.,	U16ETA41	--	1	--	--	--

Sem	Part	Course	Course Title	Course Code	Hours	Credits	Marks		
							CIA	ESE	Total
V	III	Core VI	Income Tax Law and Practice	U21BA506	6	5	25	75	100
		Core VII	Business Management Practices	U21BA507	6	5	25	75	100
		Core VIII	Business Analytics and Intelligence	U21BA508	6	5	40	60	100
		Core IX	Financial Management	U21BA509	5	5	25	75	100
		Elective II	TallyPrime / Advertising Management	U21BA5:P/ U21BA5:A	5	5	40	60	100
	IV	SBEC III	Effective Communication for Business	U21BA5S3	2	2	25	75	100
VI	III	Core X	Benchmark Technologies in Data Structure for Business	U21BA610	6	5	25	75	100
		Core XI	Management Accounting	U21BA611	6	5	25	75	100
		Core XII	Financial Services	U21BA612	6	5	25	75	100
		Core XIII	Quantitative Techniques	U21BA613	6	4	25	75	100
		Elective III	Entrepreneurial Development/ Indirect Taxes	U21BA6:3/ U21BA6:A	6	5	25	75	100
	IV	Gender Studies	Gender Studies	U16GST61	--	1	--	--	100
Total Credits						140			

SBEC : Skill Based Elective Courses

NMEC : Non Major Elective Courses

Other Languages	Hindi	Sanskrit	French
Semester I	U14HD1L1	U14SK1L1	U14FR1L1
Semester II	U14HD2L2	U14SK2L2	U14FR2L2
Semester III	U14HD3L3	U14SK3L3	U14FR3L3
Semester IV	U14HD4L4	U14SK4L4	U14FR4L4

Part I : 4 Core Theory : 12

Part II : 4 Core Practical : 1

Env. Studies: 1 SBEC: 3

Extension Activities: 1

Allied : 6

Elective : 3

Value Education : 1

Gender Studies : 1

NMEC : 2

Soft Skills : 1

Total: 40

NMEC offered by the Department: 1.

2.

Principles of Commerce

Principles of Management

U21BA3E1

U21BA4E2

PROGRAMME ARTICULATION MATRIX

S.N o.	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			PO 1	P O 2	P O 3	PO 4	P O 5	PO 6	PO 7	PO 8	PO 9	PS O1	PS O2	PS O3	PS O4
1.	Financial Accounting-I	U21BA101	H	H	M	M	H	H	H	M	H	H	L	M	H
2.	Banking Theory Law &Practice	U21BA1Y1	H	H	H	H	H	H	M	H	H	H	H	H	M
3.	Business Mathematics (Algebra and calculus)	U21BA1Y2	H	M	H	H	-	H	M	H	-	H	H	M	M
4.	Financial Accounting-II	U21BA202	H	H	H	M	H	H	H	H	H	H	M	M	H
5.	Programming Paradigms	U21BAPY3	H	H	H	H	H	M	H	H	H	H	H	M	H
6.	Business Economics	U21BA2Y4	H	H	H	M	L	L	M	H	M	H	L	M	M
7.	Data Structure and Management	U21BA303	-	M	M	M	H	M	L	M	L	H	H	M	L
8.	Business Statistics and Probability	U21BA304	H	H	H	M	M	H	M	H	M	H	H	H	H
9.	Principles of Marketing	U21BA3Y5	H	H	H	M	H	H	H	H	H	H	H	H	H
10.	Introduction to Computers – MS Word	U21BAPS1	H	H	H	H	H	H	M	H	-	H	H	M	H
11.	Principles of Commerce	U21BA3E1	H	H	M	L	H	-	M	M	L	M	M	L	L
12.	Cost Accounting	U21BA405	H	M	H	H	-	M	H	H	H	H	H	H	M
13.	Corporate Law	U21BA4:1	H	H	H	H	H	-	H	H	H	H	H	H	H
14.	Retail Management	U21BA4:A	H	H	M	M	H	H	H	M	H	M	H	M	H
15.	Programming in Python and R	U21BAPY4	H	H	H	H	H	M	H	H	H	H	H	M	H
16.	MS Office-Excel	U21BABA PS2	H	H	H	-	H	H	L	H	L	H	M	H	M

17.	Principles of Management	U21BA4E2	H	H	H	-	-	H	L	M	M	H	H	M	M
18.	Income Tax Law & Practice	U21BA506	H	H	H	H	-	H	-	H	H	H	H	H	H
19.	Business Management Practices	U21BA507	H	H	M	M	H	H	H	H	H	M	H	M	H
20.	Business Analytics and Intelligence	U21BA508	H	H	H	H	M	H	M	M	M	H	H	M	H
21.	Financial Management	U21BA209	H	H	H	M	H	H	M	M	H	H	H	H	M
22.	Tally Prime	U21BA5:P	H	H	M	L	H	H	L	M	H	L	-	H	M
23.	Advertising Management	U21BA5:A	H	H	M	M	M	H	H	M	M	M	H	H	M
24.	Effective Communication for Business	U21BA5S3	H	H	M	H	H	H	H	H	H	H	H	H	H
25.	Benchmark Technologies in Data Structure for Business	U21BA610	H	H	M	H	H	H	H	H	H	H	H	H	H
26.	Management Accounting	U21BA611	H	M	H	H	-	H	M	H	H	H	M	H	H
27.	Financial Services	U21BA612	H	H	M	M	L	H	L	M	L	H	L	H	L
28.	Quantitative Techniques	U21BA613	M	M	H	M	-	M	M	M	-	M	M	M	-
29.	Entrepreneurial Development	U21BA6:3	H	H	M	M	L	M	H	H	H	H	M	M	M
30.	Indirect Taxes	U21BA6:A	H	H	M	M	M	M	M	H	M	H	H	M	L

SEMESTER - I

CORE: I FINANCIAL

CODE: U21BA101

CREDITS: 5	ACCOUNTING – I	TOTAL HOURS: 90
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COURSE OUTCOMES

On completion of the course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Demonstrate the principles and concepts of Accountancy as well as acquire the knowledge for its practical applications.	K3	I
2	Use the general purposes and functions of accounting.	K3	I
3	Analyse the impact on profits by using different depreciation methods.	K4	II
4	Categorize the accounting system for non-profit organization.	K4	III
5	Evaluate the parties' bill of exchange and promissory note.	K6	IV
6	Prepare profit using single entry system.	K5	V

UNIT I - INTRODUCTION TO ACCOUNTING

20 Hrs

- 1.1 Meaning and Scope of Accounting
- 1.2 Branches of Accounting
- 1.3 Objectives of Accounting
- 1.4 Basic concepts and Conventions
- 1.5 Brief outline on Accounting Standards
- 1.6 Classification of Capital and Revenue items
- 1.7 Preparation of Final Accounts
 - 1.7.1 Manufacturing Accounts
 - 1.7.2 Trading Accounts
 - 1.7.3 Profit and Loss accounts
 - 1.7.4 Balance Sheet
 - 1.7.4 Simple adjustment entries

UNIT II - CONSIGNMENT

15 Hrs

- 2.1 Preparation of Account Sales
- 2.2 Valuation of Unsold stock
- 2.3 Normal Loss
- 2.4 Abnormal Loss
- 2.5 Joint Venture
- 2.6 Set of Books

UNIT III - FINAL ACCOUNTS OF NON-PROFIT ORGANISATIONS

15 Hrs

- 3.1 Receipts and Payments accounts
- 3.2 Income and Expenditure
- 3.3 Account Current

3.4 Average due date

UNIT IV - SINGLE ENTRY SYSTEM & BANK RECONCILIATION STATEMENT

20 Hrs

- 4.1 Net worth Method
- 4.2 Conversion Method
- 4.3 Bank Reconciliation Statement

UNIT V DEPRECIATION

20 Hrs

- 5.1 Concept of Depreciation
- 5.2 Causes of Depreciation
- 5.3 Factors affecting amount of Depreciation
- 5.4 Methods of recording Depreciation
 - 5.4.1 When provision for depreciation account is maintained
 - 5.4.2 When provision for depreciation account is not maintained
- 5.5 Methods of providing Depreciation
 - 5.5.1 Straight line method
 - 5.5.2 Written down value method

UNIT – VI TOPICS FOR SELF STUDY

S. No.	Topics	Web links
1.	Provisions and Reserves	https://www.tutorialspoint.com/financial_accounting/financial_accounting_provision_and_reserves.htm
2.	Types of Reserves	http://accountingclarified.com/reserves/
3.	Distinction between Provisions and Reserves	https://www.accountingtools.com/articles/what-is-the-distinction-between-a-reserve-and-a-provision.html#:~:text=A%20reserve%20is%20an%20appropriation,aside%20to%20purchase%20fixed%20assets.&text=In%20short%2C%20a%20reserve%20is,charge%20for%20an%20estimated%20expense.
4.	Provision for Repair and Renewals	https://www.tutorhelpdesk.com/homeworkhelp/Accounting-/Provisions-For-Repairs-And-Renewals-Assignment-Help.html#:~:text=In%20order%20to%20ensure%20a,useful%20life%20of%20the%20assets.

TEXT

T.S. Reddy and A. Murthy - Financial Accounting, Margam publications, Chennai

REFERENCES

1. R. L. Gupta and V.K. Gupta-Principles and practice of Accountancy, Eleventh edition-2005, Sultan Chand Sons, New Delhi.
2. N. Vinayagam& B. Charumathi - Financial Accounting Second revised Edition-2008, S.Chand & Company Ltd, New Delhi.

WEB LINKS

1. http://ebooks.lpude.in/management/bba/term_2/DMGT104_FINANCIAL_ACCOUNTING.pdf
2. <https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>
3. <http://www.scribd.com/doc/33853/Accounting-concepts> access on 25/11/2010

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO ACCOUNTING			
1.1	Accounting concepts	<ul style="list-style-type: none"> Recall the meaning of accounting concepts 	K1
1.2	Journal entries	<ul style="list-style-type: none"> Use the procedures to journalise the transactions. 	K3
1.3	Ledger	<ul style="list-style-type: none"> Apply the knowledge in creating Ledger Accounts 	K3
1.4	Trial balance	<ul style="list-style-type: none"> Solve the problems pertaining to trial balance 	K3
1.5(1.5.1-1.5.4)	Preparation of final accounts	<ul style="list-style-type: none"> Utilize the knowledge to solve the final accounts. 	K3
UNIT II CONSIGNMENT			
1.1	Concept of Consignment	<ul style="list-style-type: none"> Differentiate Trading and Consignment 	K4
1.2	Ordinary Commission and Delcredere Commission	<ul style="list-style-type: none"> Establish the amount of commissions 	K4
1.3	Valuation of unsold stock in the hands of consignee	<ul style="list-style-type: none"> Analyse the various expenses Calculate the value of closing stock 	K4

1.4	Preparation of account sales	<ul style="list-style-type: none"> • Illustrate account sales to be sent to the consignor 	K2
1.5	Treatment of abnormal loss	<ul style="list-style-type: none"> • Calculate the amount of abnormal loss suffered 	K4
1.6	Treatment of normal loss	<ul style="list-style-type: none"> • Calculate the amount of normal loss in Consignment 	K4
1.7	Accounting treatment in the books of consignor	<ul style="list-style-type: none"> • Record the consignment transactions in the books of consignor • Calculate the amount of profit or loss earned through consignment 	K4
1.8	Accounting treatment in the books of consignee.	<ul style="list-style-type: none"> • Record the consignment transactions in the books of consignee • Calculate the amount of profit earned through consignment 	K4
UNIT III FINAL ACCOUNTS OF NON-PROFIT ORGANIZATIONS			
3.1	Receipts and payments	<ul style="list-style-type: none"> • Prepare receipts and payment account 	K3
		<ul style="list-style-type: none"> • 	
3.2	Income and expenditure method,	<ul style="list-style-type: none"> • Construct income and expenditure account 	K3
3.3	Balance sheet	<ul style="list-style-type: none"> • Prepare balance sheet using the given information 	K3
3.4	Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet	<ul style="list-style-type: none"> • Apply the procedures in preparation of receipt and payment account and income and expenditure account 	K3

3.5	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account	<ul style="list-style-type: none"> Calculate the opening and closing balance from income and expenditure account and receipts and payments 	K4
UNIT IV BILLS OF EXCHANGE (EXCLUDING ACCOMMODATION BILLS)			
4.1	Methods of handling bills of exchange	<ul style="list-style-type: none"> Express the knowledge of bills of exchange in financing business transactions 	K2
4.2	Recording transaction in books of different parties	<ul style="list-style-type: none"> Assess the transactions of bill in the books of different parties 	K6
4.3	Bank reconciliation statement	<ul style="list-style-type: none"> Examine the differences between the records of passbook and cash book 	K3
UNIT V SINGLE ENTRY SYSTEM			
5.1	Difference between Single Entry and Double Entry System	<ul style="list-style-type: none"> Compare single entry system and double entry system 	K2
5.2	Ascertainment of Profit	<ul style="list-style-type: none"> Calculate profit using single entry system 	K4
5.3	Methods of preparation	<ul style="list-style-type: none"> Determine profit/ loss using different method of ascertainment of profit/loss 	K5
UNIT V DEPRECIATION			
5.1	Meaning and concepts of depreciation	<ul style="list-style-type: none"> Define the term depreciation 	K1

5.2	Causes of depreciation	<ul style="list-style-type: none"> Find the various causes of depreciation. 	K1
5.3	Factors affecting amount of depreciation	<ul style="list-style-type: none"> Outline the various factors affecting the amount of depreciation 	K2
5.4	Methods of recording depreciation	<ul style="list-style-type: none"> Summarize the methods of recording depreciation 	K2
5.5	Methods of providing depreciation	<ul style="list-style-type: none"> Calculate depreciation using straight-line, reducing balance methods, Annuity method, Sum of years of digits method and Machine hour rate method 	K4

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	H	H	M	L	-	H	H	H	H	H
CO2	H	M	-	-	-	-	H	M	-	H	H	M	M
CO3	M	H	-	M	H	H	-	H	H	H	H	L	M
CO4	-	-	M	-	H	-	H	H	-	H	H	M	H
CO5	H	M	H	M	-	H	M	-	H	H	H	L	M
CO6	M	-	M	-	H	-	H	M	-	H	M	L	M

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I, II 2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey

Name of the Course Co-ordinator: Mr. S.Siddique

SEMESTER - I	ALLIED: I - BANKING THEORY	CODE: U21BA1Y1
CREDITS: 4	LAW AND PRACTICE	TOTAL HOURS: 75

COURSE OUTCOMES

On completion of the course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Sketch the concepts of Strategic planning.	K3	I
2	Demonstrate the various Strategic planning models.	K3	I
3	Develop a budget based on the methods of Budgeting.	K5	II
4	Assess the top level planning analysis.	K6	III
5	Prepare the Cost and variance measures.	K5	IV
6	Evaluate and interpret the various Performance measures.	K6	V

UNIT I **BANKING** (15Hours)

- 1.0. An overview of Origin and development of banks
- 1.1. Banking Regulations Act 1949- Definition of Banking and Licensing of Banks
- 1.2. Kinds of Banks
 - 1.2.1 Commercial banks
 - 1.2.2 Industrial or Investment banks
 - 1.2.3 Cooperative banks
 - 1.2.4 Agricultural development banks
 - 1.2.5 EXIM bank
 - 1.2.6 Foreign banks or foreign exchange banks
- 1.3. Commercial Banks- Functions of Modern Commercial banks and Universal banking
- 1.4. Opening of Bank branches – Importance and Inspection
- 1.5. Non-Banking Financial Companies (NBFCs)

UNIT II **CENTRAL BANK** (15Hours)

- 2.0. Reserve bank of India – Objectives- Departments- Functions
- 2.1. Monetary policy – Types of credit control measures
 - 2.1.1 Objectives of Credit Control-Quantitative Credit Control
 - 2.1.2 Bank Rate-Working-Open market operation-Effectiveness
 - 2.1.3 Cash Reserve Ratio-Variable Cash Reserve ratio (VCRR)
 - 2.1.4 Selective Credit control measures-Regulation of Consumer Credit
- 2.2. Management of Deposits - Types of deposits
- 2.3. Advances and Lending -principles of sound bank lending

UNIT III **BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS** (15Hours)

- 3.0. Relationship between banker and customer
- 3.1. Special types of bank customers
- 3.2. Negotiable instruments – Definition – Features
 - 3.2.1. Promissory note-Bill of exchange-Holder and Holder in due course
 - 3.2.2. Cheques- Crossing of cheque –Types of crossing –Dishonour of Cheques
 - 3.2.3. Endorsement –Types of Endorsements
- 3.3. Collection banker and paying banker
 - 3.3.1. Meaning of collecting banker-Capacity-Conversion-Statutory protection
 - 3.3.2. Meaning of paying banker- payment in due course
 - 3.3.3. Duties and responsibilities of paying banker in honouring cheques
 - 3.3.4. Dishonour and Consequences of wrongful dishonour by paying banker

3.3.5. Statutory protection to paying banker

UNIT IV **ELECTRONIC BANKING** (15Hours)

- 4.0. E-Banking – Meaning - Benefits
- 4.1. Internet Banking Services – Drawbacks
- 4.2. Mobile Banking – Features – Drawbacks
- 4.3. Automated Teller Machine (ATM) –Features – Benefits – Challenges
- 4.4. Credit Cards – Benefits – Constraints
- 4.5. Cash deposit machine CDM- Coin vending machine- MICR Cheques – Benefits

UNIT V **RECENT TRENDS** (15Hours)

- 5.0. RBI Guidelines – Benefits of Electronic Clearing Systems
- 5.1. E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer
- 5.2. Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features
- 5.3. Demat account –Application supported by blocked amount (ASBA)

UNIT – VI TOPICS FOR SELF STUDY

SI.NO	TOPICS	WEB LINKS
1.	Big Data Analytics	https://www.jigsawacademy.com/big-data-analytics-banking-industry/
2.	Crypto currency	https://www.bcg.com/en-in/publications/2020/how-banks-can-succeed-with-cryptocurrency
3.	Artificial Intelligence	https://www.wipro.com/en-IN/business-process/why-banks-need-artificial-intelligence/
4.	P2P Banking	https://www.p2p-banking.com/

TEXT BOOK

1. KPM Sundharam & P. N. Varshney (2010) - "Banking Theory Law and Practice", Sultan Chand & Sons, New Delhi.

REFERENCES

1. Popli G.S & Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd. 2016.
2. Mishra Sukhvinder, Banking Law and Practice, S. Chand Publishers, 2012.
3. Shekhar K.C. & Shekhar Lekshmy, Banking Theory and Practice, 21st Edition, Vikas Publishing House.

WEB LINKS

1. <https://www.toppr.com/guides/business-economics-cs/money-and-banking/e-banking/>
2. https://en.wikipedia.org/wiki/Mobile_banking

3. <https://www.goodreturns.in/2014/12/05/mobile-banking-what-are-the-advantages-disadvantages-325811.html>
4. https://en.wikipedia.org/wiki/Magnetic_ink_character_recognition
5. <https://www.kotaksecurities.com/ksweb/account-types/demat-account>

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT –I BANKING			
1.0	An overview of Origin and development of banks	<ul style="list-style-type: none"> • Describe the origin and development of banks. 	K2
1.1	Banking Regulations Act 1949	<ul style="list-style-type: none"> • Explain the banking regulation act 	K2
	Definition of Banking and Licensing of Banks		
1.2	Kinds of banks: Commercial banks Industrial or Investment banks Cooperative banks Agricultural development bank, EXIM bank Foreign banks or foreign exchange banks	<ul style="list-style-type: none"> • Identify the knowledge, facts and rules in a different types of banking sectors 	K3
1.3	Commercial Banks Functions of Modern Commercial banks Universal banking	<ul style="list-style-type: none"> • Analyze the functions of modern commercial banks • Examine the universal banking 	K4
1.4	Opening of Bank Branches Importance and Inspection	<ul style="list-style-type: none"> • Identify the place for opening of bank branch. 	K3
		<ul style="list-style-type: none"> • Discuss the importance and the regulations in opening of bank branches. 	K6
	Non-Banking Financial Companies (NBFC)	<ul style="list-style-type: none"> • Identify the meaning of non-banking financial companies. 	K3
UNIT – II CENTRAL BANK			

2.0	RBI –objectives- departments-functions	<ul style="list-style-type: none"> Define various objectives of the RBI Discuss the RBI functions 	K2
2.1	<p>Monetary policy- Types of credit control Measures Objectives of Credit Control-Quantitative Credit Control</p> <p>Bank Rate-Working-Open market operation- Effectiveness Cash Reserve Ratio- Variable Cash Reserve ratio (VCRR)</p> <p>Selective Credit control measures- Regulation of Consumer Credit</p>	<ul style="list-style-type: none"> Explain the various types of credit control Measure the monetary policy Determine the open market and its effectiveness Evaluate the suitable technique for the VCRR Explain the various measures and regulation on credit control 	K6
2.2	<p>Management of Deposits Types of deposits</p>	<ul style="list-style-type: none"> Identify the various types of deposits Explain how to utilize the management of deposits 	K4
2.3	Advances and Lending- principles of sound bank lending	<ul style="list-style-type: none"> Describe the advances of lending principles 	K2
UNIT-III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS			
3.0	Relationship between banker and customer	<ul style="list-style-type: none"> Describe the relationship between banker and customer 	K2
3.1	Special types of bank customers	<ul style="list-style-type: none"> Categorise the types of customers 	K4
3.2	<p>Negotiable instruments- Definition – Features Promissory note-Bill of exchange-Holder and Holder in due course Cheques-Crossing of cheque- Types of crossing- Dishonour of Cheques</p> <p>Endorsement –Types of Endorsements</p>	<ul style="list-style-type: none"> Define the negotiable instruments Distinguish the features of promissory note, bill of exchange and Cheque Illustrate the various types of crossing and endorsement 	K4

3.3	Collection banker and paying banker Meaning, payment in due course- paying banker Duties of paying banker in honouring cheques Responsibilities of paying banker in honouring cheques Statutory protection to paying banker	<ul style="list-style-type: none"> Summarise the collection banker and paying banker Show the usage of paying banker Explain the responsibilities and duties of paying banker 	K2
UNIT – IV ELECTRONIC BANKING			
4.0	E-Banking – Meaning – Benefits	<ul style="list-style-type: none"> Definition of E-Banking Identify the benefits of E-banking 	K2
4.1	Internet Banking Services – Drawbacks	<ul style="list-style-type: none"> Describe the drawbacks of internet banking services 	K2
4.2	Mobile Banking – Features – Drawbacks	<ul style="list-style-type: none"> List the features and draw backs of mobile banking 	K4
4.3	Automated Teller Machine (ATM) Features Benefits – Challenges	<ul style="list-style-type: none"> Explain the features of ATM and its benefits 	K2
4.4	Credit cards Benefits – Constraints	<ul style="list-style-type: none"> Identify the benefits of credit cards 	K3
4.5	CDM- Coin vending machine- MICR Cheques – Benefits	<ul style="list-style-type: none"> Examine the usefulness of CDM and MICR 	K4
UNIT – V RECENT TRENDS			
5.0	RBI Guidelines	<ul style="list-style-type: none"> Recall the Guidelines of RBI 	K1
	Benefits of Electronic Clearing Systems	<ul style="list-style-type: none"> Outline the benefits of ECS 	K2
5.1	E-Cheques E-Money- Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer	<ul style="list-style-type: none"> Making use of the E-cheque Distinguish the E-money and the RTGS Explain the benefits of RTGS to banker and customer 	K5
5.2	Core Banking Solutions (CBS) – Benefits	<ul style="list-style-type: none"> Outline the core banking services 	K2

	Single Window Concepts – Features	<ul style="list-style-type: none"> Summarize the features of single window concept 	K2
5.3	Demat account –Application supported by blocked amount (ASBA)	<ul style="list-style-type: none"> Make use of Demat account and its applications 	K3

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H	H		H		H			M
CO2	H		M			H	M	H		M	M	H	H
CO3		H		H		H			H	H	H	H	M
CO4	H	H	H		M	H		H		H	H	H	
CO5	M	H	H	H		H		H		H	H	H	
CO6	H	H	H	H	H	H	M	H		H	H	H	H

COURSE ASSESSMENT METHODS

Direct

- Continuous Assessment Test I,II
- Open book test; Assignment; Seminar; Group Presentation
- End Semester Examination

Indirect

- Course-end survey

Name of the Course Co-ordinator: G. RUTH FELICIA

SEMESTER –I	ALLIED: II	CODE: U21BA1Y2
CREDITS: 5	BUSINESS MATHEMATICS (ALGEBRA AND CALCULUS)	TOTAL HOURS: 90

COURSE OUTCOMES

At the end of this course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
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1	Demonstrate the knowledge of equations in day today business activities.	K3	I
2	Practice the knowledge of AP, GP, and HP in planning and analysing investment plans in their work.	K3	I
3	Solve problems in Set theory and Probability.	K3	II
4	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Utilize the methods of differentiation and integration to make informed decisions in the business scenario.	K3	IV
6	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V

UNIT I INTRODUCTION TO NUMBER SYSTEMS, INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION (18Hours)

1.1 Number System

- 1.1.1 Natural number
- 1.1.2 Whole number
- 1.1.3 Real number
- 1.1.4 Imaginary number
- 1.1.5 Rational number
- 1.1.6 Irrational number
- 1.1.7 Integer
- 1.1.8 Fractions
- 1.1.9 Prime number
- 1.1.10 Complex number
- 1.1.11 Odd number
- 1.1.12 Even number

1.2 The concept and problem in indices

- 1.2.1 Meaning
- 1.2.2 Laws of indices
- 1.2.3 Meaning of a^0 & problems
- 1.2.4 Meaning of a^{-m} & problems
- 1.2.5 Meaning of $a^{p/q}$ & problems

1.3 The concept and problem in surds

- 1.3.1 Meaning
- 1.3.2 Order of a surd & problems
- 1.3.3 Square root of a binomial surd $a+vb$ & problems

1.4 The concept and problem in logarithm

- 1.4.1 Meaning
- 1.4.2 Laws of logarithm
 - 1.4.2.1 Product rule & problems
 - 1.4.2.2 Quotient rule & problems
 - 1.4.2.3 Power rule & problems
 - 1.4.2.4 Rule for change of base & problems
- 1.4.3 Common logarithm

- 1.5 The concept and problem in simultaneous and quadratic equations
 - 1.5.1 Simultaneous equations
 - 1.5.1.1 Method of elimination
 - 1.5.2 Quadratic equations

UNIT II ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION SET THEORY (18Hours)

- 2.1 Arithmetic progression
 - 2.1.1 Meaning
 - 2.1.2 Formula for nth term & problems
 - 2.1.3 Formula for the sum to n terms & problems
 - 2.1.4 Properties of an arithmetic progression & problems
- 2.2 Geometric progression
 - 2.2.1 Meaning
 - 2.2.2 Formula for nth term & problems
 - 2.2.3 Formula for the sum to n term & problems
- 2.3 Harmonic progression
 - 2.3.1 Meaning
 - 2.3.2 Formula for nth term & problems
- 2.4 Set theory
 - 2.4.1 Meaning
 - 2.4.2 Finite and infinite sets
 - 2.4.3 Description of set
 - 2.4.4 Singleton set
 - 2.4.5 Null set
 - 2.4.6 Sub set
 - 2.4.7 Equality of set
 - 2.4.8 Number of sub-sets of a set
 - 2.4.9 Disjoint set
 - 2.4.10 Universal set
 - 2.4.11 Set operations
 - 2.4.11.1 Union of sets
 - 2.4.11.2 Intersection of sets
 - 2.4.11.3 Difference of sets
 - 2.4.11.4 Complement of sets
 - 2.4.12 Venn diagram
 - 2.4.13 Laws of sets
 - 2.4.13.1 Commutative law
 - 2.4.13.2 Associative law
 - 2.4.13.3 Distributive law
 - 2.4.13.4 De Morgan's law
 - 2.4.14 Numbers of elements in set

UNIT III DIFFERENTIAL CALCULUS (18Hours)

- 3.1 Limits
 - 3.1.1 Limit of a function
 - 3.1.2 Properties of limits & problems
- 3.2 Continuity
 - 3.2.1 Properties of continuous functions & problems
- 3.3 Differentiation

- 3.3.1 Derivative of x^n
- 3.3.2 Derivative of e^x
- 3.3.3 Derivative of a constant
- 3.3.4 Derivative of sum of two functions
- 3.3.5 Product rule
- 3.3.6 Quotient rule
- 3.3.7 Functions of a function rule
- 3.3.8 Logarithm differentiation
- 3.3.9 Differentiation of implicit function
- 3.3.10 Parametric form
- 3.3.11 Higher order derivative
- 3.3.12 Application of derivative
 - 3.3.12.1 Marginal cost
 - 3.3.12.2 Marginal revenue
 - 3.3.12.3 Relation between marginal revenue and elasticity of demand

UNIT IV DIFFERENTIAL CALCULUS & INTEGRAL CALCULUS (18Hours)

- 4.1 Maxima and minima
 - 4.1.1 Meaning
 - 4.1.2 Problems in maxima and minima
- 4.2 Integral Calculus
 - 4.2.1 Meaning
 - 4.2.2 General rules
 - 4.2.3 Method of partial fraction
 - 4.2.4 Method of when factorization is not possible
 - 4.2.5 Integration by substitution – I
 - 4.2.6 Integration by parts
 - 4.2.7 Definite integral

UNIT V MATRIX ALGEBRA (18Hours)

- 5.1 Meaning
- 5.2 Types of matrix
 - 5.2.1 Equal matrix
 - 5.2.2 Diagonal matrix
 - 5.2.3 Scalar matrix
 - 5.2.4 Unit matrix
 - 5.2.5 Null matrix
 - 5.2.6 Row matrix
 - 5.2.7 Column matrix
 - 5.2.8 Symmetric matrix
 - 5.2.9 Skew-symmetric matrix
- 5.3 Matrix operation
 - 5.3.1 Scalar multiplication
- 5.4 Addition and subtraction of matrices
- 5.5 Multiplication of two matrices
- 5.6 Transpose of matrix
- 5.7 Determinant of matrix
- 5.8 Singular and non-singular matrices
- 5.9 Input and output matrix

- 5.10 Ad-joint of square matrix
- 5.11 Reciprocal matrix and inverse of matrix
- 5.12 Orthogonal matrix
- 5.13 Simultaneous linear equations

TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Fundamental concepts of modern algebra	https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra
2	Probability using Permutations and Combinations	https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/
3	Mathematical reasoning	https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
4	Probability density function	https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps

TEXT BOOK

1. Vittal, P. R. (2018). Business Mathematics, Margham Publications, Chennai, 2ndEd.

REFERENCES

1. Aggarwal, B. M. (2004). Business Mathematics & Statistics Fundamentals (First Ed.). New Delhi, Sultan Chand & Sons.
2. Navanitham, P. A. (2019). Business Mathematics and Statistics. Trichy, Jai Publishers.

WEB LINKS

1. <https://www.youtube.com/watch?v=yCwnifwVjIg>
2. <https://www.youtube.com/watch?v=Tj9fdn7TYS0>
3. <https://www.youtube.com/watch?v=QqF3i1pnyzU>
4. <https://www.youtube.com/watch?v=e1nxhJQyLYI>
5. <https://www.youtube.com/watch?v=LoHqixCNoKY&list=PLr6TOxpiWwuH4O4IBqwc pjns-8l8zWDQu>

Theory 20% (Part A) Problem 80% (Part B & C)

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic
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			Level of Transaction
UNIT I INTRODUCTION TO NUMBER, INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION			
1	Introduction to Number System	<ul style="list-style-type: none"> Summarize the different types of numbers involved in business problems 	K2
	Law of Indices	<ul style="list-style-type: none"> Recall the laws constituting the problems of indices 	K1
	Meaning of a^0 , a^{-m} , $a^{p/q}$ & Problems	<ul style="list-style-type: none"> Apply the laws of indices to solve the problems of different types 	K3
	Meaning and order of surds	<ul style="list-style-type: none"> Recall the meaning and order of surds 	K1
	Square root of binomial surd $a + \sqrt{b}$ problems	<ul style="list-style-type: none"> Make use of laws to solve the different type of surds 	K3
	Meaning & Laws of Logarithm	<ul style="list-style-type: none"> Relate the knowledge with the problems of logarithm 	K1
	Product and quotient rule Problems	<ul style="list-style-type: none"> Identify and solve the problems of different types in logarithm 	K3
	Power rule, rule for change of base problems & common Logarithm	<ul style="list-style-type: none"> Apply the rule for change of base problems 	K3
	Meaning & problems of Simultaneous equation	<ul style="list-style-type: none"> Solve the business problems using equations 	K3
	Meaning & problems of quadratic equation	<ul style="list-style-type: none"> Make use of equations to make judgments 	K3
UNIT II ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION SET THEORY			
2	Meaning of Arithmetic Progression and Problems of finding nth term	<ul style="list-style-type: none"> Solve sequence and series of investment process using AP 	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> Plan their investment using AP 	K3
	Meaning of Geometric Progression and Problems of finding nth term	<ul style="list-style-type: none"> Solve sequence and series of GP 	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> Utilize GP to know the investments in case of cumulative returns 	K3
	Meaning of Harmonic Progression and Problems of finding nth term	<ul style="list-style-type: none"> Understand and calculate sequence of HP 	K3

	Meaning and types of Sets	<ul style="list-style-type: none"> Define meaning and types of Sets 	K1	
	Operations, Laws of Set & its application in Business	<ul style="list-style-type: none"> Solve business problems using sets Develop the operations, Laws of set & its application in Business 	K3	
UNIT III DIFFERENTIAL CALCULUS				
3	Limits of a function & its properties	<ul style="list-style-type: none"> Illustrate the function and properties of limits 	K2	
	Continuity and Properties of continuous function	<ul style="list-style-type: none"> Recall the properties of continuous function 	K1	
	Derivative of x^n , e^x & constant	<ul style="list-style-type: none"> Use the derivative functions and its rules to find the rate of change in business problems 	K3	
	Derivative of sum of Two functions			
	Product Rule			
	Quotient Rule			
Function of a function Rule				
	Problems of finding Marginal cost, Marginal Revenue & Elasticity of Demand	<ul style="list-style-type: none"> Apply the knowledge of differentiation to find the marginal cost, marginal revenue and elasticity of demand 	K3	
UNIT IV DIFFERENTIAL CALCULUS & INTEGRAL CALCULUS				
4	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> Solve maxima and minima in a function 	K3	
	Meaning and General rules of Integration	<ul style="list-style-type: none"> Identify the constructs of integration 	K2	
	Methods of partial fractions	<ul style="list-style-type: none"> Sketch the function using integrations 	K3	
	Integration by substitution			
Integration by parts and Definite Integral				
5	Meaning and Types of Matrix	<ul style="list-style-type: none"> Define matrix and explain different type of matrices 	K2	
	Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication Matrices	<ul style="list-style-type: none"> Apply the knowledge of matrices to do matrix operations 	K3	
	UNIT V MATRIX ALGEBRA			
	Determinant, Singular and Non-singular Matrices	<ul style="list-style-type: none"> Define the determinant of matrix and singular and non-singular matrices 	K1	

Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix.	<ul style="list-style-type: none"> Solve the business problems using matrix operations 	K3
Use of Matrices in Simultaneous linear equations	<ul style="list-style-type: none"> Interpret and solve the equations using matrix and vice versa 	K3

MAPPING SCHEME FOR POs, PSOs and COs

L – Low

M – Moderate

H – High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H				M	M	H		H		M	M
CO2	H	H	L	L		M	M	H		H	M	M	M
CO3	H	H	H	H		H	M	H		H	L	H	M
CO4	H	M	H	H		H	M	H		H	M	H	M
CO5	M	M	H	M		H	M	H		H	H	M	M
CO6	M	M	H	H		H	M	H		H	H	H	M

COURSE ASSESSMENT METHODS

Direct

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

Name of the Course Co-ordinator: DR. DINESH

SEMESTER - II		CODE: U21BA202
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CREDITS: 5	CORE: II – FINANCIAL ACCOUNTING - II	TOTAL HOURS: 90
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COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Calculate the amount of profit or loss earned through consignment.	K4	I
2	Formulate the techniques to record the transactions related to joint venture, under various methods.	K6	II
3	Examine the concept of Royalty	K4	III
4	Estimate the skills to enter the hire purchase transactions and to find out the profit earned under different methods	K5	IV
5	Discuss the amount spent as joint expenses and learn to apportion it to various departments.	K6	V
6	Test the business results of various departments under various methods.	K6	V

UNIT I – PARTNERSHIP ACCOUNTS

20 Hrs

- 1.1 Meaning and Definition
- 1.2 Past adjustments and guarantee
- 1.3 Admission of Partner
- 1.4 Retirement and Death of a Partner
- 1.5 Valuation of goodwill
- 1.6 Treatment of goodwill
- 1.7 Sacrificing ratio and gaining ratio
- 1.8 Revaluation account
- 1.9 Memorandum Revaluation account
- 1.10 Balance sheet after admission, retirement or death of a partner

UNIT II - DISSOLUTION OF PARTNERSHIP

15 Hrs

- 2.1 Dissolution of partnership firm
- 2.2 Realisation a/c
- 2.3 Sale to a company
- 2.4 Insolvency of a partner
- 2.5 Application of Rules in Garner Vs Murray
- 2.6 Insolvency of all partners and preparation of deficiency account
- 2.7 Piecemeal distribution using Maximum loss method and Proportionate capital method

UNIT III - BRANCH AND DEPARTMENTAL ACCOUNTS**15 Hrs**

- 3.1 Types of Branch Accounts
 - 3.1.1 Dependent branch
 - 3.1.1.1 Debtors Method
 - 3.1.1.2 Stock and Debtors Method
 - 3.1.1.3 Final accounts Method
 - 3.1.1.4 Wholesale branch Method
 - 3.1.2 Independent branch.
 - 3.1.2.1 Separate Final Accounts Methods
- 3.2 Departmental Accounts
 - 3.2.1 Treatment and Apportionment of Joint expenses
 - 3.2.2 Treatment of Inter departmental transfers
 - 3.2.3 Preparation of Departmental Trading and Profit and Loss Account
 - 3.2.4 General Profit and Loss Account

UNIT IV - HIRE PURCHASE**20 Hrs**

- 4.1 Recording in the books hire vendor & hire purchaser (including Default and Repossession).
- 4.2 Methods of Recording
 - 4.2.1 Full cash price Method
 - 4.2.2 Actual price Method
 - 4.2.3 Interest suspense Method
 - 4.2.4 Debtors Method
 - 4.2.5 Stock & Debtors Method

UNIT V - INSURANCE CLAIMS AND ROYALTIES**20 Hrs**

- 5.1 Computation of Claim to be lodged Including Average Clause
 - 5.1.1 For Loss of Stock Policy
 - 5.1.2 For Loss of Profits Policy
- 5.2 Concept of Royalty
- 5.3 Treatment for Lease
 - 5.3.1 Recording in the books of lessor
 - 5.3.2 Recording in the books lessee.
- 5.4 Treatment for Sublease
 - 5.4.1 Recording in the books of lessor
 - 5.4.2 Recording in the books lessee.
 - 5.4.3 Recording in the books Sublessee

UNIT – VI TOPICS FOR SELF STUDY

S. No.	Topics	Web links
1.	Preparation of Account Current	https://www.toppr.com/guides/principles-and-practice-of-accounting/account-current/methods-of-preparing-account-current/
2.	Product Method	https://corporatefinanceinstitute.com/resources/knowledge/economics/national-income-

		accounting/#:~:text=Product%20method,fishing%2C%20agriculture%2C%20and%20transport.
3.	Red-ink Interest	http://www.mastermindsindia.com/Account%20Current.pdf
4.	Interest Table Method	https://www.yourarticlelibrary.com/accounting/interest-table-method-for-computing-periods/50718

TEXT

T.S.Reddy and A.Murthy-Financial Accounting –Margam publications, Chennai

REFERENCES

1. R.L.Gupta and V.K.Gupta-Principles and Practice of Accountancy, Eleventh edition-2005, Sultan Chand Sons, New Delhi
2. N Vinayagam and B. Charumathi - Financial Accounting, Second revised edition-2008, S. Chand & Company Ltd, New Delhi

WEB LINKS

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf

Theory 20% (Section A & B), Problems 80% (Section C & D)

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I PARTNERSHIP ACCOUNTS			
1.1	Meaning and Definition	<ul style="list-style-type: none"> Define the meaning of partnership 	K1
1.2	Past adjustments and guarantee	<ul style="list-style-type: none"> Describe the past adjustments 	K1
1.3	Admission of Partner	<ul style="list-style-type: none"> Discuss the concept of partnership admission 	K1
1.4	Retirement and Death of a Partner	<ul style="list-style-type: none"> Calculation of Retirement and Death of a partner 	K4
1.5	Valuation of goodwill	<ul style="list-style-type: none"> Calculation Valuation of goodwill 	K4
1.6	Treatment of goodwill	<ul style="list-style-type: none"> Calculation Treatment of goodwill 	K4

1.7	Sacrificing ratio and gaining ratio	<ul style="list-style-type: none"> • Calculation Sacrificing ratio and gaining ratio 	K4
1.8	Revaluation account	<ul style="list-style-type: none"> • Calculation Revaluation account 	K4
1.9	Memorandum Revaluation account	<ul style="list-style-type: none"> • Calculation Memorandum Revaluation account 	K4
1.10	Balance sheet after admission, retirement or death of a partner	<ul style="list-style-type: none"> • Calculation Balance sheet after admission, retirement or death of a partner 	K4
UNIT II DISSOLUTION OF PARTNERSHIP ACCOUNTS			
2.1	Concept of joint venture	<ul style="list-style-type: none"> • Explain joint venture • Describe the parties involved in joint venture 	K2
2.2	Difference between consignment and Joint venture	<ul style="list-style-type: none"> • Differentiate between Consignment and joint venture 	K4
2.3	Methods of recording Joint Venture transactions	<ul style="list-style-type: none"> • Discuss the various methods used to record the joint venture transactions 	K2
2.3.1	Recording the transactions in a separate set of books	<ul style="list-style-type: none"> • Calculate the amount of profit or loss earned, under separate set of books used. 	K4
2.3.2	Recording the transactions in the books of only one co-venturer	<ul style="list-style-type: none"> • Prepare the amount of profit or loss earned, when transactions are recorded by only one co-venturer. 	K5
2.3.3	Recording the transaction in the books of all the co-venturers.	<ul style="list-style-type: none"> • Assess the amount of profit or loss earned, when transactions are recorded in the books of all the co-venturers. 	K6
UNIT III BRANCH AND DEPARTMENTAL ACCOUNTS			
5.1	Types of Branch Accounts	State the various methods used in branch accounts	K1
5.1.1	Dependent branch	Describe the conceptual frame work of dependent branch	K2
5.1.1.1	Debtors Method	Calculate the amount of profit or loss earned by branch, under debtors method.	K4
5.1.1.2	Stock and Debtors Method	Calculate the amount of profit or loss by branch, through stock and debtors method.	K4
5.1.1.3	Final accounts Method	Assess the amount of profit or loss, under final accounts method.	K6

5.1.1.4	Wholesale branch Method	Calculate the amount of profit or loss earned, under wholesale branch method.	K4
5.1.2	Independent branch.	Explain the conceptual frame work of independent branch	K2
5.1.2.1	Separate Final Accounts Methods	Calculate the amount of profit or loss, under separate final accounts method.	K4
5.2.1	Treatment and Apportionment of Joint expenses	Quantify the amount of joint expenses to relevant departments	K4
5.2.2	Treatment of Inter departmental transfers	Calculate the result of departments	K4
5.2.3	Preparation of Departmental Trading and Profit and Loss Account	Assess the result under departmental trading and profit and loss account	K6
5.2.4	General Profit and Loss Account	Calculate the amount of profit or loss under general profit and loss account	K4
5.1	Types of Branch Accounts	State the various methods used in branch accounts	K1
UNIT IV HIRE PURCHASE			
4.1	Recording in the books hire vendor & hire purchaser (including Default and Repossession).	<ul style="list-style-type: none"> Recognize the features of hire purchase system Calculate the amount interest under different methods 	K4
4.2	Methods of Recording	<ul style="list-style-type: none"> Analyse the various methods followed in hire purchase system 	K4
4.2.1	Full cash price Method	<ul style="list-style-type: none"> Record the hire purchase transactions under full cash price method 	K1
4.2.2	Actual price Method	<ul style="list-style-type: none"> Illustrate the hire purchase transactions under actual cash price method 	K2
4.2.3	Interest suspense Method	<ul style="list-style-type: none"> Prepare the accounts under interest suspense method 	K5
4.2.4	Debtors Method	<ul style="list-style-type: none"> Record the hire purchase transactions under debtors method 	K1
4.2.5	Stock & Debtors Method	<ul style="list-style-type: none"> Prepare the accounts under stock and debtors method 	K5
UNIT V INSURANCE CLAIMS AND ROYALTY			
3.1	Concept of Royalty	<ul style="list-style-type: none"> Recall the meaning of royalty. Explain the concept of royalty. Solve the problems. 	K2

3.2	Treatment for Lease 1.2.1 Recording in the books of lessor Recording in the books lessee	<ul style="list-style-type: none"> Outline the meaning of treatment for lease. Solve the problems of treatment for lease. Solve the problems of Recording in the books of lessor . 	K4
3.3	Treatment for Sublease 3.3.1.Recording in the books of lessor 3.3.2.Recording in the books lessee 3.3.3.Recording in the books Sub lessee	<ul style="list-style-type: none"> Explain the treatment for sublease. Solve the problems of treatment for sub lease. Solve the problems of Recording in the books of lessor Solve the problems of Recording in the books of lessee. Solve the problems of Recording in the books Sub-lessee 	K2 K3
3.4	Computation of Claim to be lodged Including Average Clause	<ul style="list-style-type: none"> Recall the meaning of insurance. Explain the objectives of insurance claims. Apply the procedures to calculate insurance claims. 	K3
3.4.1	For Loss of Stock Policy	<ul style="list-style-type: none"> Analyse the concept of Loss of Stock Policy. Solve the problems of Loss of Stock Policy. 	K4
3.4.2	For Loss of Profits Policy	<ul style="list-style-type: none"> Recall Loss of Profits Policy. Solve the problems of Loss of Profits Policy 	K1
3.1	Concept of Royalty	<ul style="list-style-type: none"> Recall the meaning of royalty. Explain the concept of royalty. Solve the problems. 	K2

CO2	H	H	H	M	-	-	H	-	-	H	M	H	H
CO3	-	H	-	H	M	-	-	M	-	H	H	M	L
CO4	-	-	H	-	-	H	M	H	H	H	M	M	H
CO5	H	-	-	-	H	-	H	-	M	-	H	M	H
CO6	M	H	M	-	-	M	-	H	-	M	M	H	H

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey

Name of the Course Co-ordinator: G. RUTH FELICIA

SEMESTER II	Allied : III	COURSECODE: U21BAPY3
CREDITS:4	PROGRAMMING PARADIGMS	TOTAL HOURS:75

COURSE OUTCOMES

On completion of this course, the students will be able to:

S.No.	Course Outcomes	Level	Unit
CO1	Explain various programming Paradigms and its applications	K5	I
CO2	Create programs using C functions, structure	K6	II
CO3	Construct programs using object oriented programming concepts	K6	III
CO4	Construct programs in Java	K6	IV
CO5	Utilize the memory management mechanisms efficiently	K6	V
CO6	Test the applications in JDK, Netbeans and Eclipse	K6	V

UNIT I PRINCIPAL PROGRAMMING PARADIGMS

- 1.1 Introduction
 - 1.1.1 What is a Programming Paradigm?
- 1.2 Basic Programming Paradigms –
 - 1.2.1 Procedural
 - 1.2.2 Logical
 - 1.2.3 Functional
 - 1.2.4 OOPs
- 1.3 Fundamentals of C
 - 1.3.1 Structure of C
 - 1.3.2 C Character Set
 - 1.3.3 Delimiters and Keywords in C
 - 1.3.4 Identifiers, Constants, Variables, Data types
 - 1.3.5 Type Conversion, Operators and Expressions
 - 1.3.6 The Input and Output in C

UNIT II PROGRAMMING IN C

- 2.1 Formatted Functions – Unformatted Functions
- 2.2 Decision Statements
- 2.3 Arrays and Strings
- 2.4 Functions, Structure and Union
- 2.5 Pointers

UNIT III FUNDAMENTALS OF OBJECT-ORIENTED PROGRAMMING.

- 3.1 Evolution of OOPs
- 3.2 Classes and Objects
- 3.3 Data hiding and Encapsulation
- 3.4 Constructors and Destructors
- 3.5 Operator Overloading
- 3.6 Inheritance and Polymorphism

UNIT IV OBJECT ORIENTED PROGRAMMING WITH JAVA

- 4.1 Overview of JAVA Language
- 4.2 Introduction to Classes
- 4.3 Class Fundamentals
- 4.4 Exception Handling

UNIT V JAVA PROGRAMMING

- 5.1 Read salaries (double values) of three employees and display the highest salary
- 5.2 Calculate the grade for a given mark of a student. Grade is A if mark ≥ 80 , B if mark in between 60 and 79, C if mark in between 40 and 59, F if mark less than 40)
- 5.3 Check if leap year or not
- 5.4 Print the multiplication table of order NxN
- 5.5 Generate the first n Prime numbers
- 5.6 Calculate Factorial of a given number
- 5.7 Create an array temp and read into this array 7 temperature values (in Celsius) of a city, representing the weather from Monday to Sunday and display which day was the hottest in that week

UNIT VI - TOPICS FOR SELF-STUDY

S.No	Topics	Web Link
1	GUI programming	https://www.geeksforgeeks.org
2	AWT Controls	https://www.educba.com
3	Swing	https://www.javatpoint.com/java-swing
4	Database Connectivity	https://www.geeksforgeeks.org

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Text Books

1. Ashok N Kamthane, Programming with ANSI and Turbo C, Pearson Education, 2011.
2. Ashok N. Kamthane, Object Oriented Programming with ANSI and Turbo C++, Pearson Education Pvt. Ltd., New Delhi, 2013.
3. Herbert Schildt, “JAVA 2 Complete Reference”, 4th Edition, TMH Publications, 2001. (for Units 1 to 4)
4. Ivan Bayross, “JAVA 2.0 (Web enabled commercial application development)”, BPB Publications, 2000. (for Unit 5)

Books for Reference

1. E. Balagurusamy, “Programming with Java A Primer”, 5th Edition, McGrawHill Education, 2014
2. Kathy Sierra, Bert Bates, “Head First Java”, 2nd Edition, O’Reilly Media, 2005.

Web Links

1. berb.github.io/diploma-thesis/original/092progrtrends.html
2. www.iUe.tuwien.ac.at/phd/heinz/node32.html
3. www.ionos.com/digitalguide/website/web-development/
4. www.bbc.co.uk/bitesize/guides/programming-paradigme/zc8pjty/revision1

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Course Content	Learning outcomes	Highest Bloom’s Taxonomic Level of Transaction
I	PRINCIPAL PROGRAMMING PARADIGMS		
1.1	Introduction	Tell about Programming	K1
1.1.1	What is a Programming Paradigm?	List out the programming paradigms	K1
1.2	Basic Programming Paradigms	Outline the features of programming	K2
1.2.1	Procedural	Explain the usage of procedural language	K2
1.2.2	Logical	Spell out importance of logical programming	K2
1.2.3	Functional	Discover the appropriate functions in C Library	K4

1.2.4	OOPs	Explain OOPs	K6
1.3	Fundamentals of C	Summarize the features of C programming	K3
1..3.1	Structure of C	Make use of Structure in C.	K3
1.3.2	C Character Set	Create programs using C character set	K6
1.3.3	Delimiters and Keywords in C	Develop simple programs using delimiters and keywords in C	K6
1.3.4	Identifiers, Constants, Variables, Data types	Develop simple programs using Identifiers, Constants, Variables, Data types in C	K6
1.3.5	Type Conversion, Operators and Expressions	Apply Type Conversion, operators and expressions	K3
1.3.6	The Input and Output in C	Write programs using input and output functions	k6
II	PROGRAMMING IN C		
2.1	Formatted Functions – Unformatted Functions	Apply formatted and unformatted functions in C	K3
2.2	Decision Statements	Show the importance of decision making statements in C	K2
2.3	Arrays and Strings	Design an application program using Arrays and Strings	K6
2.4	Functions, Structure and Union	Construct programs using functions, structures and Unions	K6
2.5	Pointers	Inspects the results of using pointers	K4
III	FUNDAMENTALS OF OBJECT-ORIENTED PROGRAMMING.		
3.1	Evolution of OOPs	Summarize the evolutionary steps of OOPs	K3
3.2	Classes and Objects	Illustrate classes and objects	K4
3.3	Data hiding and Encapsulation	Demonstrate the use of data hiding and encapsulation	K2
3.4	Constructors and Destructors	Build applications using constructors and destructors	K6
3.5	Operator Overloading	Make use of Operator Overloading	K3
3.6	Inheritance and Polymorphism	Construct programs for inheritance and polymorphism	K6
IV	OBJECT ORIENTED PROGRAMMING WITH JAVA		
4.1	Overview of JAVA Language	Outline the importance of Java	K2
4.2	Introduction to Classes	Demonstrate Classes and Objects	K2
4.3	Class Fundamentals	Summarize the class fundamental	K3
4.4	Exception Handling	Experiment with exception handling mechanisms	K6
V	JAVA PROGRAMMING		

5.1	Read salaries (double values) of three employees and display the highest salary	Examine the importance of decision making statements	K3
5.2	Calculate the grade for a given mark of a student. Grade is A if mark ≥ 80 , B if mark in between 60 and 79, C if mark in between 40 and 59, F if mark less than 40)	Demonstrate Switch statement	K3
5.3	Check if leap year or not	Recall control statements in Java	K3
5.4	Print the multiplication table of order NxN	Construct a program in Java for multiplication table of order NXN	K3
5.5	Generate the first n Prime numbers	Design an application to print the first n prime numbers	K6
5.6	Calculate Factorial of a given number	Calculate factorial of a given number	K4
5.7	Create an array temp and read into this array 7 temperature values (in Celsius) of a city, representing the weather from Monday to Sunday and display which day was the hottest in that week	Outline the importance of arrays in Java	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	H	M	H	H	H	H	H	M	H
CO2	H	H	H	H	H	M	H	H	-	H	H	M	H
CO3	H	H	-	H	H	M	H	-	H	H	H	M	H
CO4	H	H	H	H	H	M	H	H	H	H	H	M	H
CO5	H	H	H	H	H	M	H	H	H	-	H	M	H
CO6	H	H	H	H	H	M	H	H	H	H	H	M	H

COURSE ASSESSMENT METHODS

Direct
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR- Dr.Arputhamary

SEMESTER - II	ALLIED: II - BUSINESS ECONOMICS	COURSE CODE: U21BA2Y4
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

On completion of the course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Discuss the concepts of economic system, central problems and resource allocation.	K2	I

2	Construct the law of demand and supply analysis.	K5	II
3	Integrate price elasticity of demand and other elasticity.	K5	II
4	Formulate indifference curve analysis.	K5	III
5	Rate the knowledge on the cost concepts and its classifications.	K6	IV
6	Assess the future course of economy using trade cycle.	K6	V

UNIT I - INTRODUCTION TO BUSINESS ECONOMICS

10 Hrs

1.1 Definitions

1.2 The economic system

1.3 Central problems of an economy

1.4 Central problems and the price mechanism

1.5 Resource allocation in Capitalist, Socialist and Mixed Economy

UNIT II - DEMAND AND SUPPLY ANALYSIS

15 Hrs

2.1 Demand

2.2 Law of Demand

2.3 Demand Curve

2.4 Elasticity of demand

2.5 Measurement and types

2.6 The slope of a demand curve and the elasticity

2.7 Factors governing price elasticity of demand

2.8 Law of supply and supply schedules

2.9 Supply curve

2.10 Determinants of supply

2.11 Measurement of Elasticity of Supply

UNIT III - INDIFFERENCE CURVE ANALYSIS

15 Hrs

3.1 The Indifference curve analysis of demand

3.2 Indifference schedule

3.3 The Principle of Diminishing Marginal Rate of Substitution

3.4 Properties of Indifference Curves

3.5 Consumer's equilibrium in Indifference Analysis

UNIT IV - COST ANALYSIS

25 Hrs

4.1 Cost analysis

4.2 Cost concepts and classification

4.3 Cost of production in the short and long period

4.4 Market in economic analysis

4.5 Classifications of markets and price determination.

4.5.1 Perfect Competition

4.5.2 Imperfect Competition

4.5.3 Monopoly

- 4.5.4 Duopoly
- 4.5.5 Oligopoly
- 4.5.6 Monopolistic Competition
- 4.5.7 Monopsony

UNIT V - NATIONAL INCOME AND TRADE CYCLE

10 Hrs

- 5.1 Trade cycle
- 5.2 Phases or stages of a Trade Cycle
- 5.3 National income
 - 5.3.1 GDP
 - 5.3.2 GNP
 - 5.3.3 Wholesale Price Index
 - 5.3.4 Inflation
- 5.4 Estimation of national income as Net aggregate output
- 5.5 National Income as aggregate value of final products
- 5.6 Real and money national income.

UNIT – VI TOPICS FOR SELF STUDY

S. No.	Topics	Web links
1.	Gross Interest and Net Interest	https://www.economicdiscussion.net/interest-rate-theories/interest-meaning-definition-and-types-economics/13927
2.	Theories of Interest	https://www.economicdiscussion.net/theories-of-interest/the-classical-theory-of-interest-with-diagram/7512
3.	Role of Public Finance in Economic Development	https://data-flair.training/blogs/public-finance-in-market-economy/
4.	The Scope and Importance of Public Finance	https://www.ilearnlot.com/public-finance-meaning-definition-scope-divisions/58783/#:~:text=%23The%20scope%20of%20Public%20Finance,economic%20system%20as%20a%20whole.

TEXT

K P M Sundharam and E N Sundharam -Business Economics, Sultan Chand (2017), New Delhi

REFERENCES

1. D. N. Dwivedi, Essentials of Business Economics, Vikas Publications, Edition (2009)
2. K. JoyhinSivagnanam and R. Srinivasan, Business Economics, Tata McGraw Hill

Education Private Limited, Edition (2010).

3. P.N.Reddy and Appannaiah, “Business Economics”, S.Chand & Co., Chennai.

WEB LINKS

Real and Nominal GDP

<https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominal-gdp/#:~:text=specific%20time%20period.->

,Gross%20Domestic%20Product,G%2B(X%E2%88%92M)

GNP

[https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20\(GNP\)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.](https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20(GNP)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.)

Wholesale Price Index

<https://www.financialexpress.com/what-is/wholesale-price-index-wpi-meaning/1627729/>

National Income concepts and methods of measurement

<https://www.yourarticlelibrary.com/notes/national-income-definition-concepts-and-methods-of-measuring-national-income/30801>

Real National Income

<https://www.toppr.com/guides/fundamentals-of-economics-and-management/national-income/concept-of-national-income/>

<https://www.economicdiscussion.net/national-income/notes-national-income/study-notes-on-national-income-with-diagram/11310>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO BUSINESS ECONOMICS			
1.1	Definition of Business Economics	<ul style="list-style-type: none">Define Business Economics	K1
1.2	The Economic system	<ul style="list-style-type: none">Recall the economic system	K1
1.3	Central Problems of an Economy	<ul style="list-style-type: none">Find the central problems of an economy	K1
1.4	Central Problems and Price Mechanism	<ul style="list-style-type: none">Explain the central problems and price mechanism	K2
1.5	Resource allocation in Capitalist, Socialist and Mixed economy	<ul style="list-style-type: none">Explain resource allocation in Capitalist, Socialist	K2

		and Mixed economy	
UNIT II DEMAND AND SUPPLY ANALYSIS			
2.0 & 2.1	Define demand and Law of demand	<ul style="list-style-type: none"> Define law of demand 	K1
2.2	Demand curve	<ul style="list-style-type: none"> Infer demand curve 	K2
2.3 & 2.4	Elasticity of demand, its measurement and types	<ul style="list-style-type: none"> Explain the measurement and types of elasticity of demand 	K2
2.5	The slope of a demand curve and the elasticity	<ul style="list-style-type: none"> Explain the slope of a demand curve and the elasticity 	K2
2.6	Factors governing price elasticity of demand	<ul style="list-style-type: none"> Relate the factors governing price elasticity of demand 	K2
2.7	Law of supply and supply schedule	<ul style="list-style-type: none"> Define the Law of supply Explain the supply schedule 	K1 K2
2.8	Supply curve	<ul style="list-style-type: none"> Measure using supply curve 	K5
2.9	Determinants of supply	<ul style="list-style-type: none"> Identify the determinants of supply 	K2
2.10	Measurement of Elasticity of Supply	<ul style="list-style-type: none"> Analyse the measurement of elasticity of supply 	K4
UNIT III INDIFFERENCE CURVE ANALYSIS			
3.0	The Indifference curve analysis of demand	<ul style="list-style-type: none"> Examine the Indifference curve analysis of demand 	K4

3.1	Indifference schedule	<ul style="list-style-type: none"> Differentiate the indifference schedule 	K4
3.2	The Principle of Diminishing Marginal Rate of Substitution	<ul style="list-style-type: none"> Discuss the Principle of Diminishing Marginal Rate of Substitution 	K2
3.3	Properties of Indifference curve	<ul style="list-style-type: none"> Utilize the properties of indifference curve 	K3
3.4	Consumer's equilibrium in indifference analysis	<ul style="list-style-type: none"> Explain the consumer's equilibrium in indifference analysis 	K5
UNIT IV COST ANALYSIS			
4.0 & 4.1	Cost analysis, cost concepts and classifications	<ul style="list-style-type: none"> Explain the concept of cost and its classification 	K2
4.2	Cost of production in the short period and long period	<ul style="list-style-type: none"> Elaborate cost of production in the short period and long period 	K6
4.3	Market in economic analysis	<ul style="list-style-type: none"> Determine the role of markets in the economic analysis 	K5
4.4	Classification of markets and price determination 4.4.1 Perfect Competition 4.4.2 Imperfect Competition 4.4.3 Monopoly 4.4.4 Duopoly 4.4.5 Oligopoly 4.4.6 Monopolistic Competition 4.4.7 Monopsony	<ul style="list-style-type: none"> Classify the various markets of an economy 	K4
UNIT V NATIONAL INCOME AND TRADE CYCLE			

5.0& 5.1	Meaning of trade cycle, Phases or stages of trade cycle	<ul style="list-style-type: none"> Explain the phases or stages of trade cycle 	K5
5.2	National income, 5.2.1 GDP 5.2.2 GNP 5.2.3 Wholesale Price Index 5.2.4 Inflation	<ul style="list-style-type: none"> Discuss the concepts of National income, GDP, GNP, Wholesale Price Index and Inflation 	K6
5.3	Estimation of national income as Net Aggregate output	<ul style="list-style-type: none"> Estimate national income 	K6
5.4	National Income as aggregate value of final products	<ul style="list-style-type: none"> Evaluate National Income as aggregate value of final products 	K5
5.5	Real and money national income	<ul style="list-style-type: none"> Determine Real and money national income 	K5

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	L	L	M	H	M	H	L	M	M
CO2	H	H	H	M	L	L	M	H	-	H	L	M	M
CO3	H	-	H	M	L	L	M	H	M	H	-	L	H
CO4	H	H	-	M	L	L	-	H	M	H	M	L	M
CO5	H	H	H	M	L	L	M	-	M	H	M	M	H
CO6	H	H	H	H	L	M	H	H	H	H	L	M	H

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Course-end survey

Name of the Course Co-ordinator: G. RUTH FELICIA

SEMESTER III	CORE : III	COURSECODE: U21BA303
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CREDITS:4	DATA STRUCTURE AND MANAGEMENT	TOTAL HOURS:75
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COURSE OUTCOMES

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

S. No.	Course Outcomes	Level	Unit
1	Describe how arrays, records, linked structures, stacks, queues, trees, and graphs are represented in memory and used by algorithms	K2	I
2	Demonstrate different methods for traversing trees	K2	I
3	Describe common applications for arrays, records, linked structures, stacks, queues, trees, and graphs	K2	II
4	To organize, maintain and retrieve - efficiently, and effectively - information from a DBMS	K3	III
5	Explain the concept of Relational Query Language and formulate SQL queries on data.	K6	IV
6	Improve the database design by normalization.	K6	V

UNIT I DATA STRUCTURES (10 HOURS)

- 1.1 Arrays, Linked Lists and Recursion
 - 1.1.1 Single and Doubly linked list – circular linked list
 - 1.1.2 Stacks and Queues
- 1.2 Trees
 - 1.2.1 General Trees
 - 1.2.2 Tree Traversal Algorithms
 - 1.2.3 Binary Trees
 - 1.2.4 Heaps & Priority Queues

UNIT II GRAPH ALGORITHMS (15 HOURS)

- 2.1 Graphs- Data Structures for graph
- 2.2 Graph Traversals- Directed Graphs Shortest Paths
- 2.3 Minimum Spanning Trees

UNIT III DATA BASE SYSTEM(15)

- 3.1 What is a Database Management System(DBMS)?
- 3.2 What is a File Management System(FMS)?
- 3.3 Compare the two – DBMS and FMS?
- 3.4 Data Model
- 3.5 What is a Relational Database Management System(RDBMS)?
 - 3.5.1 Characteristics of RDBMS
 - 3.5.2 Database Design

UNIT IV RELATIONAL QUERY LANGUAGES (20HOURS)

- 4.1 Query Language - Structured Query Language
- 4.2 Advantages and Disadvantages of SQL

- 4.3 Basic SQL Data Structure
 - 4.3.1 SQL Data Types
 - 4.3.2 SQL Operators
- 4.4 Data Definition Language
- 4.5 Data Query Language
- 4.6 Data Manipulation Language
- 4.7 Data Control Language
- 4.8 Data Administration Statements
- 4.9 Transaction Control Statements.

UNIT V NORMALIZATION AND TRANSACTION PROCESSING (15 HOURS)

- 5.1 Normalization and Normal Forms
- 5.2 Functional Dependency
- 5.3 E/R Modelling
- 5.4 Query Processing
 - 5.4.1 Syntax Analyzer
 - 5.4.2 Query Decomposition
- 5.5 Transaction serializability
- 5.6 Concurrency Control

Text Books

1. Ellis Horowitz and Sartaj Sahni, “Fundamentals of Data Structures”, Galgotia Publications., Delhi, Reprint 2008. 2. Ellis Horowitz and Sartaj Sahni, “Fundamentals of Computer Algorithms”, Galgotia Publications., Delhi, Reprint 2008.
2. Elmasri and Navathe, “Fundamentals of Database Systems”, Addison - Wesley, 5 th edition, 2010 (For units I, II and III only).
3. A Silberschatz, HF Korth and S Sudarshan, “Databases system concepts”, TMH, 3rd edition, 1997 (For unit IV & V only) Reference Books 1. C.J Date, “An Introduction to Database Systems”, Addison-Wesley publication, 8 th Edition, 2003.

Books for Reference

1. C.J Date, “An Introduction to Database Systems”, Addison-Wesley publication, 8 th Edition, 2003
2. VigneshPrajapati, Big Data Analytics with R and Haoop, Packet Publishing 2013.
3. Chris Eaton, Dirk deroos, Understanding Big data, McGraw Hill, 2012.
4. S.K. Singh, Database Systems - Concepts, Design and Application, Pearson education, 1st edition, 2013.

Web Links

1. srmist.edu.in/event/dept-it/recent_trends_in_algorithm_datastructure
2. dataversity.net/database_management_trends_in_2020
3. action.com/company/blog/2019_data_management_trends_and_how_they_will_affect_integration

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT 1 DATA STRUCTURES			
1.1	Arrays, Linked Lists and Recursion	<ul style="list-style-type: none"> Acquire the Conceptual knowledge Arrays, Linked Lists and Recursion 	K1
1.2	Trees	<ul style="list-style-type: none"> Demonstrate different methods for traversing trees 	K2
UNIT II GRAPH ALGORITHMS			
2.1	Graphs- Data Structures for graph	<ul style="list-style-type: none"> Demonstrate data structure for graph 	K2
2.2	Graph Traversals- Directed Graphs Shortest Paths	<ul style="list-style-type: none"> Draw and create Directed graphs shortest paths 	K6
	Minimum Spanning Trees	<ul style="list-style-type: none"> Prepare Minimum Spanning trees 	K6
UNIT III DATA BASE SYSTEM			
3.1	What is a Database Management System and File Management System	<ul style="list-style-type: none"> Effectively explains the basic concepts of databases. 	K2
3.2	Compare the two – DBMS and FMS	<ul style="list-style-type: none"> Differentiate DBMS and FMS 	K3
3.3	Data Model	<ul style="list-style-type: none"> Explain the basics of the relational data model. 	K2
3.4	Relational Database Management System(RDBMS)	<ul style="list-style-type: none"> Will be able to work in a group on the design, and implementation of a 	K6

		Relational database Management system project.	
UNIT IV RELATIONAL QUERY LANGUAGES			
4.1	Query Language - Structured Query Language	<ul style="list-style-type: none"> Explain the basics of SQL 	K2
4.2	Basic SQL Data Structure	<ul style="list-style-type: none"> Be able to write SQL statements. 	K6
4.3	Data Definition Language Data Query Language Data Manipulation Language Data Control Language	<ul style="list-style-type: none"> Apply the SQL skill in DDL , DML and DCL 	K3
4.4	Data Administration Statements	<ul style="list-style-type: none"> Be able to write data retrieval queries and evaluate the result set. 	K6
4.5	Transaction Control Statements	<ul style="list-style-type: none"> Apply SQL Quarries in Transaction Control Statements 	K3
UNIT V NORMALIZATION AND TRANSACTION PROCESSING			
5.1	Normalization and Normal Forms	<ul style="list-style-type: none"> Understands the need of normalization, Normal forms I,II,III,IV BCNF is learnt 	K2
5.2	Functional Dependency	<ul style="list-style-type: none"> understand functional dependencies and their relationship to keys 	K2
5.3	E/R Modelling	<ul style="list-style-type: none"> able to model an application's data requirements using conceptual modelling tools like ER diagrams and design database schemas based on the conceptual model. 	K6

5.4	Query Processing Syntax Analyzer Query Decomposition	<ul style="list-style-type: none"> • Able to create own query Syntax for DBMs 	K6
5.5	Transaction serializability	<ul style="list-style-type: none"> • Understand transactions and their properties 	K2
5.6	Concurrency Control	<ul style="list-style-type: none"> • Identifies the file organization methods access methods to store and retrieve the data 	K6

MAPPING SCHEME FOR THE PO, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	-	M	M	M	H	M	L	M	L	H	H	M	L
CO2	-	M	M	M	H	L	-	M	-	H	H	L	-
CO3	-	M	M	M	H	L	-	M	-	H	H	M	-
CO4	-	M	M	M	H	M	-	M	-	H	H	M	-
CO5	-	M	M	M	H	M	-	M	-	H	H	M	-
CO6	-	M	M	M	H	M	-	M	-	H	H	L	-

COURSE ASSESSMENT METHODS

Direct	
1.	Continuous Internal Assessment Test I,II
2.	Course-embedded assessment (e.g., Home Work, Assignment, Group Presentation, Locally Developed Tests)
3.	End Semester Examination
Indirect	
1.	Course-end Survey
2.	Student satisfaction Survey

Course Co-Ordinator:

SEMESTER - III	CORE IV – BUSINESS STATISTICS AND PROBABILITY	COURSE CODE: U21BA304
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

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

S. No.	Course Outcomes	Level	Unit
1	Describe and discuss the key terminologies, concepts, tools and techniques used in Business statistical analysis.	K2	I
2	Calculate the various descriptive measures for centrality and dispersion.	K4	II
3	Measure the correlation between two variables.	K4	III
4	Apply the simple linear regression equation for a set of data	K3	III
5	Evaluate the changes in a variable using Index numbers.	K5	IV
6	Assess the process of hypothesis testing including one-sample and Two-sample test.	K5	V

UNIT I INTRODUCTION TO THE STUDY OF STATISTICS (21Hours)

- 1.1 Statistics
 - 1.1.1. Meaning
 - 1.1.2. Definition
 - 1.1.3. Functions
 - 1.1.4. Scope
 - 1.1.5. Merits and Demerits
- 1.2 Sampling
 - 1.2.1. Meaning
 - 1.2.2. Definition
 - 1.2.3. Methods of sampling
- 1.3 Collection of Data
- 1.4 Tabulation of Data
- 1.5 Representation of Data
 - 1.5.1 Diagrammatic Representation
 - 1.5.2 Graphic representation
- 1.6 **Measures of Central Tendency**
 - 1.6.1 Arithmetic Mean
 - 1.6.1.1 Direct method
 - 1.6.1.2 Short-cut method
 - 1.6.1.3 Step Deviation method
 - 1.6.2 Geometric Mean
 - 1.6.3 Harmonic Mean

- 1.6.4 Corrected Mean
- 1.6.5 Combined Mean
- 1.7 Positional averages
 - 1.7.1 Median
 - 1.7.2 Quartiles
 - 1.7.3 Deciles
 - 1.7.4 Percentiles
- 1.8 Mode

UNIT – II MEASURES OF DISPERSION (18Hours)

- 2.1 Range
- 2.2 Quartile Deviation
- 2.3 Mean Deviation
- 2.4 Standard Deviation
 - 2.4.1 Actual mean method
 - 2.4.2 Assumed mean method
 - 2.4.3 Combined standard deviation
 - 2.4.4 Corrected standard deviation
- 2.5 Coefficient of Variation
- 2.6 Comparison of Measures of Dispersion
- 2.7 Lorenz Curve

UNIT – III CORRELATION AND REGRESSION (15Hours)

- 3.1 Correlation
 - 3.1.1 Definition
 - 3.1.2 Karl Pearson's Correlation
 - 3.1.3 Spearman Rank Correlation
 - 3.1.4 Concurrent Deviation
- 3.2 Regression
 - 3.2.1 Definition
 - 3.2.2 Regression Equation
 - 3.2.3 Linear Regression
 - 3.2.4 Difference between Regression and Correlation

UNIT – IV ANALYSIS OF TIME SERIES AND INDEX NUMBERS (18Hours)

- 4.1 Elements of Time Series
 - 4.1.1 Secular Trend
 - 4.1.1.1 Graphic Method
 - 4.1.1.2 Method of Semi-Averages
 - 4.1.1.3 Method of Moving Averages
 - 4.1.1.4 Method of Least Squares
 - 4.1.2 Seasonal Fluctuations
 - 4.1.2.1 Method of Simple Averages
 - 4.1.2.2 Method of Moving Averages
 - 4.1.2.3 Ratio to trend Method
 - 4.1.2.4 Method of link Relatives
 - 4.1.3 Cyclical Fluctuation
 - 4.1.4 Random Fluctuation
- 4.2. **Index Numbers**
 - 4.2.1 Definition

- 4.2.2 Simple Index Number
- 4.2.3 Weighted Index Averages
 - 4.2.3.1 Laspeyre's formula
 - 4.2.3.2 Paache's formula
 - 4.2.3.3 Fisher's formula
 - 4.2.3.4 Marshal Edge-worth
 - 4.2.3.5 Bowley's formula
 - 4.2.3.6 Kelly's formula
- 4.2.4 Mathematical test of consistency
 - 4.2.4.1 Time reversal test
 - 4.2.4.2 Factor reversal test
- 4.2.5 Fixed Index Number
- 4.2.6 Chain Index Number
- 4.2.7 Cost of Living Index

UNIT – V TESTING OF HYPOTHESIS (18Hours)

- 5.1 Concepts in Testing of Hypothesis
- 5.2 Steps in testing of Hypothesis
- 5.3 Test statistics for testing hypothesis about population mean
- 5.4 Tests for difference between two population means
- 5.5 **Chi-square Analysis**
 - 5.5.1 Chi-square test for the Goodness of fit
 - 5.5.2 Chi-square test for the independence of variables
 - 5.5.3 Chi-square test for the equality of more than two population proportions.
- 5.6 **Analysis of Variance**
 - 5.6.1 Completely randomized design in a one-way ANOVA
 - 5.6.2 Randomized block design in two way ANOVA
 - 5.6.3 Factorial design
- 5.7 **F-Test**
 - 5.7.1 Meaning
 - 5.7.2 General steps for an F-Test
 - 5.7.3 F-Test to compare Two Variances
 - 5.7.3.1 By hand
 - 5.7.3.2 Two-tailed F-test
 - 5.7.3.3 Excel instructions

TOPICS FOR SELF STUDY

SI.NO	TOPICS	WEB LINKS
1	Block chain Statistics	https://www.yourtechdiet.com/blogs/blockchain-stats-trends-2020/
2	Augmented Data Management	https://www.analyticsinsight.net/importance-augmented-data-management-
3	Decision Intelligence	https://towardsdatascience.com/introduction-to-decision-intelligence-

4	Data Mining	https://tdan.com/data-mining-and-statistics-what-is-the-connection/5226
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TEXT BOOK

1. R.S.N. Pillai and Bagavathy, Statistics-Theory & Problems, S. Chand & Sons, New Delhi, 7th Revised Edition, 2008

REFERENCES

1. David M. McEnvoy, A Guide to Business Statistics, Wiley Publishers, 1st Edition, 2018
2. Sharma J.K., Business Statistics: Problems & Solutions, Vikas Publishing House Pvt Ltd, 2014.
3. Beri, Business Statistics: A Book of Cases and Materials, Tata McGraw-Hill Education, 3rd Edition, 2010.

WEB LINKS

1. <http://www.brint.com>
2. <http://www.blackwellpublishing.com/essentialmedstats/004.pdf>
3. <http://www.asq.org>
4. <http://stats.bls.gov>

Theory – 20% (Section – A), Problems – 80% (Section – B & C)

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT – I INTRODUCTION TO THE STUDY OF STATISTICS			
1.1	Statistics 1.1.1 Meaning 1.1.2 Definition 1.1.3 Functions 1.1.4 Scope 1.1.5 Merits and Demerits	<ul style="list-style-type: none"> • Define inferential and descriptive statistics. • Differentiate a quantitative and a qualitative variable. • Explain the merits and demerits of statistics. 	K2

		<ul style="list-style-type: none"> Recall the four levels of measurement: nominal, ordinal, interval and ratio. 	
1.2	Sampling 1.2.1 Introduction 1.2.2 Definition 1.2.3 Methods of sampling	<ul style="list-style-type: none"> Explain the various sampling techniques. Describe the sampling distribution of the sample mean 	K2
1.3	Collection of Data	<ul style="list-style-type: none"> Demonstrate the ability to apply fundamental concepts in exploratory data analysis. Identify the different types of data. 	K2
1.4	Tabulation of Data	<ul style="list-style-type: none"> Construct a frequency distribution. Discuss the class midpoints, relative frequencies, and cumulative frequencies of a frequency distribution. 	K2
1.5	Representation of Data 1.5.1 Diagrammatic Representation 1.5.2 Graphic representation	<ul style="list-style-type: none"> Summarize appropriate graphical and numerical descriptive statistics for different type of data. Estimate a Histogram, a frequency polygon, an OGive, and a Pie Chart. 	K2
1.6	Measures of Central Tendency Mathematical Average	<ul style="list-style-type: none"> Explain data description and data presentation in a 	

	<p>1.6.1 Arithmetic Mean</p> <p>1.6.1.1 Direct method</p> <p>1.6.1.2 Short-cut method</p> <p>1.6.1.3 Step Deviation method</p> <p>1.6.2 Geometric Mean</p> <p>1.6.3 Harmonic Mean</p> <p>1.6.4 Corrected Mean</p> <p>1.6.5 Combined Mean</p>	<p>business environment</p> <p>Measures of Central Tendency.</p> <ul style="list-style-type: none"> • Define the terms mean, median and mode. • Explain the characteristics of the mean, median and mode. • Identify the concept of arithmetic mean, geometric mean, harmonic mean, corrected mean and combined mean. 	K2
1.7	<p>Positional averages</p> <p>1.7.1 Median</p> <p>1.7.2 Quartiles</p> <p>1.7.3 Deciles</p> <p>1.7.4 Percentiles</p>	<ul style="list-style-type: none"> • Explain the concept of Median, Quartiles, Deciles and percentiles. • Discuss the measures of position Percentiles and quartiles. 	K2
1.8	Mode	<ul style="list-style-type: none"> • Discuss the strengths and weaknesses of the mode • Interpret the measures of central tendency (mode) 	K2
UNIT – II MEASURES OF DISPERSION			
2.1	Range	<ul style="list-style-type: none"> • Calculate and apply measures of location and measures of dispersion, grouped and ungrouped data cases. • Explain range, inter-quartile range and standard deviation as 	K4

		measures of dispersion for a set of data.	
2.2	Quartile Deviation	<ul style="list-style-type: none"> Discuss the procedures in getting the quartile deviation from ungrouped and grouped data. 	K2
2.3	Mean Deviation	<ul style="list-style-type: none"> Calculate the mean deviation 	K4
2.4	Standard Deviation 2.4.1 Actual mean method 2.4.2 Assumed mean method 2.4.3 Combined standard deviation 2.4.4 Corrected standard Deviation	<ul style="list-style-type: none"> Define standard deviation. Calculate the standard deviation of variable. Analyze the importance of standard deviation in terms of understanding data. 	K4
2.5	Coefficient of Variation	<ul style="list-style-type: none"> Explain the coefficient of variation. 	K2
2.6	Comparison of Measures of Dispersion	<ul style="list-style-type: none"> Describe the different types of measures of dispersion 	K2
2.7	Lorenz Curve	<ul style="list-style-type: none"> Explain the Lorenz curve 	K2
UNIT – III CORRELATION AND REGRESSION			
3.1	Correlation 3.1.1 Definition 3.1.2 Karl Pearson's Correlation 3.1.3 Spearman Rank Correlation 3.1.4 Concurrent Deviation	<ul style="list-style-type: none"> Describe how correlation is used to identify relationships between variables. Discuss the significance of Correlation Calculate and interpret coefficient of correlation, 	K4

		coefficient of determination and the standard error of the estimate.	
3.2	<p>Regression</p> <p>3.2.1 Definition</p> <p>3.2.2 Regression Equation</p> <p>3.2.3 Linear Regression</p> <p>3.2.4 Difference between Regression and Correlation</p>	<ul style="list-style-type: none"> Describe the relationship between two or more independent variable using a multiple regression equation. Calculate the simple linear regression equation for a set of data and know the basic assumptions behind regression analysis. Analyse the underlying relationships between the variables through hypothesis testing. 	K4

UNIT – IV ANALYSIS OF TIME SERIES AND INDEX NUMBERS

4.1	<p>Elements of Time Series</p> <p>4.1.1 Secular Trend</p> <p>4.1.1.1 Graphic Method</p> <p>4.1.1.2 Method of Semi-Averages</p> <p>4.1.1.3 Method of Moving Averages</p> <p>4.1.1.4 Method of Least Square</p> <p>4.1.2 Seasonal Fluctuations</p> <p>4.1.2.1 Method of Simple Averages</p> <p>4.1.2.2 Method of Moving Averages</p> <p>4.1.2.3 Ratio to trend Method</p> <p>4.1.2.4 Method of link Relatives</p> <p>4.1.3 Cyclical Fluctuation</p>	<ul style="list-style-type: none"> Describe the concepts of time series and their application to health, climate, finance and other areas. Apply various techniques of time series models, including the seasonal autoregressive moving average models, regression with ARMA models. 	K3
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	4.1.4 Random Fluctuation		
4.2	Index Numbers 4.2.1 Definition 4.2.2 Simple Index Number 4.2.3 Weighted Index Averages 4.2.3.1 Laspeyre's formula 4.2.3.2 Paache's formula 4.2.3.3 Fisher's formula 4.2.3.4 Marshal Edge-worth 4.2.3.5 Bowley's formula 4.2.3.6 Kelly's formula 4.2.4 Mathematical test of consistency 4.2.4.1 Time reversal test 4.2.4.2 Factor reversal test 4.2.5 Fixed Index Number 4.2.6 Chain Index Number 4.2.7 Cost of Living Index	<ul style="list-style-type: none"> Define an index number Explain the basic structure of the consumer price index and perform calculations involving its use. Calculate simple, composite and weighted index numbers. Evaluate the changes in a variable using Index numbers 	K5
UNIT – V TESTING OF HYPOTHESIS			
5.1	Testing of Hypothesis 5.1.1 Concepts in Testing of Hypothesis 5.1.2 Steps in testing of Hypothesis 5.1.3 Test statistics for testing hypothesis about population mean 5.1.4 Tests for difference between two population means	<ul style="list-style-type: none"> Explain the steps involved in testing of hypothesis Evaluate the different concepts in Testing of Hypothesis 	K5
5.2	Chi-square Analysis 5.2.1 Chi-square test for the Goodness of fit 5.2.2 Chi-square test for the Independence of variables	<ul style="list-style-type: none"> Explain the non-parametric test such as the Chi-Square test for Independence as well as Goodness of Fit. 	K2

	5.2.3 Chi-square test for the equality of more than two population Proportions.	<ul style="list-style-type: none"> Identify the degrees of freedom associated with each sum of squares. 	
5.3	Analysis of Variance 5.3.1 Completely randomized design in a one-way ANOVA 5.3.2 Randomized block Design in Two-Way ANOVA. 5.3.3 Factorial design	<ul style="list-style-type: none"> Identify the situations where the one-way ANOVA is not appropriate. Discuss the null and alternative hypotheses for ANOVA test. Interpret ANOVA table. Interpret the results of Bivariate and Multivariate Regression, Correlation Analysis, ANOVA and F-test. 	K2
5.4	F-Test 5.4.1 Meaning 5.4.2 General steps for an F-Test 5.4.3 F-Test to compare Two variance 5.4.3.1 By hand 5.4.3.2 Two-tailed F-test 5.4.3.3 Excel instructions	<ul style="list-style-type: none"> Define F-Test Explain the general steps for an F-test Calculate F-test 	K4

MAPPING SCHEME FOR POs, PSOs AND COs

L- Low

M – Moderate

H – High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	M	M	H	H	H	M	H	H	H	M
CO2	H	H	M	M		H		M		H	M	M	M

CO3	H	H	H			H	M	M		M	M		H
CO4	H	M	M	M		H	M	H	H	H	H	M	
CO5	H	M	H	M	M	M	H	H		M		H	
CO6	H	H	M	H		H	M	M		H		H	H

COURSE ASSESSMENT METHODS

Direct

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

Name of the Course Co-ordinator:

SEMESTER: III	ALLIED V	COURSE CODE: U21BA3Y5
CREDITS: 3	PRINCIPLES OF MARKETING	HOURS: 60

COURSE OUTCOMES

On completion of the course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Describe the basic concepts, theories and principles in marketing	K2	I
2	Examine the market segmentation strategies and components of marketing mix.	K4	I
3	Explain the concept of Product planning and development	K2	II
4	Discuss the different types of pricing.	K2	III
5	Analyse the concepts of promotion, advertising & selling a product and public relation.	K4	IV
6	Examine the importance of customer relationship in modern marketing	K4	V

UNIT I INTRODUCTION TO MARKETING (12Hours)

- 1.1 Meaning - Objectives
- 1.2 Classification of markets
- 1.3 Evolution of the concept of marketing
- 1.4 Functions of marketing
- 1.5 Various approaches of marketing
- 1.6 Marketing mix
- 1.7 Consumer behaviour
 - 1.7.1 Factors affecting consumer behaviour
 - 1.7.2 Buying decision behaviour
 - 1.7.3 Market Segmentation

UNIT II PRODUCT (12Hours)

- 2.1 Meaning and Definition
- 2.2 Features
- 2.3 Classification
- 2.4 Product planning and development
- 2.5 Product life cycle
- 2.6 Branding
 - 2.6.1 Essentials of a good brand
 - 2.6.2 Functions of brand
 - 2.6.3 Kinds of brands
- 2.7 Packaging

- 2.7.1 General functions
- 2.7.2 Kinds of packages

UNIT III PRICING AND DISTRIBUTION (12Hours)

- 3.1 Meaning
- 3.2 Objectives of Pricing
- 3.3 Factors affecting Pricing
- 3.4 New Product pricing strategy
- 3.5 Kinds of pricing
- 3.6 Physical distribution
 - 3.6.1 Channels
 - 3.6.2 Types
 - 3.6.3 Channel functions
 - 3.6.4 Selection of channels
 - 3.6.5 Wholesaling
 - 3.6.6 Emerging trends in Retail trade

UNIT IV PROMOTION (12Hours)

- 4.1 Meaning, Definition & Objectives
- 4.2 Promotion Mix
- 4.3 Advertising
- 4.4 Sales Promotional techniques
- 4.5 Personal selling
- 4.6 Public relations.

UNIT V CUSTOMER RELATIONSHIP MARKETING (12Hours)

- 5.1 Meaning, Definition & Objectives
- 5.2 Evolution of CRM
- 5.3 Importance of CRM
- 5.4 Types of CRM
- 5.5 Stages of CRM
- 5.6 CRM Cycle
- 5.7 Traditional Vs CRM marketing
- 5.8 Recent Trends in Marketing
 - 5.8.1 Digital marketing
 - 5.8.2 E – marketing
 - 5.8.3 Tele marketing

TOPICS FOR SELF STUDY

S. No.	Topics	Web Links
1	Digital Marketing Trends You Can't Ignore	https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/
2	Social media marketing trends	https://www.smartinsights.com/social-media-marketing/social-media-strategy/social-media-marketing-trends-2020/

3	7 B2B Marketing Trends to Embrace in 2020	https://www.searchenginejournal.com/b2b-marketing-trends/344732/#close
4	Recent Marketing Predictions	https://www.marketo.com/infographics/marketing-predictions-2020-and-beyond/

TEXT BOOK

1. Principles of Marketing, Gary Armstrong and Philip T. Kotler, Pearson Publication, 17th Edition

REFERENCES

1. Marketing Management, R.S.N.Pillai&Bagavathi, 2010, S. Chand & Sons, Fourth Reprint Edition.
2. Phillip Kotler, Gary Armstrong &PrafullaAgnihotri, Principles of Marketing, Pearson Education,17th Edition, March 2018.
3. Philip Kotler & Keven Lane Keller et al., Marketing Management, 2017, Pearson Education, 15th Edition.

WEB LINKS

1. <https://www.business2community.com/b2b-marketing/what-is-distribution-pricing-in-market-strategy-0416208>
2. <https://www.inc.com/guides/price-your-products.html>
3. <https://www.businessmanagementideas.com/products/channels-of-distribution-of-products-meaning-functions-factors-and-types/2276>

SPECIFIC LEARNING OUTCOMES

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO MARKETING			
1.1	Meaning, Objectives	<ul style="list-style-type: none"> Define marketing 	K1
1.2	Classification of markets	<ul style="list-style-type: none"> Explain the different types of market 	K2
1.3	Evolution of the concept of marketing	<ul style="list-style-type: none"> Discuss the concept of market 	K2
1.4	Functions of marketing	<ul style="list-style-type: none"> List out the functions of marketing 	K1
1.5	Various approaches for marketing	<ul style="list-style-type: none"> Identify the various approaches for marketing 	K2

1.6	Marketing mix	<ul style="list-style-type: none"> Define the concept of marketing mix How does organisations use the marketing mix (four Ps) to market their target customers. 	K3
1.7	Consumer behaviour	<ul style="list-style-type: none"> State the meaning of consumer behaviour 	K1
1.7.1	Factors affecting consumer behaviour	<ul style="list-style-type: none"> Summarise the factors affecting consumer behaviour 	K2
1.7.2	Buying decision behaviour	<ul style="list-style-type: none"> Sketch the concepts influencing buying decision 	K3
1.7.3	Market Segmentation	<ul style="list-style-type: none"> Examine the process of selecting an appropriate segmentation approach and deciding which customer segments to target for marketing activities. 	K4
UNIT II PRODUCT			
2.1	Meaning and Definition	<ul style="list-style-type: none"> Recall the meaning of product 	K1
2.2	Features	<ul style="list-style-type: none"> Interpret the various features of a product 	K2
2.3	Classification	<ul style="list-style-type: none"> Compare and conclude the difference between each classification 	K2
2.4	Product planning and development	<ul style="list-style-type: none"> Explain the product planning and development 	K2
2,5	Product life cycle	<ul style="list-style-type: none"> Summarise the various stages in life cycle of a product 	K2
2.6	Branding,	<ul style="list-style-type: none"> Define branding 	K1
2.6.1	Essentials of a good brand	<ul style="list-style-type: none"> Recall the essentials of a good brand 	K1
2.6.2	Functions of branding	<ul style="list-style-type: none"> Identify the functions of branding 	K2
2.6.3	Kinds of branding	<ul style="list-style-type: none"> Relate the different kinds of branding 	K1
2.7	Packaging	<ul style="list-style-type: none"> Define packaging 	K1
2.7.1	General functions	<ul style="list-style-type: none"> Identify the general functions of a product 	K2
2.7.2	Kinds of packages	<ul style="list-style-type: none"> Explain the various kinds of packages 	K2

UNIT III PRICING AND DISTRIBUTION			
3.1	Meaning	<ul style="list-style-type: none"> Recall the meaning of pricing and distribution 	K1
3.2	Objectives of Pricing	<ul style="list-style-type: none"> Identify the main objectives of pricing 	K2
3.3	Factors affecting Pricing	<ul style="list-style-type: none"> Summarise the various factors affecting pricing 	K2
3.4	New Product pricing strategy	<ul style="list-style-type: none"> Classify the new product pricing strategy 	K2
3.5	Price adjustment strategy	<ul style="list-style-type: none"> Illustrate the various price adjustment strategy 	K2
3.6	Physical distribution	<ul style="list-style-type: none"> Explain various physical distribution channels 	K2
3.6.1	Channels	<ul style="list-style-type: none"> Recall the meaning of Channel 	K1
3.6.2	Types	<ul style="list-style-type: none"> Describe the different types of channel 	K2
3.6.3	Channel functions	<ul style="list-style-type: none"> Illustrate the different functions of channel 	K2
3.6.4	Selection of channels	<ul style="list-style-type: none"> Select the appropriate channels of distribution 	K1
3.6.5	Wholesaling	<ul style="list-style-type: none"> Interpret the concept of wholesaling in detail 	K2
3.6.6	Emerging trends in Retail trade	<ul style="list-style-type: none"> Discuss the emerging trends in retail trade 	K2
UNIT IV PROMOTION			
4.1	Meaning, Definition & Objectives	<ul style="list-style-type: none"> Define promotion 	K1
4.2	Promotion Mix	<ul style="list-style-type: none"> Explains the various strategies adopted in promotion mix 	K2
4.3	Advertising	<ul style="list-style-type: none"> Test various advertising models 	K4
4.4	Sales Promotional techniques	<ul style="list-style-type: none"> Review the various sales promotion techniques 	K2
4.5	Personal selling	<ul style="list-style-type: none"> Define the term personal selling 	K1
4.6	Public relations	<ul style="list-style-type: none"> Explain the importance of public relations in marketing 	K2
UNIT V CUSTOMER RELATIONSHIP MARKETING			

5.1	Meaning, Definition & Objectives	<ul style="list-style-type: none"> Recall & understand the objectives of customer relationship marketing 	K1
5.2	Evolution of CRM	<ul style="list-style-type: none"> Tell the evolution of CRM 	K2
5.3	Importance of CRM	<ul style="list-style-type: none"> Express the importance of CRM 	K2
5.4	Types of CRM	<ul style="list-style-type: none"> Classify the different types of CRM 	K2
5.5	Stages of CRM	<ul style="list-style-type: none"> Explain the various stages of CRM 	K2
5.6	CRM Cycle	<ul style="list-style-type: none"> Compare CRM cycle in multi stage 	K2
5.7	Traditional Vs CRM marketing	<ul style="list-style-type: none"> Differentiate between Traditional and CRM marketing 	K4
5.8	Recent Trends in Marketing	<ul style="list-style-type: none"> Practice the recent trends and strategies in marketing 	K3
5.8.1	Digital marketing	<ul style="list-style-type: none"> Discuss the different kinds of marketing model 	K2
5.8.2	E-Marketing	<ul style="list-style-type: none"> Explain the concept E-Marketing 	K2
5.8.3	Tele Marketing	<ul style="list-style-type: none"> Compare and analyse the functioning of different marketing models 	K4

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H					M	H	M	H	H	H	H
CO2	H	M	H	M	H	H	H			H	H		
CO3	H	H			H			H			H		H
CO4	H		H	M	H			H	H	H	H	M	H
CO5	H		M			M		M			H		
CO6	H	H		H		H			H	H	H	H	H

COURSE ASSESSMENT METHODS

Direct

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

SEMESTER –III	SBEC I	CODE: U21BAPS1
CREDITS: 2	INTRODUCTION TO COMPUTER-MS WORD	TOTAL HOURS:30

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit
1	Apply the practical knowledge exposure to MS-Word.	K3	I
2	Execute the basic functions like Opening, Saving and closing the files independently.	K3	I
3	Create a document using editing features.	K6	II
4	Construct tables by using the various table tools.	K6	III
5	Modify the pages adopting the features of page formatting.	K6	IV
6	Create different file formats by merging documents.	K6	V

UNIT I - BEGINNING TO USE MICROSOFT WORD

(6 Hours)

- 1.1 Word Processing versus Desktop Publishing
- 1.2 Starting - Microsoft Word 2013
- 1.3 Opening a New Document
- 1.4 Saving a Document
- 1.5 Getting Help with MS Word
- 1.6 Basic Editing
 - 1.6.1 The Cursor
 - 1.6.2 Inserting Text - Deleting Text ~ Text Undo and Redo -Wrap Text
 - 1.6.3 Formatting - Selecting Text
 - 1.6.4 Applying a Font –Changing Font Size -Font Attributes - Font Colour- Clear Formatting–
 - 1.6.5 Text Alignment Copying and Moving Texts and Objects - The Clipboard – Paste

Unit II - EDITING FEATURES

(6 Hours)

- 2.1 Spell Check — Thesaurus - Auto Correct – Creating Own Default Dictionary
- 2.2 Word Count -Track Changes -Accepting and Rejecting Changes - Page View – Zoom
- 2.3 Paragraph Formatting - Changing Paragraph Alignment - Indenting Paragraphs –
- 2.4 Add Borders or Shading to a Paragraph, Apply Paragraph Styles –Change Spacing between Paragraphs and Lines

Unit III - TABLES

(6 Hours)

- 3.1 Creating Tables

- 3.1.1 Creating a table by highlighting the boxes
- 3.1.2 Create a table by using Insert Table command
- 3.1.3 Converting Text into a Table - Quick Tables -Entering Text
- 3.2 Table Tools -Inserting rows and columns- Deleting Cells, Rows or Columns - Merging Cells and Splitting Cells -Adjusting Column Width- Position text within a Cell
- 3.3 Borders and Shading. Bulleted and Numbered Lists - Creating Outlines

Unit IV - PAGE FORMATTING

(6 Hours)

- 4.1 Apply a Page Border and Colour
- 4.2 Changing the Orientation, Size of the Page, or Size of Columns
- 4.3 Insert Headers and Footers (including Page Numbers-Creating a Page Break- inserting Graphics, Pictures, and Table of Contents – Inserting Special Characters.

Unit V - ADVANCED TOOLS

(6 Hours)

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

TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Transform word document to Web Pages	https://code.makery.ch/library/convert-web-page-to-word/
2	Real Time Reports	https://www.godaddy.com/garage/how-to-use-microsoft-word-for-real-time-document-collaboration/
3	Inserting 3D Models into Reports	https://officesmart.wordpress.com/2017/11/07/inser-3d-models-in-office-365/ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
4	Intelligent Suggestions in Editor Overview Pane	https://microsoft.com/en-in/Microsoft-365/wordftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps

TEXT BOOK

- 1. Study material prepared by the Department

REFERENCES

- 1. FaitheWempen, Microsoft Word 2010 in Depth, Que Publishing, 2010, ISBN 9780789743114
- 2. Katherine Murray, Microsoft Word 2010 Inside Out, 1st Edition,2010, ISBN 9780735627291

WEB LINKS

- 1.<https://www.accaglobal.com/us/en/member/discover/events/global/e-learning/special-offers/microsoft-office-specialist.html>
- 2.<https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word2019?source=search&m=1>

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I BEGINNING TO USE MICROSOFT WORD			
1	Beginning to Use Microsoft Word	<ul style="list-style-type: none"> Recall the menus in MS-word 	K1
1.1	Word Processing versus Desktop Publishing	<ul style="list-style-type: none"> Identify shortcuts of keyboard to perform tasks 	K2
1.2	Starting – Microsoft Word 2013	<ul style="list-style-type: none"> Select MS word from MS Office 	K1
1.3-1.5	Opening a New Document, Saving a Document, Getting help with Ms Word	<ul style="list-style-type: none"> Select a new document Find the information you need in Help 	K1
1.6.1-1.6.2	Basic Editing, The Cursor, Inserting Text, Deleting Text, Text Undo and Redo, Wrap Text	<ul style="list-style-type: none"> Select text using the mouse or using the keyboard. Make use of the Control keys for Copying and pasting the documents 	K3
1.6.3-1.6.4	Formatting, Selecting Text, Applying a Font, Changing Font Size, Font Attributes, Font Colour, Clear Formatting,	<ul style="list-style-type: none"> Apply the font formatting and formatting tools Make use of Clearing font formatting Apply the font colour and increase and decrease font size 	K3
1.6.5	Text Alignment Copying and Moving Texts and Objects, The Clipboard, Paste	<ul style="list-style-type: none"> Make use of the clipboard for storing text and objects 	K3
UNIT II EDITING FEATURES			
2.1	Spell Check, Thesaurus, Auto Correct, Creating Own Default Dictionary	<ul style="list-style-type: none"> Identify the spell check and find and replacing of the document. Make use of own default dictionary 	K3
2.2	Word Count, Track Changes, Accepting and Rejecting Changes, Page View, Zoom	<ul style="list-style-type: none"> Apply word count for counting the number of words in a sentence or in the whole document 	K3

2.3	Paragraph Formatting, Changing Paragraph Alignment, Indenting Paragraphs	<ul style="list-style-type: none"> Summarize the paragraph formatting Establish text alignment Extend the paragraph spacing and Indenting paragraphs 	K6
2.4	Add Borders or Shading to a Paragraph, Apply Paragraphs Styles, Change Spacing Between Paragraphs and Lines	<ul style="list-style-type: none"> Make use of the bullets to existing paragraphs. Apply borders to paragraphs 	K3
UNIT III TABLES			
3-3.1	Tables Creating tables	<ul style="list-style-type: none"> Modify the created tables 	K6
3.1.1-3.1.3	Creating a table by Highlighting the boxes, Creating a table by Using Insert, Table Command, Converting Text into a Table, Quick Tables, Entering Text	<ul style="list-style-type: none"> Change data to a table Create table and converting the table into the text. 	K6
3.2	Table Tools, Inserting Rows and Columns, Deleting Rows or Columns, Merging Cells and Splitting Cells, Adjusting Column Width, Position text Within a Cell,	<ul style="list-style-type: none"> Apply columns and rows and deleting columns and rows 	K3
3.3	Borders and Shading, Bulleted and Numbered Lists, Creating Outlines	<ul style="list-style-type: none"> Changing custom borders Create table using table style and borders 	K6
UNIT IV PAGE FORMATTING			
4	Page Formatting	<ul style="list-style-type: none"> Identify Page Formatting 	K3
4.1	Apply a Page Border and Colour	<ul style="list-style-type: none"> Apply the page border and color Make use of the page border and color 	K3

4.2	Changing the Orientation, Size of the Page, or Size of Columns	<ul style="list-style-type: none"> • Creating the page orientation, the size of the page and the size of the columns • Choosing the various page setup of the document 	K6
4.3	Insert Headers and Footers(including Page Numbers, Creating a Page Break, Inserting Graphics, Pictures, and table of Contents, Inserting Special Characters	<ul style="list-style-type: none"> • Adapting the insert text into Header and footers, insert page number. • Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture 	K6
UNIT V ADVANCED TOOLS			
5	Advanced Tools	<ul style="list-style-type: none"> • Make use of the advanced tools. 	K3
5.1	References and Citations, Macros, Compare and Merge Documents	<ul style="list-style-type: none"> • Create different file formats by merging documents. • Compare between merge documents, References and Citations in MS word 	K2
5.2	Protect Document	<ul style="list-style-type: none"> • Create a protected document in Word. 	K6
5.3	Mailing Lists, Creating a List for Mail Merge, Mail Merge	<ul style="list-style-type: none"> • Make use of the Mail merge Process • Compose letters using Mail merge features. 	K6

MAPPING SCHEME FOR POs, PSOs and COs

	L-Low			M-Moderate			H- High							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	
CO1	H	H	M	H	H	H	M	H		H	H	M	M	
CO2	H	M	M	M	H	M	M	H		H	H	M		
CO3	H	H			H	H		H		H	H			
CO4	H	H			H	H		H		H	H	H		

CO5	H	H	H	H	H	H	M	H		H	H	M	
CO6	H	H	H	H	H	H	H	H		H	H		H

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Record Note Maintenance 3. End Semester Examination
Indirect
1. Course-end survey

SEMESTER –III	NMEC-I	CODE: U21BA3E1
CREDITS: 2	PRINCIPLES OF COMMERCE	TOTAL HOURS: 30

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Recall the meaning of Commerce and trade	K1	I
2	Classify the business activities	K2	I
3	Categorize the various forms of organization.	K4	II
4	Explain the merits and demerits of different modes of transportation	K2	III
5	Appraise the functions of Banking and Insurance Sector.	K5	IV
6	Discuss the different types of media	K2	V

UNIT I INTRODUCTION TO COMMERCE(6Hours)

- 1.1 Economic activities- Concept of business
- 1.2 Characteristics of Business- Objectives
- 1.3 Classification of Business activities- Industry Commerce
- 1.4 Industry, types, primary and secondary
- 1.5 Trade and Aids to trade

UNIT II FORMS OF ORGANISATION(6Hours)

- 2.1 Forms of Organisation, Sole proprietorship
- 2.2 Joint stock company- features, merits and demerits
- 2.3 Formation of Company

2.4 MOA- AOA- Prospectus

2.5 Public enterprises-Co-operative societies

UNIT III TRANSPORTATION AND WAREHOUSE(6Hours)

3.1 Transport Functions

3.2 Modes of transport, road, railway, waterways

3.3 Advantages and disadvantages of transportation

3.4 Warehouse Types and functions

UNIT IV BANKING AND INSURANCE(6Hours)

4.1 Banking Functions of Banks

4.2 Types of Bank Accounts

4.3 Insurance Principles of insurance

4.4 Types of Insurance

UNIT V MARKETING AND ADVERTISING(6Hours)

5.1 Marketing definition functions

5.2 Marketing mix

5.3 Market segmentation

5.4 Advertising Types

5.4.1 Advertising media- Kinds of Media, merits, demerits

TOPICS FOR SELF-STUDY

S. No	Topics	Web Links
1	E-commerce marketing mix	https://www.digivate.com/blog/online-marketing/the-e-commerce-marketing-mix-8-principles-infographic/
2	Recent Reforms in Financial Sector	https://www.civilserviceindia.com/subject/Management/notes/recent-reforms-in-financial-sector.html
3	Advertisement copy	http://docshare01.docshare.tips/files/29460/294602834.pdf
4	Functions of Selling	https://www.yourarticlelibrary.com/marketing/marketing-management/selling/99747

TEXT BOOK

1. Fundamentals of Business Organisation- Y. K. Bhushan (Sultan Chand)

REFERENCES

1. Modern Marketing Principles and Practices- R.S.N. Pillai and Bhagavathi (S.Chand)
2. Popli G.S & Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd. 2016.
3. Mishra Sukhvinder, Banking Law and Practice, S. Chand Publishers, 2012.

WEB LINKS

1. <https://www.tntextbooks.in/p/11th-books.html>
2. <https://drive.google.com/file/d/1yhbyGGmg-sJ50K1rGcwPkrMYZ0DVnQRj/view>

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT 1 INTRODUCTION TO COMMERCE			
1.1	Economic activities – Concept of Business Characteristics of business Objectives of business	<ul style="list-style-type: none">• Recall the concepts related to business• Describe the Characteristics of Business• Outline the objectives of business	K2
1.2	Classification of business activities: Industry and Commerce	<ul style="list-style-type: none">• Classify the types of industries	K2
1.3	Industry–Types-Primary and Secondary Commerce: Trade and Aids to trade- Types	<ul style="list-style-type: none">• Summarize the various aids to trade• Discuss the different types of Industry	K2
UNIT II FORMS OF ORGANISATION			
2.1	Forms of Organization- Sole proprietorship	<ul style="list-style-type: none">• Explain the features of Sole Proprietorship• Categorize the various forms of organizations	K4
2.2	Partnership firm	<ul style="list-style-type: none">• Identify the types of Partners in a Partnership firm	K2
2.3	Joint stock company- features, merits and demerits Formation of company	<ul style="list-style-type: none">• Define the term Company• Explain the different types of Company• Summarise the procedure in the formation of a company	K2

2.4	MoA-AoA-Prospectus Public enterprises-Co-operative societies	<ul style="list-style-type: none"> Outline the features of public enterprises Discuss the features of Cooperative societies Explain the contents of AOA and MOA 	K2
UNIT III TRANSPORTATION AND WAREHOUSE			
3.1	Transport-Functions Modes of transport- Road, Railway, Water, Airway	<ul style="list-style-type: none"> Explain the functions of transport Identify the various modes of transport 	K2
3.2	Advantages and disadvantages of Transportation	<ul style="list-style-type: none"> Summarize the advantages and disadvantages of transportation 	K2
3.3	Warehouse - Types and functions	<ul style="list-style-type: none"> Classify the types of warehouse Discuss the functions of warehouse 	K2
UNIT IV BANKING AND INSURANCE			
4.1	Banking- Functions of Banks	<ul style="list-style-type: none"> Discuss the purpose of banks Examine the functions of banks 	K4
4.2	Types of Bank Accounts Insurance- Principles of insurance Types of insurance, Advantages of insurance.	<ul style="list-style-type: none"> Recall the meaning of the term insurance Explain the Types of insurance Determine the advantages of insurance 	K5
UNIT V MARKETING AND ADVERTISING			
5.1	Marketing- Definition- Functions	<ul style="list-style-type: none"> Define marketing Classify the functions of Marketing 	K2
5.2	Marketing Mix Market segmentation	<ul style="list-style-type: none"> Discuss the 7 Ps of Marketing Mix Explain the markets based on Market Segmentation 	K2
5.3	Advertising- Types Advertising media-Kinds of media-Advantages and disadvantages	<ul style="list-style-type: none"> Define Advertising Explain the different types of Advertising. Compare the different kinds of advertising media 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H		L	H		M	M	L	M	M	L	
CO 2	H	H		L	H		M		L	M	M		L
CO 3	H	H	M	L	H		M		L	M	M	L	
CO 4	H	H		L	H		M	M	L	M	M		L
CO 5	H	H		L	H		M		L	M	M	L	
CO 6	H	H		L	H		M	M	L	M	M		

COURSE ASSESSMENT METHODS

Direct

SEMESTER: IV	NMEC II PRINCIPLES OF MANAGEMENT	COURSE CODE: U21BA4E2
CREDITS: 2		TOTAL HOURS: 30

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

SEMESTER –IV	CORE: V	CODE: U21BA405
CREDITS: 5	COST ACCOUNTING	TOTAL HOURS: 75

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Prepara cost sheet to find the Cost of production/Sales	K6	I
2	Create a Stores ledger Account by applying different methods of pricing the issue of materials	K6	I
3	Calculate labour turnover by using various methods to calculate labour cost.	K4	II
4	Apply the different methods of apportionment of overheads	K3	III

5	Prepare Contract Accounts with Notional profit and Process Accounts with Normal loss, abnormal loss and abnormal gain in Certain Industries.	K6	IV
6	Calculate the cost using operating costing in different types of industries.	K4	V

UNIT – I: INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS AND MATERIAL CONTROL (15 Hours)

1.1 Cost Accounting

- 1.1.1 Definition of Cost, Costing, Cost Accounting and Cost Accountancy
- 1.1.2 Scope of Cost Accounting
- 1.1.3 Merit and Demerit
- 1.1.4 Classification of cost
- 1.1.5 Elements of cost
- 1.1.6 Cost centre
- 1.1.7 Cost unit
- 1.1.8 Cost control
- 1.1.9 Cost reduction

1.2. Cost sheet

- 1.2.1 Treatment of stock or incentives
- 1.2.2 Tender and quotations

1.3 Material Control

- 1.3.1 Introduction
- 1.3.2 Meaning of material control
- 1.3.3 Objectives of material control
- 1.3.4 Essentials of material control
- 1.3.5 Purchase control
- 1.3.6 Store keeping and stock control and inventory control
- 1.3.7 Levels of stock and Economic Ordering Quantity
- 1.3.8 ABC Analysis

1.4 Pricing of material issues

- 1.4.1 LIFO (Last In First out)
- 1.4.2 FIFO (First In First Out)

- 1.4.3 Simple Average Method
- 1.4.4 Weighted Average Method

UNIT II – COMPUTATION AND CONTROL OF LABOUR COST (15 Hours)

- 2.1 Labour cost
 - 2.1.1 Introduction
 - 2.1.2 Types of Labour
- 2.2 Labour turnover
- 2.3 Methods and measurement of Labour turnover
 - 2.3.1 Separation method
 - 2.3.2 Replacement method
 - 2.3.3 Flux method
- 2.4 Idle time and Overtime
- 2.5 Methods of remuneration
 - 2.5.1 Time rate system
 - 2.5.2 Piece rate system
 - 2.5.3 Straight piece rate system
 - 2.5.4 Taylor's differential piece rate system
 - 2.5.5 Merrick's Multiple or differential piece rate system
 - 2.5.6 Gantt's task and bonus plan
- 2.6 Premium Bonus plans
 - 2.6.1 Halsey premium plan
 - 2.6.2 Halsey-weir scheme
 - 2.6.3 Rowan plan
 - 2.6.4 Barth's variable sharing plan
 - 2.6.5 Emerson's Efficiency plan
 - 2.6.6 Bedeaux's point premium system

UNIT - III OVERHEADS (15 Hours)

- 3.1 Meaning and Definition of overheads
- 3.2 Importance of Overhead cost
- 3.3 Allocation of Overheads
- 3.4 Apportionment

- 3.4.1 Primary distribution
- 3.4.2 Secondary distribution
 - 3.4.2.1 Repeated Distribution method
 - 3.4.2.2 Simultaneous equation method
- 3.5 Absorption of overheads
 - 3.5.1 Overhead Rate
 - 3.5.2 Types of overhead rate
- 3.6 Methods of absorption of overhead
 - 3.6.1 Direct material cost method
 - 3.6.2 Direct Labour cost method
 - 3.6.3 Prime cost percentage method
 - 3.6.4 Direct Labour hour method
 - 3.6.5 Machine hour rate method
 - 3.6.6 Computation of machine hour rate
- 3.7 Under and over absorption of overheads.

UNIT IV- RECONCILIATION OF COST AND FINANCIAL ACCOUNTS AND METHODS OF COSTING (JOB, BATCH AND CONTRACT) (15 Hours)

- 4.1 Reconciliation of cost and financial accounts
- 4.2 Job costing
 - 4.2.1 Definition of job costing
 - 4.2.2 Job costing procedures
 - 4.2.3 Forms used in job costing
- 4.3 Batch Costing
 - 4.3.1 Definition of Batch costing
 - 4.3.2 Determination of Economic Batch Quantity
- 4.4 Contract costing
 - 4.4.1 Introduction
 - 4.4.2 Characteristic Features of contracts and contract costing
 - 4.4.3 Recording of Costs of a Contract
 - 4.4.4 Recording of Value and Profit on Contracts
 - 4.4.5 Profit or Loss on Contracts
 - 4.4.6 Escalation clause

4.4.7 Cost plus Contracts.

UNIT V- METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING) (15 Hours)

5.1 Operating and operation costing

5.1.1 Meaning and definition

5.1.2 Operation and service costing

5.1.3 Transport Costing

5.1.4 Costing Procedures in Transport of Costs

5.1.5 Presentation of Costs

5.1.6 Computation of Cost Unit in Road Transport Business

5.1.7 Importance of Running Kilometers

5.1.8 Types of problems

5.2 Process Costing

5.2.1 Meaning of Process Costing

5.2.2 Costing procedures

5.2.3 Important aspects of Process Costing – (Normal loss, abnormal loss and gain)

5.2.4 Work in progress (excluding equivalent production concepts)

TOPICS FOR SELF STUDY

S. No.	Topics	Web Links
1	Target Costing	https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/
2	Activity based costing	https://www.investopedia.com/terms/a/abc.asp
3	Product Life cycle costing	https://www.yourarticlelibrary.com/accounting/costing/life-cycle-costing-meaning-benefits-and-effects/53110ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
4	Bench marking costs	https://www.conklindd.com/t-Articlesbenchmarkingcosts.aspx

TEXT BOOK

COURSE OUTCOMES

1. R.S.N.Pillai, V.Bagavathi, Cost Accounting, S. Chand Publications, 5th Edition, New Delhi.

REFERENCES

1. Dr. R. Ramachandran Dr. R.Srinivasan (2016) Cost Accounting, Sriram Publications, Trichy.
2. M.C.Shukla, T.S. Grewal and Dr. M.P.Gupta, Cost Accounting Texts and Problems Latest Edition, S.Chand Publications, New Delhi.
3. Jain S.P &Narang K. L., (Reprint 2015). Cost Accounting, Kalyani Publications: New Delhi.
4. Workbook prepared by the Department of Commerce, Bishop Heber College.

WEB LINKS

1. <https://youtu.be/FlisUOIwOnw>
2. <https://youtu.be/ojMZCQvIRZM>
3. <https://youtu.be/5e1qRvoz03k>

Theory 25% (Section A & B) Problems 75% (Section C & D)

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS & MATERIAL CONTROL.			
1.1	1.1.1 Definition of Cost, Costing, cost Accounting and cost Accountancy 1.1.2 Scope of Cost Accounting 1.1.3 Merit and Demerit 1.1.4 Classification of cost 1.1.5 Elements of cost 1.1.6 Cost centre 1.1.7 Cost unit 1.1.8 Cost control 1.1.9 Cost reduction	<ul style="list-style-type: none"> • Define Cost, Cost Accounting and Cost Accountancy • Summarize the Merits and Demerits of Cost Accounting • Classify the different types and the elements of cost • What is Cost Centre and Cost Unit 	K2

1.2	<p>Cost sheet</p> <p>1.2.1 Treatment of stock or incentives</p> <p>1.2.2 Tender and quotations</p>	<ul style="list-style-type: none"> Examine the treatment of stock in Cost sheet Estimate the Cost of Production/Sales by preparing a cost sheet 	K6
1.3	<p>Material Control</p> <p>1.3.1 Introduction</p> <p>1.3.2 Meaning of material control</p> <p>1.3.3 Objectives of material control</p> <p>1.3.4 Essentials of material control</p> <p>1.3.5 Purchase control</p> <p>1.3.6 Store keeping and stock control and inventory control</p> <p>1.3.7 Levels of stock and Economic Ordering Quantity</p> <p>1.3.8 ABC Analysis</p>	<ul style="list-style-type: none"> Calculate the minimum maximum and the re-ordering level for stock of materials Illustrate the Economic Ordering quantity of materials for a concern 	K2
1.4	<p>Pricing of material issues</p> <p>1.4.1 LIFO (Last In First out)</p> <p>1.4.2 FIFO (First In First Out)</p> <p>1.4.3 Simple Average Method</p> <p>1.4.4 Weighted Average Method</p>	<ul style="list-style-type: none"> Discuss the various methods of pricing the issue of materials 	K2
UNIT II COMPUTATION AND CONTROL OF LABOUR COST			
2.1	<p>Labour cost</p> <p>2.1.1 Introduction</p> <p>2.1.2 Types of Labour</p>	<ul style="list-style-type: none"> What is Labour cost? 	K2

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

2.2	Labour turnover	<ul style="list-style-type: none"> Discuss about Labour turnover 	K2
2.3	Methods and measurement of Labour turnover 2.3.1 Separation method 2.3.2 Replacement method	<ul style="list-style-type: none"> Apply the various methods of measuring Labour Turnover 	K3
2.4	Idle time and Overtime	<ul style="list-style-type: none"> Identify Idle Time and Overtime in Labour costing Measure the Labour Cost when there is Idle Time and Over Time 	K4
2.5	Methods of remuneration 2.5.1 Time rate system 2.5.2 Piece rate system 2.5.3 Straight piece rate system 2.5.4 Taylors differential piece rate system 2.5.5 Merrick's Multiple or differential piece rate system 2.5.6 Gantt's task and bonus plan	<ul style="list-style-type: none"> Compare the various methods of remuneration for Labour 	K2
2.6	Premium Bonus plans 2.6.1 Halsey premium plan 2.6.2 Halsey-weir scheme 2.6.3 Rowan plan 2.6.4 Barth's variable sharing plan	<ul style="list-style-type: none"> Calculate Bonus for Labour under various methods of Premium Bonus Plans. 	K4

Sl. No	Course Outcomes	Level	Unit covered
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	<p>2.6.5 Emerson's Efficiency plan</p> <p>2.6.6 Bedeaux's point premium system</p>		
UNIT III OVERHEADS			
3.1	Meaning and Definition of overheads	<ul style="list-style-type: none"> Define Overheads 	K1
3.2	Importance of Overhead cost	<ul style="list-style-type: none"> Explain the importance of the allocation of 	K2
3.3	Allocation of Overheads	<ul style="list-style-type: none"> what is allocation of overheads 	K2
3.4	<p>Apportionment</p> <p>3.4.1 Primary distribution</p> <p>3.4.2 Secondary distribution</p> <p>3.4.2.1 Repeated Distribution method</p> <p>3.4.2.2 Simultaneous equation method</p>	<ul style="list-style-type: none"> Identify the importance of apportionment of Overheads Apply the various methods of apportionment of overheads 	K3
3.5	<p>Absorption of overheads</p> <p>3.5.1 Overhead Rate</p> <p>3.5.2 Types of overhead rate</p>	<ul style="list-style-type: none"> Discuss the different types of overhead rate 	K2
3.6	<p>Methods of absorption of overhead</p> <p>3.6.1 Direct material cost method</p> <p>3.6.2 Direct Labour cost method</p> <p>3.6.3 Prime cost percentage method</p>	<ul style="list-style-type: none"> Apply the methods of Absorption of Overheads Measure the Machine hour rate 	K3

3.7	Under and over absorption of overheads.	<ul style="list-style-type: none"> Identify Under and Over Absorption of Overheads 	K3
UNIT IV RECONCILIATION OF COST AND FINANCIAL ACCOUNTS & METHODS OF COSTING(JOB, BATCH AND CONTRACT)			
4.1	Reconciliation of cost and financial accounts	<ul style="list-style-type: none"> Compare the Profit and loss of cost and financial accounts and reconcile them. 	K2
4.2	Job costing 4.2.1 Definition of job costing 4.2.2 Job costing procedures 4.2.3 Forms used in job costing	<ul style="list-style-type: none"> Define Job costing Estimate a Job Cost sheet 	K2
4.3	Batch Costing 4.3.1 Definition of Batch costing 4.3.2 Determination of Economic Batch Quantity	<ul style="list-style-type: none"> Define Batch costing Estimate the Economic Batch quantity 	K2
4.4	Contract costing 4.4.1 Introduction 4.4.2 Characteristic Features of contracts and contract costing 4.4.3 Recording of Costs of a Contract	<ul style="list-style-type: none"> Define Contract costing List out the characteristic features of Contract costing Estimate the Notional Profit or loss on Contract and with Escalation clause by preparing a contract account 	K6

	<p>4.4.4 Recording of Value and Profit on Contracts</p> <p>4.4.5 Profit or Loss on Contracts</p> <p>4.4.6 Escalation clause</p> <p>4.4.7 Cost plus Contracts.</p>		
UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)			
5.1	<p>Operating and operation costing</p> <p>5.1.1 Meaning and definition</p> <p>5.1.2 Operation and service costing</p> <p>5.1.3 Transport Costing</p> <p>5.1.4 Costing Procedures in Transport of Costs</p> <p>5.1.5 Presentation of Costs</p>	<ul style="list-style-type: none"> • Relate operating/Operation/Service costing • Calculate cost per unit in transport costing • Illustrate the costing procedures in transport Business 	K4
5.2	<p>5.2.1 Meaning of Process Costing</p> <p>5.2.2 Costing procedures</p> <p>5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain)</p>	<ul style="list-style-type: none"> • Define Process Costing • Identify the costing procedures • Calculate Normal loss, Abnormal loss and Abnormal gain by preparing Process Accounts 	K4

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

1.	Express the fundamental concepts relating to business and method to start and manage a business	K2	I
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	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO4
CO1	H	H	H	H		H	H	M	H	H	H	H	M
CO2	H		H							H		H	M
CO3	H	M	H	H			H	H	H	H	H	H	H
CO4	H	M	H			M	H	L		H	M	H	
CO5	H		H			M	M			H		H	
CO6	H		H	M		H			M	H		H	L

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey

SEMESTER –IV	ALLIED III	CODE: U21BA4:1
CREDITS: 4	CORPORATE LAW	TOTAL HOURS: 75

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit
1	Explain the various provisions relating to Companies Act 2013	K2	I
2	Identify the various types of companies and their features	K2	I
3	Demonstrate the principal documents used in the formation of a company.	K3	II
4	Appraise the provisions relating to the meetings and resolutions in the company.	K5	III
5	Relate the provisions of Companies Act with the appointment and removal of directors.	K4	IV

6	Analyse the various modes of winding up of a company.	K4	V
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UNIT I COMPANY AND ITS FORMATION (15Hours)

- 1.1. Introduction to company
 - 1.1.1. Company Definitions
 - 1.1.2 Characteristics
 - 1.1.3 Types of companies and their features including new companies as per Companies Act 2013.
- 1.2. Formation of a Company
 - 1.2.1 Stages in the formation of a Company
 - 1.2.2 Promoters and their legal position
- 1.3. Lifting up of corporate veil

UNIT II PRINCIPAL DOCUMENTS (15Hours)

- 2.1. Memorandum of association
 - 2.1.1 Contents
 - 2.1.2 Alteration of memorandum
 - 2.1.3 Doctrine of Ultra vires
- 2.2. Articles of Association
 - 2.2.1 Contents
 - 2.2.2 Alteration of Articles of association
 - 2.2.3 Doctrine of Constructive notice
 - 2.2.4 Doctrine of Indoor management
- 2.3. Prospectus
 - 2.3.1 Contents
 - 2.3.2 Types of prospectus
 - 2.3.3 Legal requirements of a prospectus
 - 2.3.4 Liability for misstatement in prospectus

UNIT III COMPANY MANAGEMENT (15Hours)

- 3.1. Key Managerial Personnel
- 3.2. Types of directors and their appointments
 - 3.2.1 Resident directors
 - 3.2.2 Independent directors
 - 3.2.3 Small shareholders directors
 - 3.2.4 Women directors
 - 3.2.5 Additional directors
 - 3.2.6 Alternate directors
 - 3.2.7 Nominee directors
- 3.3. Legal position of directors
- 3.4. Powers, Duties and Liabilities of directors
- 3.5. Register of directors
- 3.6. Remuneration of directors
- 3.7. Removal of directors

UNIT IV COMPANY MEETINGS (15Hours)

- 4.1. Meetings
 - 4.1.1 Definitions
 - 4.1.2 General meetings of shareholders
 - 4.1.2.1 Statutory meetings
 - 4.1.2.2 Annual general meetings
 - 4.1.2.3 Extraordinary meetings
 - 4.1.2.4 Class meetings
- 4.2. Quorum for meeting
- 4.3. Proxy
- 4.4. Resolution
 - 4.4.1 Types of resolutions
 - 4.4.1.1 Ordinary resolutions
 - 4.4.1.2 Special resolution
 - 4.4.1.3 Resolution requiring special notice
- 4.5. Minutes

UNIT V WINDING UP(15Hours)

- 5.1. Winding up
 - 5.1.1 Dissolution of a company
 - 5.1.2 Modes of Winding up
 - 5.1.2.1 Winding up by the court
 - 5.1.2.2 Voluntary winding up
 - 5.1.3 General provisions relating to winding up
- 5.2. Insolvency and Bankruptcy Code, 2016

TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Registration of charges	https://resource.cdn.icai.org/55858bos45243cp10.pdf
2	Declaration and payment of dividend	https://resource.cdn.icai.org/55858bos45243cp10.pdf
3	Accounts of companies	https://resource.cdn.icai.org/55857bos45243cp9.pdf
4	Company Audit and auditors	https://resource.cdn.icai.org/55858bos45243cp10.pdf

TEXT BOOK

1. N.D. Kapoor, Elements of Company Law, 30th Edition, Sultan Chand and Sons, New Delhi, 2016

REFERENCES

1. L.C.B Gower, Principles of modern Company Law; Stevens and Sons Ltd., London

2. Avtar Singh, Company Law, 16th Edition, Eastern Book Company, Lucknow, 2015

3. Dr. S.C. Tripathi ,New Company Law,2nd Edition, Central Law Publications, 2019

WEB LINKS

1. <https://freebcomnotes.blogspot.com/2016/06/formation-of-company.html>

2. http://www.legalserviceindia.com/company%20law/com_4.htm

3. <https://www.taxmann.com/blogpost/2000000260/winding-up-of-a-company.aspx>

SPECIFIC LEARNING OUTCOMES

Unit	Contents of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I COMPANY AND ITS FORMATION			
1.1.0	1.1.1 Company Definitions	<ul style="list-style-type: none"> Define the term Company 	K1
	1.1.2 Characteristics	<ul style="list-style-type: none"> Explain the Characteristics of Company 	K2
	1.1.3 Types of companies and their features including new companies as per companies Act 2013.	<ul style="list-style-type: none"> Discuss the various types of companies and their features. 	K2
1.2.0	1.2.1 Stages in the formation of a company	<ul style="list-style-type: none"> Recall the various stages involved in the formation of a company. 	K1
	1.2.2 Promoters and their legal position	<ul style="list-style-type: none"> List the role of promoters and their legal position 	K4
1.3.0	Lifting up of corporate veil	<ul style="list-style-type: none"> Summarize the circumstances under which corporate veil is lifted. 	K2
UNIT II PRINCIPAL DOCUMENTS			
2.1.0	2.1.1 Memorandum of association and Its Contents	<ul style="list-style-type: none"> Describe the memorandum of association and its 	K2
	2.1.2 Alteration of memorandum	<ul style="list-style-type: none"> State the provisions relating to alteration of 	K1

		memorandum of association		
	2.1.3	Doctrine of ultra vires	<ul style="list-style-type: none"> Recall the concept of the Doctrine of Ultra vires 	K1
2.2.0	2.2.1	Articles of association and its Contents	<ul style="list-style-type: none"> Explain articles of association and Its contents 	K2
	2.2.2	Alteration of Articles of association	<ul style="list-style-type: none"> Describe the provisions relating to alteration of articles of association 	K2
	2.2.3	Doctrine of Constructive notice	<ul style="list-style-type: none"> Underline the concept of Doctrine of Constructive notice 	K1
	2.2.4	Doctrine of Indoor management	<ul style="list-style-type: none"> Tell the meaning of Doctrine of Indoor management and Its exceptions 	K1
2.3.0	2.3.1	Prospectus and its contents	<ul style="list-style-type: none"> Identify the contents of prospectus 	K2
	2.3.2	Types of prospectus	<ul style="list-style-type: none"> Classify the types of prospectus 	K2
	2.3.3	Legal requirements of a prospectus	<ul style="list-style-type: none"> Demonstrate the legal requirements of a prospectus 	K3
	2.3.4	Liability for misstatement in prospectus	<ul style="list-style-type: none"> Explain the liability for misstatement in prospectus 	K2
UNIT III COMPANY MANAGEMENT				
3.1.0	Key Managerial Personnel		<ul style="list-style-type: none"> List the various Key Managerial Personnel. 	K1
3.2.0	Types of directors and their appointments 3.2.1 Resident directors 3.2.2 Independent directors 3.2.3 Small shareholders directors 3.2.4 Women directors	<ul style="list-style-type: none"> Classify the different types of directors Discuss the rules relating to appointment of directors. 	K2	

	3.2.5 Additional directors 3.2.6 Alternate directors 3.2.7 Nominee directors		
3.3.0	Legal position of directors	<ul style="list-style-type: none"> Summarise the legal position of directors 	K2
3.4.0	Powers, Duties and Liabilities of directors	<ul style="list-style-type: none"> Describe the powers , Duties and Liabilities of directors 	K2
3.5.0	Register of directors	<ul style="list-style-type: none"> Demonstrate the provisions relating to registration of directors 	K3
3.6.0	Remuneration of directors	<ul style="list-style-type: none"> Explain the provisions relating to remuneration of directors 	K2
3.7.0	Removal of directors	<ul style="list-style-type: none"> Appraise the procedure for remove a director from the company 	K5
UNIT IV COMPANY MEETINGS			
4.1.0	4.1.1 Meeting Definition	<ul style="list-style-type: none"> Define the term meeting 	K1
	4.1.2 General meetings of the shareholders 4.1.2.1 Statutory meeting 4.1.2.2 Annual General meeting 4.1.2.3 Extraordinary meeting 4.1.2.4 Class meeting	<ul style="list-style-type: none"> Classify the various kinds of shareholders meeting Examine the legal procedures relating to various meetings 	K4
4.2.0	Quorum for meeting	<ul style="list-style-type: none"> State the meaning of quorum Recall the provisions relating to quorum of general meetings and Board meetings 	K1
4.3.0	Proxy	<ul style="list-style-type: none"> Explain the concept of proxy 	K2
4.4.0	Resolution	<ul style="list-style-type: none"> Define resolution 	K2

	4.4.1 Types of resolutions 4.4.1.1 Ordinary resolution 4.4.1.2 Special resolution 4.4.1.3 Resolution requiring special notice	<ul style="list-style-type: none"> Describe types of resolution 	
4.5.0	Minutes	<ul style="list-style-type: none"> Recall the meaning of minutes Underline the provisions relating to minutes of the board meeting 	K1
UNIT V WINDING UP			
5.1.0	Winding up 5.1.1 Dissolution of Company 5.1.2 Modes of winding up 5.1.2.1 Winding up by court 5.1.2.2 Voluntary winding up 5.1.3 General provisions relating to winding up	<ul style="list-style-type: none"> Define the term winding up Recall various modes of winding up of a company Analyse the consequences of winding up by the court Memorize the provisions relating to winding up 	K4
5.2.0	Insolvency and Bankruptcy Code, 2016	<ul style="list-style-type: none"> Discuss the provisions of Insolvency and Bankruptcy Code 2016 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H		H		H		H	H		H	M
CO2	H		M	H	H		H			M			H
CO3	H	H			H			H			H		M
CO4	H		H	M	M		H		M	H	M		
CO5	H	M	M		M		M			M		H	
CO6	H		H		H		H		H	H			H

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey

SEMESTER: IV	ELECTIVE- I	COURSE CODE: U21BA4:A
CREDITS: 5	RETAIL MANAGEMENT	TOTAL HOURS: 75

COURSE OUTCOMES

At the end of this course, the student will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Differentiate the various forms of retailing business	K4	I
2.	Appraise the feasibility of setting up a retail outlet in a select location	K5	II
3.	Analyse the various methods of holding inventory	K4	III
4.	Test the ability to manage a retail store successfully	K4	IV
5	Sketch the critical elements of retail stores distribution management	K3	V
6.	Execute the wholesaling and warehousing concepts in Retailing business.	K3	V

UNIT I RETAILING

15 Hours

- 1.1 Meaning
- 1.2 Definition
- 1.3 Characteristics

- 1.4 Retailing principles
- 1.5 Retail sales objectives
- 1.6 Retailing in India
- 1.7 Across the globe
- 1.8 Emerging trends in retailing
- 1.9 Retail formats
 - 1.9.1 Store based
 - 1.9.2 Non-store based
 - 1.9.3. Traditional and non-traditional retailing
 - 1.9.4 Internet retailing
 - 1.9.5 Cyber retailing.

UNIT II STORE LOCATION

15 Hours

- 2.1 Importance
- 2.2 Selection of loyalty
- 2.3 Site analysis
- 2.4 Trading analysis
- 2.5 Demand and supply density
- 2.6 Site availability
- 2.7 Trends in store location
- 2.8 Retail marketing segmentation
- 2.9 Significance
- 2.10 Market segmentation process
- 2.11 Key retail segments.

UNIT III INVENTORY

20 Hours

- 3.1 Reasons for holding inventory
- 3.2 Methods of inventory control
- 3.3 Selective inventory management
- 3.4 EOQ model
- 3.5 ABC analysis-VED analysis- FSN analysis - HML analysis
- 3.6 Inventory costs
- 3.7 Material handling
- 3.8 Latest development in inventory management.

UNIT IV RETAIL STORE OPERATIONS

20 Hours

- 4.1 Elements of retail store operations
- 4.2 Management of retail store
- 4.3 The role of centralized retailer
- 4.4 An integrated retailing approach
- 4.5 Operations master schedule
- 4.6 Store maintenance
- 4.7 Energy management
- 4.8 Retailing success tips.

UNIT V DISTRIBUTION MANAGEMENT

20 Hours

- 5.1 Distribution channel
- 5.2 Functions of a distribution channel
- 5.3 Channel levels

- 5.4 Elements of physical distribution
- 5.5 Wholesaling
 - 5.5.1 Classification and characteristics
- 5.6 Warehousing
 - 5.6.1 Need
 - 5.6.2 Benefits
 - 5.6.3 Functions
 - 5.6.4 Features
 - 5.6.5 Classifications

TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Social Commerce	https://tinuiti.com/blog/paid-social/social-commerce-by-channel/
2.	Influencer Marketing	https://influencermarketinghub.com/what-is-influencer-marketing/
3.	Augmented Reality Powered Shopping experiences	https://cyfuture.com/blog/augmented-reality-in-retail-transforming-online-shopping-experience-for-customers/
4.	Smart speaker shopping	https://trinityaudio.ai/how-much-are-we-shopping-via-smart-speakers/

TEXTBOOK

1. Dr.Harjit Singh, Retail Management - A Global Perspective, Text and Cases, Revised Edition, S. Chand& Company Ltd., New Delhi, 2014

REFERENCES

1. Gibson G Vedamani, Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi, 2011
2. GouravGhosal, Retail Management, Maxford Books Publishing House, New Delhi, 2010
3. Dr. L. Natarajan, Retail Management, Margham Publications, Chennai,2016

WEB LINKS

1. <https://www.yourarticlelibrary.com/marketing/distribution-channels/wholesaling-importance-functions-and-types-of-wholesaling/29899>
2. http://data.conferenceworld.in/IIMT_NHSEMH/12.pdf

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I RETAILING			
1.1	Meaning	<ul style="list-style-type: none"> Recall the term retailing 	K1
1.2	Definition	<ul style="list-style-type: none"> Define retail management 	K1
1.3	Characteristics	<ul style="list-style-type: none"> Explain the characteristics of retailing 	K2
1.4	Retailing Principles	<ul style="list-style-type: none"> Identify a law or fact of retailing 	K3
1.5	Retail sales objectives	<ul style="list-style-type: none"> Identify the objectives of retail sales 	K2
1.6	Retailing in India	<ul style="list-style-type: none"> Explain the retailing business in India and across the world 	K2
1.7	Across the globe		
1.8	Emerging trends in retailing	<ul style="list-style-type: none"> Summarize the recent trends in retailing 	K2
1.9	Retail formats 1.9.1 Store based 1.9.2 Non-store based 1.9.3 Traditional and non-traditional retailing 1.9.4 Internet retailing 1.9.5 Cyber retailing	<ul style="list-style-type: none"> Examine the retail formats Compare store and non-store based retailing with traditional and non-traditional retailing Explain internet and cyber retailing 	K4
UNIT II STORE LOCATION			
2.1	Importance	<ul style="list-style-type: none"> Evaluate the importance of store location 	K5
2.	Discuss the features principles and functions of management	K2	II

2.2	Selection of loyalty	<ul style="list-style-type: none"> • Discuss the selection of loyalty 	K2
2.3	Site analysis	<ul style="list-style-type: none"> • Discuss the various site and trading analysis 	K2
2.4	Trading analysis		
2.5	Demand and supply density	<ul style="list-style-type: none"> • Identify the demand and supply density 	K2
2.6	Site availability	<ul style="list-style-type: none"> • Discuss about the site availability 	K2
2.7	Trends in store location	<ul style="list-style-type: none"> • Analyze the trends in store location 	K4
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> • Explain about the segmentation in retail marketing 	K2
2.9	Significance	<ul style="list-style-type: none"> • List out the importance of retail marketing segmentation 	K1
2.10	Market segmentation process	<ul style="list-style-type: none"> • Describe the various process in market segmentation 	K1
2.11	Key retail segments.	<ul style="list-style-type: none"> • Identify the key segments in retail marketing. 	K2
UNIT III INVENTORY			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> • List out the reasons for holding inventory 	K1
3.2	Methods of inventory control	<ul style="list-style-type: none"> • Identify the various inventory control methods. 	K3
3.3	Selective inventory management	<ul style="list-style-type: none"> • Explain the selective inventory management 	K2
3.4	EOQ model	<ul style="list-style-type: none"> • Analyze EOQ model 	K4
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	<ul style="list-style-type: none"> • Compare the various inventory analysis 	K4
3.6	Inventory costs	<ul style="list-style-type: none"> • Compute the inventory costs 	K4

3.7	Material handling	<ul style="list-style-type: none"> ● Explain various methods of material handling 	K2
3.8	Latest development in inventory management	<ul style="list-style-type: none"> ● Explain the latest methods and developments in inventory management 	K2
UNIT IV RETAIL STORES LOCATION			
4.1	Elements of retail store operations	<ul style="list-style-type: none"> ● Examine the elements of retail store operations 	K4
4.2	Management of retail store	<ul style="list-style-type: none"> ● Explain the retail store management 	K2
4.3	The role of centralized retailer	<ul style="list-style-type: none"> ● Examine the role of centralized retailer 	K4
4.4	An integrated retailing approach	<ul style="list-style-type: none"> ● Explain the various approaches in retailing 	K2
4.5	Operations master schedule	<ul style="list-style-type: none"> ● Examine the various operation master schedules 	K4
4.6	Store maintenance	<ul style="list-style-type: none"> ● Identify the store maintenance methods 	K2
4.7	Energy management	<ul style="list-style-type: none"> ● Explain about the energy management 	K2
4.8	Retailing success tips	<ul style="list-style-type: none"> ● Identify the retailing success tips 	K2
UNIT V DISTRIBUTION MANAGEMENT			
5.1	Distribution channel	<ul style="list-style-type: none"> ● Explain the various distribution channels 	K2
5.2	Functions of a distribution channel	<ul style="list-style-type: none"> ● Sketch the various functions of channels of distribution 	K2
5.3	Channel levels	<ul style="list-style-type: none"> ● Explain the various channel levels 	K2
5.4	Elements of physical distribution	<ul style="list-style-type: none"> ● Classify the elements of physical distribution 	K3

		<ul style="list-style-type: none"> Sketch the critical elements of retail stores distribution management 	
5.5	Wholesaling 5.5.1 Classification and characteristics	<ul style="list-style-type: none"> Explain the characteristics and classification of wholesaling 	K2
5.6	Warehousing 5.6.1 Need 5.6.2 Benefits 5.6.3 Functions 5.6.4 Features 5.6.5 Classifications	<ul style="list-style-type: none"> Explain the needs, features benefits and functions of warehousing. Discuss the various types of warehousing 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

H- High

M-Moderate

L-Low

	PO 1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H		M			M		M					H
CO 2	H	H	M	M		H	H			M		M	H
CO 3	M		H	M	H	H	H	M	L		L		
CO 4	H			M	M	H		M		M		L	M
CO 5		H	M	M	H	H	L		H	M	H	M	L
CO 6	H		M	M		H		L		H		M	L

DURSE ASSESSMENT METHODS

Direct			
3.	Sketch the planning process and the steps involved in decision making process.	K3	II

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination
Indirect
1. Course-end survey

SEMESTER IV		
Allied – VI	PROGRAMMING IN PYTHON AND R	Course Code: U21BApy4
Hours: 4		Credits: 3

COURSE OBJECTIVE

On completion of the course the students will have basic knowledge on Python and R programming and apply these concepts in business operations.

S. No.	Course Outcomes	Level	Unit
1	Understand the fundamentals of Python and its environment	K2	I
2	Able to Use Numpy and pandas to work with data in Python	K3	II
3	Describe the importance of data visualization.	K1	III
4	Apply Matplotlib to create plots using Jupyter notebooks.	K3	III
5	Apply various concepts to write programs in R	K3	IV
6	Create and Analyse database and generate various statistical reports with Graphs based on the data	K6	V

UNIT I INTRODUCTION TO PYTHON

- 1.1 Overview and Features of Python
 - 1.1.1 Setting up the Python Environment
 - 1.1.2 Introduction to Jupyter Notebook
- 1.2 Data Structures in Python
 - 1.2.1 The Basics
 - 1.2.2 Lists, Tuples, Dictionaries, Sets
- 1.3 Control Structures and Functions
 - 1.3.1 If-Elif-Else, Loops
 - 1.3.2 Comprehensions, Functions
 - 1.3.3 Map, Filter, and Reduce

UNIT II PYTHON FOR DATA SCIENCE

- 2.1 Introduction to NumPy
 - 2.1.1 NumPy Basics
 - 2.1.2 Creating NumPy Arrays
 - 2.1.3 Structure and Content of Arrays
 - 2.1.4 Subset, Slice, Index and Iterate through Arrays
 - 2.1.5 Multidimensional Arrays
 - 2.1.6 Computation Times in NumPy and standard Python Lists
- 2.2 Operations on NumPy Arrays
 - 2.2.1 Basic Operations
 - 2.2.2 Operations on Arrays
 - 2.2.3 Basic Linear Algebra Operations
- 2.3 Introduction to Pandas
 - 2.3.1 Indexing and Selecting Data
 - 2.3.2 Merge and Append
 - 2.3.3 Grouping and Summarizing Data frames
 - 2.3.4 Lambda function & Pivot tables

- 2.4 Getting and Cleaning Data
 - 2.4.1 Introduction
 - 2.4.2 Reading Delimited and Relational Databases
 - 2.4.3 Reading Data from Websites
 - 2.4.4 Getting Data from APIs
 - 2.4.5 Reading Data from PDF Files
 - 2.4.6 Cleaning Datasets

UNIT III DATA VISUALISATION IN PYTHON

- 3.1 Introduction to Visualisation
 - 3.1.1 Visualisations - Some Examples

- 3.1.2 Visualisations - The World of Imagery
- 3.1.3 Understanding Basic Chart Types I
- 3.1.4 Understanding Basic Chart Types II
- 3.2 Basics of Visualisation
 - 3.2.1 Data Visualisation Toolkit
 - 3.2.2 Components of a Plot
 - 3.2.3 Sub-Plots
 - 3.2.4 Functionalities of Plots
- 3.3 Plotting Data Distributions
 - 3.3.1 Univariate Distributions
 - 3.3.1.1 Univariate Distributions - Rug Plots
 - 3.3.2 Bivariate Distributions
 - 3.3.2.1 Bivariate Distributions - Plotting Pairwise Relationships
- 3.4 Plotting Categorical and Time-Series Data
 - 3.4.1 Plotting Distributions Across Categories
 - 3.4.2 Plotting Aggregate Values Across Categories
 - 3.4.3 Time Series Data

UNIT IV R PROGRAMMING

- 4.1 Introduction to R Programming
 - 4.1.1 Overview of R
 - 4.1.1.1 R data types and objects, Inspecting Variables, Lists and Data Frames
 - 4.1.1.2 Vectors, Matrices and Arrays
 - 4.1.1.3 Reading and writing data
 - 4.1.2 Functions, Strings and Factors
 - 4.1.3 Flow Control and Loops
 - 4.1.3.1 Advanced Looping
 - 4.1.4 Date and Times.
 - 4.1.5 Debugging tools
 - 4.1.6 Use of R as a scientific Calculator

UNIT V DATA VISUALIZATION IN R

- 5.1 Data management with sequences.
 - 5.1.1 Data management with repeats, sorting, ordering, and lists.
 - 5.1.2 Vector indexing, factors
 - 5.1.3 Data management with strings, display and formatting.
 - 5.1.4 Data management with display paste, split, find and replacement, manipulations with alphabets, evaluation of strings, data frames.
 - 5.1.5 Data frames, import of external data in various file formats, statistical functions, compilation of data.

- 5.2 Graphics and plots – GGPlot2
 - 5.2.1 Visualization in R
 - 5.2.2 Introduction to statistical analysis in R
- 5.3 Statistical functions for central tendency
- 5.4 Variation, skewness and kurtosis
 - 5.4.1 Handling of bivariate data through graphics
 - 5.4.2 Correlations programming and illustration with examples.

Text Books

1. Allen B. Downey, “Think Python: How to Think Like a Computer Scientist”, O’Reilly Publishers, Second Edition, 2016.
2. Guido van Rossum and Fred L. Drake Jr, “An Introduction to Python, Network Theory Ltd., 2011.
3. An Introduction to R, Notes on R: A Programming Environment for Data Analysis and Graphics Version 2.15.2 (2012-10-26) W. N. Venables, D. M. Smith and the R Core Team

Books for Reference

1. Charles Dierbach, “Introduction to Computer Science using Python: A Computational Problem-Solving Focus, Wiley India Edition, 2013.
2. John V Guttag, “Introduction to Computation and Programming Using Python”, Revised and expanded Edition, MIT Press, 2013
3. Kenneth A. Lambert, “Fundamentals of Python: First Programs”, CENGAGE Learning, 2012.
4. Timothy A. Budd, “Exploring Python”, Mc-Graw Hill Education (India) Private Ltd., 2015.
5. R for Data Science, by Garrett Grolemond, Hadley Wickham, Released December 2016, Publisher(s): O'Reilly Media, Inc. ISBN:9781491910399

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction	
UNIT 1 INTRODUCTION TO PYTHON				
1.1	Overview and Features of Python	<ul style="list-style-type: none"> • Understand the basic concepts and features of Python 	K2	
4.	Demonstrate the common organizational structures and the merits and demerits		K3	III
5	Analyse the leadership styles and its importance		K4	IV
6.	Explain the methods and need for communication, coordination, control within an organization		K2	V

1.2	Data Structures in Python	<ul style="list-style-type: none"> Understand the concept of Data Structure in Python 	K2
1.3	Control Structures and Functions	<ul style="list-style-type: none"> Able to conditionally execute a section of code Demonstrate how to execute a section of code on a list of items 	K3
UNIT II PYTHON FOR DATA SCIENCE			
2.1	Introduction to NumPy	<ul style="list-style-type: none"> Understand the concept of Numpy create NumPy arrays using various methods 	K6
2.2	Operations on NumPy Arrays	<ul style="list-style-type: none"> Work on NumPy arrays to perform useful calculations 	K5
2.3	Introduction to Pandas	<ul style="list-style-type: none"> Understand the basic of pandas Able to create data frames in pandas Able to Grouping and Summarizing Data frames 	K5
2.4	Getting and Cleaning Data	<ul style="list-style-type: none"> Able to Import data from website, API and pdf. 	K3
UNIT III DATA VISUALISATION IN PYTHON			
3.1	Introduction to Visualisation	<ul style="list-style-type: none"> Understand the landscape of Python data visualization libraries Create static and interactive charts using specialized Python libraries (for example Plotnine, Plotly or Altair) 	K6

UNIT I –BUSINESS (6Hours)

3.2	Data Visualisation Toolkit Components of a Plot	<ul style="list-style-type: none"> Describe the fundamentals of Python's plot library and its main features 	K2
3.3	Plotting Data Distributions	<ul style="list-style-type: none"> Understand the different plot types available 	K2
3.4	Plotting Categorical and Time-Series Data	<ul style="list-style-type: none"> Understanding and implementing various plotting category and Time Series Data 	K3
UNIT IV R PROGRAMMING			
4.1	Overview of R	<ul style="list-style-type: none"> Explain critical R programming concepts 	K1
4.2	Functions, Strings and Factors	<ul style="list-style-type: none"> Able to apply Functions, Strings and Factors in R 	K3
4.3	Flow Control and Loops	<ul style="list-style-type: none"> Explain the use of data structure and loop functions 	K1
4.4	Date and Times	<ul style="list-style-type: none"> Use date and Times in R programming 	K3
4.5	Debugging tools	<ul style="list-style-type: none"> Use Debugging tools in R programming 	K3
4.6	Use of R as a scientific Calculator	<ul style="list-style-type: none"> Create own calculator by using R programming 	K6
UNIT V DATA VISUALIZATION IN R			
5.1	Data management with sequences.	<ul style="list-style-type: none"> Analyse data and generate reports based on the data 	K4
5.2	Graphics and plots – GGPlot2	<ul style="list-style-type: none"> Create Plots and Graphs in R programming 	K6

1.1 Definition

1.2 Characteristics

5.3	Statistical functions for central tendency	<ul style="list-style-type: none"> Perform appropriate statistical tests using R 	K3
5.4	Variation, skewness and kurtosis	<ul style="list-style-type: none"> Explore data-sets to create testable hypotheses and identify appropriate statistical test 	K6

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	H	M	H	H	H	H	H	M	H
CO2	H	H	H	H	H	M	H	H	-	H	H	M	H
CO3	H	H	-	H	H	M	H	-	H	H	H	M	H
CO4	H	H	H	H	H	M	H	H	H	H	H	M	H
CO5	H	H	H	H	H	M	H	H	H	-	H	M	H

CO6	H	H	H	H	H	M	H	H	H	H	H	M	H
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DURSE ASSESSMENT METHODS

Direct
7. Continuous Assessment Test I,II 8. Open book test; Assignment; Seminar; Group Presentation 9. End Semester Examination
Indirect
1. Course-end survey

SEMESTER –IV	SBEC: II	CODE: U21BAPS2
CREDITS: 2	MS OFFICE-EXCEL	TOTAL HOURS: 30

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit
1	Develop knowledge in basics of Excel for navigation and construction of worksheet.	K6	I
2	Prepare Spread sheet by integrating the basic formatting functions.	K6	II
3	Construct customised document to present data by applying custom and conditional formatting and filtering.	K6	III
4	Analyse data through the use of intermediate formulations of lookups and reference data.	K4	IV

5	Create charts using advanced chart elements in Excel.	K6	IV
6	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in excel.	K3	V

UNIT I--INTRODUCTION TO MS EXCEL (6Hours)

- 1.1 Introduction and Navigating MS Excel – Cells, Rows, and Columns
- 1.2 Workbooks –Opening – Labeling and Naming
- 1.3 Adding and Deleting
- 1.4 Hiding/ Unhiding
- 1.5 Columns and Rows – Adjacent Columns –Separated-Columns
- 1.6 Saving Workbooks -Saving an Existing File.
- 1.7 Headers and Footers
- 1.8 Margins for Headers and Footers – Print Area ~print a Range of pages
- 1.9 Printing

UNIT II -- ENTERING INFORMATION AND MANAGE WORK BOOK

CHANGES IN MS EXCEL (6Hours)

- 2.1 Entering data – Entering Labels and Values - Entering Values –Multiple Entries –
- 2.2 Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns
- 2.3 To Paste an item from clipboard
- 2.4 Inserting and Deleting Rows and Columns-To insert a Column – To insert a Row
- 2.5 Filling Cells with a Series of Data —Editing Cell Data – Find and Replace, Go to a Cell Data
- 2.6 Locking Rows and Columns by Freezing Panes -Spell Check –AutoCorrect
- 2.7 Formatting a Worksheet – Change Font Style and Sizes - Adding Borders and Colors to Cells
- 2.8 Changing Column Width- Changing Column Width using the Mouse – Changing Row Height
- 2.9 Change a Row Height by dragging the Mouse -Merge Cells
- 2.10 Applying Number Formats-Creating Custom Number Formats-Align Cell Contents
- 2.11 Creating Your Own Cell Styles – Conditional Formatting – Freeze and Unfreeze Rows and Columns

UNIT III--APPLY CUSTOM FORMATS AND LAYOUTS (6Hours)

- 3.1 Apply custom data formats
- 3.2 Creating custom formats (number, time, date)
- 3.3 Using advance fill series options
- 3.4 Apply advanced conditional formatting and filtering
- 3.5 Creating custom conditional formats
- 3.6 Using functions to format cells
- 3.7 Creating advanced filters
- 3.8 Apply custom styles and templates-creating-modifying cell styles
- 3.9 Creating custom color and font formats
- 3.10 Creating themes
- 3.11 Creating fields

UNIT IV --CREATE ADVANCED FORMULAS AND FORMATTING (6Hours)

- 4.1 Definition and Explanation of Formulas

- 4.2 Using the IF, AND, and OR functions
- 4.3 Using the SUMIF, AVERAGEIF, and COUNTIF
- 4.4 Conditional Formatting
- 4.5 Using the VLOOKUP
- 4.6 Using the HLOOKUP
- 4.7 Creating advanced chart elements
- 4.8 Creating dual-axis charts
- 4.9 Creating custom chart templates
- 4.10 Creating Pivot Tables

UNIT V-- STATISTICAL FUNCTIONS IN EXCEL (6Hours)

- 5.1 Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness
- 5.2 Descriptive Statistics
- 5.3 Chi-square
- 5.4 Independent t test
- 5.5 Paired t test
- 5.6 ANOVA
- 5.7 Correlation
- 5.8 Regression

TOPICS FOR SELF STUDY

S.no	Topics	Web link
1	Fitting a trend line to the observed data	https://en.wikipedia.org/wiki/Linear_trend_estimation
2	Polynomial trends	https://www.investopedia.com/terms/p/polynomial_trending.asp
3	Logarithmic, Power and Exponential Trends	https://www.ablebits.com/office-addins-blog/2019/01/16/excel-trendline-types-equations-formulas/
4	Moving averages	https://www.investopedia.com/terms/m/movingaverage.asp
5	Exponential smoothing	https://otexts.com/fpp2/expsmooth.html

TEXT BOOK

1. Dr. D. Joseph Anbarasu et al., – Excel for business, Learn Tech Press, Trichy.

REFERENCES

1. John Walkenbach, Excel 2016 Bible, Wiley, 1st Edition
2. Gary Shelly, Thomas. J. Cashman, Jeffrey. J. Quasney- Microsoft Office Excel, 2007: complete concepts and techniques.
3. William Fischer, Excel: QuickStart Guide- From Beginner to Expert, Create Independent Publishing Platform, 2016, 13th Edition.

WEB LINKS

1. <https://www.wiseowl.co.uk/excel/exercises/standard/>
2. <https://www.excel-exercise.com/>

Practical Examination only

SPECIFIC LEARNING OUTCOMES

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO MS EXCEL			
1	Introduction to Microsoft excel	<ul style="list-style-type: none"> Recall the menus in MS-excel 	K1
1.1	Navigating Microsoft excel	<ul style="list-style-type: none"> Apply shortcuts keys to perform tasks 	K3
1.2	Opening of workbooks– Microsoft excel 2010	<ul style="list-style-type: none"> Create a new document 	K6
1.3 to 1.5	Adding and deleting Saving a Documents	<ul style="list-style-type: none"> Create a table, selecting text using mouse or keyboard and Make use of the option for adding, deleting, editing columns 	K6
1.6 to 1.9	Saving workbooks, creating headers, footers, adjustments of margins	<ul style="list-style-type: none"> Identify the option for saving and creating margins, header and footer, printing of the documents 	K2
UNIT -II ENTERING INFORMATION AND MANAGE WORKBOOK IN MS EXCEL			
2.1-2.2	Entering data, copying cells	<ul style="list-style-type: none"> Identify the entering of labels and values in rows and columns excel in the document. 	K2
2.3 to 2.6	Pasting, inserting, deleting, filling cells and locking rows and columns	<ul style="list-style-type: none"> State the method of pasting item from clipboard, inserting columns and rows Summarize the process of deleting, and filling items in the rows and columns locking items in a rows and columns 	K2
2.7-2.9	Formatting a worksheet, changing column width and change a row height	<ul style="list-style-type: none"> Create a Spread sheet and change the column width, row height and merging cells Create a spread sheet with conditional formatting (with 	K6

1.3 Objectives of business

		freeze and unfreeze rows and columns)	
2.10-2.11	Applying number formats and creating your own cell styles	<ul style="list-style-type: none"> Apply the Number formats 	K3
UNIT III APPLYING CUSTOMS, FORMATS AND LAYOUTS			
3.1-3.2	Applying custom data Creating custom formats (number, time, date)	<ul style="list-style-type: none"> Create a customized document by creating number, time and date field on the layout 	K6
3.3	Using advanced fill series options	<ul style="list-style-type: none"> Analyse the method of advanced fill series options 	K4
3.4	Apply advanced conditional formatting and filtering	<ul style="list-style-type: none"> Spell the process of applying advanced conditional formatting and filtering 	K1
3.5	Creating custom conditional formats	<ul style="list-style-type: none"> Define custom formatting for data that meets the condition 	K2
3.6	Using functions to format cells	<ul style="list-style-type: none"> Demonstrate the conditional formatting in excel functions to format cells 	K3
3.7	Creating advanced filters	<ul style="list-style-type: none"> Create document in Excel using Advanced Filters 	K6
3.8	Apply customs styles and templates-creating-modifying cell styles	<ul style="list-style-type: none"> Apply customs styles and templates to create and modify cell styles 	K3
3.9	Creating customs colour and fonts formats	<ul style="list-style-type: none"> Demonstrate the custom colors and formats fonts. 	K3
3.10-3.11	Creating themes, Creating fields	<ul style="list-style-type: none"> Create Themes Create the field names. 	K6
UNIT IV CREATE ADVANCED FORMULAS AND CHARTS AND TABLES			
4.1	Definition and Explanation of Formulas	<ul style="list-style-type: none"> List the basic formulae in Excel 	K1
4.2	Using the IF, AND, and OR functions	<ul style="list-style-type: none"> Apply IF, AND and OR functions 	K3

1.4 Forms of Business Organization

4.3	Using the SUMIF, AVERAGEIF, and COUNTIF	<ul style="list-style-type: none"> Apply “AVERAGEIFs”, “SUMIFs” and “COUNTIFs” 	K3
4.4	Conditional Formatting	<ul style="list-style-type: none"> Use Conditional formatting in Excel in order to highlight cells with a certain color, depending on the cell's value. 	K3
4.5	Using the VLOOKUP functions	<ul style="list-style-type: none"> Relate VLOOKUP function to look up data in a table organized vertically 	K4
4.6	Using the HLOOKUP functions	<ul style="list-style-type: none"> Relate HLOOKUP function to look through the data horizontally and get the desired result based on the rows to number 	K4
4.7	Creating advanced chart elements	<ul style="list-style-type: none"> Construct charts and customize the formatting of charts in Excel 	K6
4.8	Creating dual-axis charts	<ul style="list-style-type: none"> Create Excel chart with secondary Axis to display line and bar charts on the same graph 	K6
4.9	Creating custom chart templates	<ul style="list-style-type: none"> Design a custom chart and save them as an Excel chart template 	K6
4.10	Creating Pivot Tables	<ul style="list-style-type: none"> Create, modify, and format PivotTable 	K6
UNIT V ADVANCED EXCEL STATISTICAL FUNCTIONS FOR DECISION MAKING			
5.1	Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness	<ul style="list-style-type: none"> Apply the Basic Statistics functions like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness 	K3
5.2-5.8	Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regression	<ul style="list-style-type: none"> Execute functions like- Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regressions 	K3

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H		M		H	H		H		H		M	
CO2		H			H	H		H	L			H	L
CO3	H				H	H						H	M
CO4					H	H				H	M	H	M
CO5	M		H		H	H	L	H	L	H		H	
CO6					H	H	L			H		H	

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Record Note, Observation Note and Assignment 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey

1.5 Sole Proprietorship

1.6 Partnership firm

1.7 Company-features

1.8 Sole Proprietorship

UNIT II –MANAGEMENT AND PLANNING (6Hours)

2.1 Management

2.1.1 Definitions

2.1.2 Features of management

2.1.3 Principles of management

2.2 Planning

2.2.1 Meaning

2.2.2 Steps in Planning

2.2.3 Planning Process

2.2.4 Decision making

UNIT III–ORGANISING AND STAFFING (6Hours)

3.1 Organising

3.1.1 Definition and meaning

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

UNIT IV – DIRECTING(6Hours)

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

UNIT V - COORDINATION AND CONTROL (6Hours)

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

TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Millennial and Modern Leadership Styles	https://www.business.com/articles/leadership-styles-millennials/
2.	Modern techniques of Control	https://www.yourarticlelibrary.com/management/controlling/modern-techniques-of-control-management/53358
3.	Using Artificial Intelligence to source, assess and screen employees	https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/
4.	Employee branding	https://beamery.com/blog/employer-branding

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

Unit	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I BUSINESS			
1.1	Definition	<ul style="list-style-type: none">• Define the term Business	K1
1.2	Characteristics	<ul style="list-style-type: none">• Explain the Characteristics of Business	K2
1.3	Objectives of Business	<ul style="list-style-type: none">• Describe the Objectives of Business	K2
1.4	Forms of Business Organisation 1.4.1 Sole Proprietorship 1.4.2 Partnership 1.4.3 Company-Features	<ul style="list-style-type: none">• List the various forms of Business Organisation.• Summarise the features of the various forms of Business Organisation.	K1
UNIT II MANAGEMENT AND PLANNING			
2.1	Management 2.1.1 Definitions 2.1.2 Features of management 2.1.3 Principles of management 2.1.4 Functions of management	<ul style="list-style-type: none">• Define the term Management.• Describe the Features of Management.• Outline the Principles of Management.• List the Functions of Management.	K2

2.2	<p>Planning</p> <p>2.2.1 Meaning</p> <p>2.2.2 Steps in Planning</p> <p>2.2.3 Planning Process</p> <p>2.2.4 Decision making</p> <p>2.2.5 Steps in Decision making</p>	<ul style="list-style-type: none"> Recall the concept of planning Define planning and apply it in business Explain and understand the planning process Apply the decision making Demonstrate the steps in decision making 	K3
UNIT III ORGANISING AND STAFFING			
3.1	<p>Organising</p> <p>3.1.1 Definition and meaning</p> <p>3.1.2 Features of Organising</p> <p>3.1.3 Organisational Structure</p> <p>3.1.4 Delegation – Process</p> <p>3.1.5 Decentralization</p>	<ul style="list-style-type: none"> Define and recall the concept of organising Explain the features of organising Discuss the structure of organising Recognize the delegation process Discuss decentralization process 	K2
3.2	<p>Staffing</p> <p>3.2.1 Meaning</p> <p>3.2.2 Objectives</p> <p>3.2.3 Recruitment</p> <p>3.2.3.1 Sources of Recruitment</p> <p>3.2.4 Training</p> <p>3.2.4.1 Methods of Training</p>	<ul style="list-style-type: none"> Recall the meaning of Staffing Outline the Objectives of Staffing Define the term Recruitment. Sketch the Sources of Recruitment 	K3
UNIT IV DIRECTING			
4.1	<p>Motivation</p> <p>4.1.1 Definition</p> <p>4.1.2 Maslow's theory of Hierarchy of needs</p> <p>4.1.3 Douglas McGregor's theory</p>	<ul style="list-style-type: none"> Define the term Motivation. Explain Maslow's and Douglas Theories of Motivation 	K2
4.2	<p>Leadership</p> <p>4.2.1 Importance</p> <p>4.2.2 Leadership Styles</p> <p>4.2.3 Qualities of a good leader</p>	<ul style="list-style-type: none"> Identify the Importance of Leadership in an Organisation. Discuss the various Leadership Styles. Outline the Qualities of a good leader. 	K2

4.3	Communication 4.3.1 Process 4.3.2 Types of Communication	<ul style="list-style-type: none"> State the meaning of Communication. Analyse the communication Process. Outline the types of Communication. 	K4
UNIT V COORDINATION AND CONTROL			
5.1	Coordination 5.1.1 Concept 5.1.2 Features 5.1.3 Internal and External Coordination	<ul style="list-style-type: none"> Define Coordination. Outline the features of Coordination. Explain the Internal and External Coordination. 	K2
5.2	Control 5.2.1 Concept 5.2.2 Importance 5.2.3 Process 5.2.4 Essentials of a Good Control System	<ul style="list-style-type: none"> Recall the concept of Control. Describe the Importance of Control Explain the Process of Control Outline the essentials of a good control system. 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H					M	M	H	H	M	
CO2	H	M	M			M	L			H			L
CO3	M	M	H							H	H		M
CO4	M	H	M			H	L			H		H	M
CO5	M	H								H	M		M
CO6	H	H				H	L			H		M	M

COURSE ASSESSMENT METHODS

Direct

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

SEMESTER –V	CORE:VI	CODE: U21BA506
CREDITS: 5	INCOME TAX LAW AND PRACTICE	TOTAL HOURS: 90

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit
1	Recognise the fundamental concepts relating to Taxation	K1	I
2	Discuss and infer the Residential status and taxable income based on the status of an individual	K2	I
3	Calculate the Net income from salary of an individual.	K4	II
4	Calculate the GAV, NAV and Income from House Property of an individual.	K4	III
5	Differentiate and compute the Income from Business and Profession	K4	IV
6	Estimate tax on income from capital gain and Income from other sources	K6	V

UNIT I -- BASIC CONCEPTS OF INCOME TAX**18 Hours**

- 1.1. History of income tax
- 1.2. Cannons of taxation
- 1.3. Assessee
- 1.4. Various types of Assessee
- 1.5. Assessment year
- 1.6. Previous year
- 1.7. Agricultural income
- 1.8. Capital receipts and revenue receipts
- 1.9. Capital expenditure and revenue expenditure
- 1.10. Capital loss and revenue loss
- 1.11. Incomes exempted u/s 10
- 1.12. Ordinary resident, not ordinary resident and non-resident
- 1.13. Basic conditions and additional conditions to identifying the residential status of individual
- 1.14. Residential status
 - 1.14.1 Hindu Undivided Family (HUF)
 - 1.14.2 Company
 - 1.14.3 Firm
 - 1.14.4 Association of Person (AOP)
 - 1.14.5 Body of Individual (BOI)
 - 1.14.6 Artificial Juridical person
- 1.15. Incidence of tax
- 1.16. Incomes are taxable for ordinary resident, not ordinary resident and non-resident

UNIT II --COMPUTATION OF INCOME FROM SALARY**22 Hours**

- 2.1. The characteristics / features of salary
- 2.2. Incomes that is chargeable to tax under the head salaries as per section 15
- 2.3. Different forms of salary
 - 2.3.1 Advance salary
 - 2.3.2 Arrear salary
- 2.4 Gratuity
 - 2.4.1 Government employee
 - 2.4.2 Non-Government employee
- 2.5 Pension
 - 1.5.1 Government employee
 - 1.5.2 Non-Government employee
- 2.6 Leave encashment
 - 2.6.1 Government employee
 - 2.6.2 Non-government employee
- 2.7 Provident fund and its calculation
- 2.8 Profit in lieu of salary
- 2.9 Allowance
- 2.10 Perquisites
 - 2.10.1 Specified employee and unspecified employee
 - 2.10.2 Taxable for all specified and unspecified
 - 2.10.3 Taxable for specified employee only
 - 2.10.4 Exempted for all (specified and unspecified with certain limits)
- 2.11 Deductions u/s 16
- 2.12 Deduction u/s 80c

UNIT III-- COMPUTATION OF INCOME FROM HOUSE PROPERTY**12 Hours**

- 3.1 Basic terms
 - 3.1.1 Expected rent
 - 3.1.2 Fair rental value
 - 3.1.3 Market value
 - 3.1.4 Actual rent
 - 3.1.5 Standard rent
 - 3.1.6 Unrealized rent
 - 3.1.7 Vacancy period
 - 3.1.8 Arrear rent
- 3.2 Income that can be taxed under the head house property
- 3.3 Exempted House Property Income
- 3.4 Calculation of Gross Annual Value
- 3.5 Calculation of Net Annual Value
- 3.6 Treatment of party let out and partly self-occupied house
- 3.7 Treatment of part of the year let out and part of the year self-occupied
- 3.8 The rules should be followed while allowing interest on borrowed capital for self-occupied house.
- 3.9 The treatment of the following
 - 3.9.1 Pre-completion/ pre-construction interest
 - 3.9.2 Date of loan

- 3.9.3 Date of completion
- 3.9.4 Date of repayment
- 3.9.5 Unrealized rent and arrear of rent recovered
- 3.10 Calculation of income from house property

UNIT IV-- COMPUTATION OF INCOME FROM BUSINESS OR PROFESSION

13 Hours

- 4.1 Basic terms
 - 4.1.1 Business
 - 4.1.2 Profession
 - 4.1.3 Vocation
 - 4.1.4 Speculation business
 - 4.1.5 Illegal business
 - 4.1.6 Bad debt recovered allowed earlier
 - 4.1.7 Bad debt recovered disallowed earlier
 - 4.1.8 Under valuation of stock
 - 4.1.9 Over valuation of stock
- 4.2 Various incomes that is taxable under the head of income from business and profession
- 4.3 Various methods of accounting
- 4.4 The losses which are incidental to business
- 4.5 Various expenses which are expressly allowed and disallowed while calculating income from business
- 4.6 Calculation of undervaluation and over valuation of stock
- 4.7 Calculation of Income from business
- 4.8 Rules for calculating Income from profession
- 4.9 Calculation of Income from profession

UNIT V-- COMPUTATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES

10 Hours

5.1 Income from Capital Gains

- 5.1.1 Capital assets
 - 5.1.2 Short term capital assets
 - 5.1.3 Long term capital asset
 - 5.1.4 Short term capital gain
 - 5.1.5 Long term capital gain
 - 5.1.6 Transfer
 - 5.1.7 Slump sale
 - 5.1.8 Cost of acquisition
 - 5.1.9 Cost of improvement
 - 5.1.10 Indexed cost
- 5.2 Treatment of depreciable asset while calculating capital gains
- 5.3 Various assets which are not included in capital assets
- 5.4 The capital gains exempted u/s 10
- 5.5 Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G and 54H
- 5.6 Calculation of the income under capital gains

5.7 Income from Other Source

- 5.7.1 Cash system accounting
- 5.7.2 Mercantile system of accounting
- 5.7.3 Casual income

- 5.7.4 Tax free Government securities
- 5.7.5 Less tax Government securities
- 5.7.6 Tax free Commercial securities
- 5.7.7 Less tax Commercial securities
- 5.7.8 Stake money
- 5.8 Residuary head of income
- 5.9 The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source
- 5.10 Various deductions
- 5.11 Various deductions that cannot be claimed as deductions
- 5.12 The treatment of casual incomes
- 5.13 Various kinds of securities and their tax treatment
- 5.14 Grossing up of income and its calculation
- 5.15 Calculation of income from other source

TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Computation of tax liability	(Based on Relevant Assessment Year)
2	Tax Planning	(Based on Relevant Assessment Year)
3	Tax Compliances and Dispute Resolution	https://www.investindia.in/gov.in/taxation
4	Common Tax Concerns for Tax Expatriates	https://www.investindia.in/gov.in/taxation

TEXT BOOK

1. T. Srinivasan - Income tax Law and Practice (Relevant Assessment Year), Vijay Nicole Imprint Private Limited

REFERENCES

1. Vinod Singhania, Students guide to Income Tax, Taxman, (Relevant Assessment Year)
2. T.S Reddy & Y. Hari Prasad Reddy, Income Tax, Theory, Law & Practice (Relevant Assessment Year), Margham Publications, Chennai.
3. Dinkar Pagare, Law and practice of income tax, Sultan Chand Sons, (Relevant Assessment Year)

WEB LINKS

1. <https://www.accaglobal.com/an/en/technical-activities/technical-resources/search/2009/august/income-tax.html>
2. <https://www.acowtancy.com/papers/acca-tx/>

Theory: 20%; Problems: 80%

SPECIFIC LEARNING OUTCOMES

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I BASIC CONCEPTS OF INCOME TAX			
1.1	History of income tax	<ul style="list-style-type: none"> Recall the history of tax 	K1
1.2	Cannons of taxation	<ul style="list-style-type: none"> Explain the cannons of taxation 	K2
1.3 & 1.4	Assessee and their types	<ul style="list-style-type: none"> Identify the types of assesses 	K2
1.5 & 1.6	Assessment Year and Previous Year	<ul style="list-style-type: none"> Define Assessment and Previous Year 	K1
1.7	Agricultural Income	<ul style="list-style-type: none"> Recall the concept of agricultural income 	K1
1.8-1.10	Capital & Revenue expenses and receipts	<ul style="list-style-type: none"> Compare and contrast Capital & Revenue expenses and receipts 	K2
1.11	Incomes exempted u/s10	<ul style="list-style-type: none"> Classify the various incomes exempted u/s 10. 	K2
1.12	Ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none"> Identify an Ordinary resident, not ordinary resident and non-resident 	K2
1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> Explain the Basic and additional conditions to identifying the residential status of individual Identify the Basic conditions and additional conditions to identifying the residential status of individual 	K2
1.14	Residential status 1.14.1 Hindu Undivided Family (HUF) 1.14.2 Company 1.14.3 Firm 1.14.4 Association of Person (AOP) 1.14.5 Body of Individual (BOI)	<ul style="list-style-type: none"> Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person. 	K2

	1.14.6 Artificial Juridical person		
1.15	Incidence of tax	<ul style="list-style-type: none"> Explain the incomes that are taxable for ROR, RNOR and NR 	K2
1.16	Incomes are taxable for ordinary resident, not ordinary resident and non- resident	<ul style="list-style-type: none"> Estimate the incomes of ROR, RNOR and NR by applying the relevant provisions. 	K2
UNIT II COMPUTATION OF INCOME FROM SALARY			
2.1	The characteristics / features of salary	<ul style="list-style-type: none"> Describe the features of salary 	K2
2.2	Incomes that are chargeable to tax under the head salaries as per section 15	<ul style="list-style-type: none"> List the incomes that are chargeable to tax. 	K1
2.3	Different forms of salary	<ul style="list-style-type: none"> Recall the different forms of salary 	K1
2.4	Gratuity 2.4.1 Government employee 2.4.2 Non-Government employee	<ul style="list-style-type: none"> Differentiate the provisions of Gratuity applied to Government and Non-Government employees Recall the provisions relating to Gratuity Calculate exempted and taxable Gratuity for different classes of employees. 	K4
2.5	Pension 2.5.1 Government employee 2.5.2 Non-Government employee	<ul style="list-style-type: none"> Distinguish the provisions of Pension applied to Government and Non-Government employees Identify the provisions relating to Pension Calculate exempted and taxable pension for different classes of employees 	K4
2.6	Leave encashment 2.6.1 Government employee 2.6.2 Non-government employee	<ul style="list-style-type: none"> Differentiate the provisions of Leave encashment applied to Government and Non-Government employees Recognize the provisions relating to Leave encashment 	K4

		<ul style="list-style-type: none"> Calculate exempted and taxable Leave encashment for different classes of employees 	
2.7	Provident fund and its calculation	<ul style="list-style-type: none"> List the different types of Provident Fund along with the relevant provisions. Calculate the amount of taxable Provident Fund. 	K4
2.8	Profit in lieu of salary	<ul style="list-style-type: none"> State the meaning of profit in lieu of salary 	K1
2.9	Allowance	<ul style="list-style-type: none"> Classify the different types of allowances Solve problems applying the rules for HRA and EA. 	K3
2.10	Perquisites 2.10.1 Specified employee and unspecified employee 2.10.2 Taxable for all specified and unspecified 2.10.3 Taxable for specified employee only 2.10.4 Exempted for all (specified and unspecified with certain limits)	<ul style="list-style-type: none"> Classify the different types of perquisites Define a specified employee Solve problems applying the rules for perquisites and calculate value of perquisites. Solve problems by applying the rules for perquisites and calculate Income from salary. 	K3
2.11	Deductions u/s 16	<ul style="list-style-type: none"> Identify the specific deductions u/s 16 Calculate Income from Salary 	K4
2.12	Deductions u/s 80C	<ul style="list-style-type: none"> List the deductions u/s 80C Solve problems to calculate deductions u/s 80C 	K3
UNIT III COMPUTATION OF INCOME FROM HOUSE PROPERTY			
3.1	Basic terms	<ul style="list-style-type: none"> Define the various basic terms relating to House Property. 	K1
3.2	Income that can be taxed under the head house property	<ul style="list-style-type: none"> Discuss the various Incomes that can be taxed under the head house property. Calculate tax in income from house property 	K4
3.3	Exempted house property income	<ul style="list-style-type: none"> Explain the various incomes that are exempt 	K2

		from House property income.	
3.4	Calculation of Gross Annual Value	<ul style="list-style-type: none"> Calculate GAV 	K4
3.5	Calculation of Net Annual Value	<ul style="list-style-type: none"> Calculate NAV 	K4
3.6	Treatment of partly let out and partly self-occupied house	<ul style="list-style-type: none"> Illustrate the treatment of partly let out and partly self-occupied house. 	K2
3.7	Treatment of part of the year let out and part of the year self-occupied	<ul style="list-style-type: none"> Recognize the treatment for self-occupied house that is let out part of the year and self-occupied part of the year. 	K1
3.8	The rules that should be followed while allowing interest on borrowed capital for self-occupied house.	<ul style="list-style-type: none"> Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house 	K2
3.9	Treatment of 3.9.1 Pre-completion/ pre-construction interest 3.9.2 Date of loan 3.9.3 Date of completion 3.9.4 Date of repayment 3.9.5 Unrealized rent and arrear of rent recovered	<ul style="list-style-type: none"> Show the method of calculation of Pre-completion interest. Calculate pre-completion interest. 	K4
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> Calculate IFHP. 	K4
UNIT IV CALCULATION OF INCOME FROM BUSINESS OR PROFESSION			
4.1	Basic terms	<ul style="list-style-type: none"> Define the basic terms pertaining to Income from business or profession 	K1
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> Explain the incomes that are taxable under the head of income from business and profession. 	K2
4.3	Various methods of accounting	<ul style="list-style-type: none"> Explain the various methods of accounting 	K2
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> Identify the losses incidental to business 	K2
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	<ul style="list-style-type: none"> Summarize the various expenses, which are expressly allowed and disallowed while calculating income from business. 	K2

4.6	Calculation of undervaluation and over valuation of stock	<ul style="list-style-type: none"> Recall the method of calculation of undervaluation and over valuation of stock Calculate IFB 	K4
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> Calculate IFB by applying the various related provisions 	K4
4.8	Rules for calculating Income from Profession	<ul style="list-style-type: none"> Explain the rules for calculating IFP Apply the rules for calculating IFP 	K3
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> Calculate IFP 	K4
UNIT V CALCULATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES			
5.1	Basic terms	<ul style="list-style-type: none"> Recall the basic terms relating to IFCG 	K1
5.2	Treatment of depreciable asset while calculating capital gains.	<ul style="list-style-type: none"> Illustrate the method of treating depreciable assets. 	K2
5.3	Various assets which are not included in capital assets	<ul style="list-style-type: none"> Classify the various assets which are not included in capital assets. 	K2
5.4	The capital gains exempted u/s 10	<ul style="list-style-type: none"> List the capital gains exempted u/s 10 	K1
5.5	Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G & 54H	<ul style="list-style-type: none"> Explain the various deductions u/s 54 Calculate IFCG after applying deductions u/s 54 	K4
5.6	Calculation of IFCG	<ul style="list-style-type: none"> Calculate IFCG 	K4
5.7	Income from other sources 5.7.1 to 5.7.9 Basic terms	<ul style="list-style-type: none"> Recall the meaning of various basic terms related to Business or profession. 	K1
5.8	Residuary Head of Income	<ul style="list-style-type: none"> Identify residuary head of income. 	K2
5.9	The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source	<ul style="list-style-type: none"> Explain the general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source 	K2
5.10	Various deductions u/s 57	<ul style="list-style-type: none"> Identify the Various deductions u/s 57 	K1
5.11	Various deductions that cannot be claimed as deductions.	<ul style="list-style-type: none"> Evaluate the Various deductions that cannot be claimed as deductions 	K6

5.12	Treatment of casual incomes	<ul style="list-style-type: none"> Identify the method of treatment of casual incomes Solve problems to find IFOS through casual incomes. 	K3
5.13	Various kinds of securities and their tax treatment	<ul style="list-style-type: none"> Explain the tax treatment of various kinds of securities Calculate interest on securities 	K4
5.14	Grossing up of income and its calculation	<ul style="list-style-type: none"> Spell out the rules for grossing up of income Solve problems applying grossing up rule. 	K3
5.15	Calculation of IFOS	<ul style="list-style-type: none"> Estimate Income from Other Sources by applying the above provisions. 	K4

MAPPING SCHEME FOR POs, PSOs and COs

	L-Low			M-Moderate			H- High						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H			H		H			L	H	M
CO2	H	H	M	H		H		H		M		H	H
CO3		H		M		H		H			H		M
CO4			H	M		H		H	H	H	H	H	
CO5			H	H		H		H		H		H	
CO6			H	H		H		H		H		H	H

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Group Presentation End Semester Examination
Indirect
<ol style="list-style-type: none"> Course-end survey

SEMESTER: V	CORE: VII BUSINESS MANAGEMENT PRACTICES	COURSE CODE: U21BA507
CREDITS: 5		TOTAL HOURS: 90

COURSE OUTCOMES

At the end of this course, the students will be able to:

S. No	Course Outcomes	Level	Unit
1	Describe the work of major contributors in the field of management.	K2	I
2	Explain how managers align the planning process, decision making techniques with the objectives of management.	K2	I
3	Analyse the types of organization and the advantages and disadvantages of each.	K4	II
4	Demonstrate the competency to recruit, train and appraise the performance of employees.	K3	III
5	Evaluate the importance of direction to accomplish organizational standards.	K5	IV
6	Develop the recent trends and challenges in global business management.	K6	V

UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT

(15Hours)

- 1.1 Management
- 1.2 Meaning, Definition of Management
- 1.3 Features of management
- 1.4 Contribution of F.W.Taylor, Henri Fayol, Elton Mayo and PeterDrucker
- 1.5 Hawthorne Experiments
- 1.6 Functions of Management
- 1.7 Planning
 - 1.7.1 Meaning
 - 1.7.2 Steps
 - 1.7.3 Types of Planning
 - 1.7.4 Planning Process
- 1.8 Decision Making
 - 1.8.1 Techniques
 - 1.8.2 Steps
- 1.9 MBO
 - 1.9.1 Definition
 - 1.9.2 Features
 - 1.9.3 Steps in MBO
 - 1.9.4 Merits
- 1.10 Roles of a manager – Mintzberg’s

UNIT II ORGANISING (18Hours)

- 2.1 Meaning
- 2.2 Nature and Importance of Organisation
- 2.3 Organisation Theory
- 2.4 Types of Organisation
- 2.5 Delegation
 - 2.5.1 Definition
 - 2.5.2 Process of Delegation
 - 2.5.3 Types of Delegation
 - 2.5.4 Barriers to Delegation

UNIT III STAFFING-HRM (21Hours)

- 3.1 Meaning
- 3.2 Objectives, Policies and Procedures
- 3.3 Functions of HRM
 - 3.3.1 Recruitment
 - 3.3.1.1 Definition
 - 3.3.1.2 Sources of Recruitment
 - 3.3.2 Selection
 - 3.3.2.1 Definition
 - 3.3.2.2 Process of Selection
 - 3.3.3 Recruitment Vs Selection
 - 3.3.4 Training
 - 3.3.4.1 Definition
 - 3.3.4.2 Steps in Training
 - 3.3.4.3 Methods of Training.
- 3.4 Performance Appraisal
 - 3.4.1 Definition,
 - 3.4.2 Objectives of performance Appraisal
 - 3.4.3 Methods of Performance Appraisal
 - 3.4.4 Job Analysis- Definition
 - 3.4.5 Techniques of Job Analysis
 - 3.4.6 Job Description and Job Specification – Concept
 - 3.4.7 Job Evaluation – Objectives
 - 3.4.8 Methods of Job evaluation

UNIT IV DIRECTING (18Hours)

- 4.1 Motivation
 - 4.1.1 Definition and Types of Motivation
 - 4.1.2 Theories of Motivation
 - 4.1.2.1 Maslow's theory of Hierarch of needs
 - 4.1.2.2 Douglas McGregor's theory
 - 4.1.2.3 Herzberg's Theory
- 4.2 Leadership
 - 4.2.1 Leadership Styles
 - 4.2.2 Qualities of leadership
 - 4.2.3 Functions of a Leader
- 4.3 Communication
 - 4.3.1 Meaning and importance of communication
 - 4.3.2 Elements of communication Process
 - 4.3.3 Types of communication

4.3.4 Problems or Barriers in communication

UNIT-V CO-ORDINATION, CONTROL AND RECENT TRENDS IN MANAGEMENT (18Hours)

- 5.1 Coordination
 - 5.1.1 Meaning
 - 5.1.2 Determinants of coordination needs
 - 5.1.3 Coordination mechanism
 - 5.1.4 Techniques of Coordination
- 5.2 Control
 - 5.2.1 Meaning and Nature of control
 - 5.2.2 Characteristics of an Ideal Control System
 - 5.2.3 Control Devices
 - 5.2.3.1 Traditional devices
 - 5.2.3.2 Modern devices
- 5.3 Recent trends in Business Management
 - 5.3.1 Introduction- Virtual organization and Global organization
 - 5.3.2 Finance
 - 5.3.2.1 Block chain
 - 5.3.2.2 Data Analytics
 - 5.3.3 Human Resource Management
 - 5.3.3.1 HR Analytics
 - 5.3.3.2 Gig economy
 - 5.3.4 Marketing
 - 5.3.4.1 Big Data in Marketing Analytics
 - 5.3.4.2 Search engine optimization
 - 5.3.4.3 CRM
 - 5.3.5 Production Management
 - 5.3.5.1 TQM
 - 5.3.5.2 Lean management
 - 5.3.5.3 Six Sigma

TOPICS FOR SELF-STUDY

S.No.	Topics	Web Links
1	Team learning capabilities	https://hbswk.hbs.edu/item/team-learning-capabilities-a-meso-model-of-sustained-innovation-and-superior-firm-performance
2	Management as a technology	https://www.hbs.edu/faculty/Publication%20Files/16-133_64fd57c1-5f76-415a-9567-f1c0d310aff3.pdf
3	Work life balance	https://worklifebalance.com/work-life-balance-defined/
4	Stress management	https://www.brainline.org/article/stress-management-how-reduce-prevent-and-cope-stress

TEXT BOOK

1. S. A. Sherlekar - Modern Business Organization and Management, Himalaya Publishing House Pvt. Ltd. – India (2014)

REFERENCES

1. Drucker Peter F, (2006), Management Challenges for the 21st Century; Butterworth Heinemann, Oxford
2. Wehrich and Koontz, et al, (2006), Essentials of Management, Tata McGraw Hill, New Delhi.
3. Tapash Ranjan Saha (2009), Business Organization, Tata McGraw-Hill, New Delhi.

WEB LINKS

1. <http://www.free-management-ebooks.com/title-list.html>
2. <https://www.freebookcentre.net/Business/Management-and-Leadership-Books.html>

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN			
1.1	Definition of Management	<ul style="list-style-type: none">• Define Management.	K1
1.2	Meaning of Management	<ul style="list-style-type: none">• State the meaning of management	K1
1.3	Features of management	<ul style="list-style-type: none">• Recognize the features of management.	K1
1.4	Contribution of F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker	<ul style="list-style-type: none">• Describe the work of major contributors like F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker.	K2
1.5	Hawthorne Experiments	<ul style="list-style-type: none">• Identify the Hawthorne Experiments.	K2
1.6	Functions of Management	<ul style="list-style-type: none">• Explain the functions of management	K2
1.7	Planning -Types of Planning, Planning Process	<ul style="list-style-type: none">• Describe the types of planning.• Explain the planning process.	K2

1.8	Decision Making- Techniques Steps in decision making process	<ul style="list-style-type: none"> • Discuss the techniques of decision making • Classify the steps involved in decision making 	K2
1.9	MBO- Features, Steps and Merits	<ul style="list-style-type: none"> • Explain the features of MBO • Classify the steps in MBO • Identify the merits in MBO. 	K2
1.10	Roles of a manager- Mintzberg's	<ul style="list-style-type: none"> • Describe the roles of manager. 	K2
UNIT II ORGANISING			
2.1	Meaning	<ul style="list-style-type: none"> • Explain the meaning of Organising. 	K2
2.2	Nature and Importance of Organisation	<ul style="list-style-type: none"> • Identify the nature and importance of organization. 	K2
2.3	Organisation Theories	<ul style="list-style-type: none"> • Explain the Organization Theories. 	K2
2.4	Types of Organisation	<ul style="list-style-type: none"> • Analyse the types of organization. 	K4
2.5	Delegation Process Types Barriers	<ul style="list-style-type: none"> • Explain the process of delegation. • Discuss the types of delegation. • Identify the barriers to delegation. 	K2
UNIT III STAFFING-HRM			
3.1	Meaning	<ul style="list-style-type: none"> • Define HRM 	K1
3.2	Objectives, Policies and Procedures	<ul style="list-style-type: none"> • Explain the objectives of Staffing and its policies and procedures 	K2
3.3	Functions of HRM Recruitment Sources of Recruitment, Selection Process of selection Training, Steps in training, Methods of training	<ul style="list-style-type: none"> • Describe the functions of HRM. • Interpret the current theory and practice of recruitment and selection. • Identify the sources of recruitment and process of selection in the organizations. • Demonstrate the training methods adopted in the organizations. 	K3

3.4	Performance Appraisal- Objectives, Methods Job Analysis, Techniques Job Description Job Specification Job Evaluation- Methods of Job Evaluation	<ul style="list-style-type: none"> Describe the objectives and methods of performance appraisal List the methods of collecting Job analysis information including interviews, questionnaires and observations. Develop job descriptions including summaries and job functions. 	K3
UNIT IV DIRECTING			
4.1	Motivation Theories of Motivation Maslow's Theory, Douglas McGregor's theory Herzberg Theory	<ul style="list-style-type: none"> Explain Motivation Describe the work of major contributors in employee motivation. 	K2
4.2	Leadership Styles Qualities of Leadership Functions of a Leader	<ul style="list-style-type: none"> Identify the different styles of leadership Describe the qualities of leadership. Explain the functions of a leader Illustrate the leadership styles 	K6
4.3	Meaning and Importance of Communication Elements of Communication Types of Communication Barriers in Communication	<ul style="list-style-type: none"> Explain the importance of communication Apply the elements of communication Develop competence in oral, written and visual communication. Discuss the barriers in communication. 	K5
UNIT-V CO-ORDINATION, CONTROL AND RECENT TRENDS IN MANAGEMENT			
5.1	Definition : Coordination Determinants of Coordination Needs of Coordination Techniques of Coordination	<ul style="list-style-type: none"> Define Coordination Describe the determinants of Coordination Explain the needs of coordination Discuss the techniques of coordination 	K2
5.2	Meaning and Nature of Control		

	<p>Characteristics of an Ideal Control System</p> <p>Control Devices Traditional and Modern</p>	<ul style="list-style-type: none"> • Explain the meaning and nature of control • Discuss the characteristics of an ideal control system. • Differentiate the use of modern and traditional control devices. 	K4
5.3	<p>Recent trends in Business Management</p> <p>Introduction -Virtual Organization and Global Organization</p> <p>Finance</p> <p>Block Chain</p> <p>Data Analytics</p> <p>Human Resource Management</p> <p>HR Analytics</p> <p>Gig Economy</p> <p>Marketing</p> <p>Big Data in Marketing</p> <p>Analytics</p> <p>Search Engine Optimization</p> <p>CRM</p> <p>Production Management</p> <p>TQM</p> <p>Lean Management</p> <p>Six Sigma</p>	<ul style="list-style-type: none"> • Explain the concepts of virtual and global organizations • Appraise the challenges and evaluate the block chain applications. • Identify the data analysis techniques used in business decision making. • Recognize the importance of HR analytics in business environment. • Differentiate gig economy with that of traditional economy of (full time workers). • Describe an overview of marketing analytics. • Explain Search Engine Optimization. • Analyze market size, shares, competitors and latest developments in the market. • Describe the importance of TQM • Develop an understanding on basic principles of lean management. • Classify the techniques and tools for process improvement 	K6

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	M	H	M	H	H		H		H	
CO2	H	L			H	H	M	M	H	H		H	H
CO3	H	H	M	H		H	H			H	M	H	
CO4	H		M	H	H	M	M	H	L	H	M	H	H

CO5	H	H	M	M	H	H	H	H	M	H	M	H	
CO6	H	H	H	M	H	H	H	H		H		H	M

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey

SEMESTER V	CORE: VIII	COURSECODE: U21BA508
CREDITS:5	BUSINESS ANALYTICS AND INTELLIGENCE	TOTAL HOURS:75

COURSE OUTCOMES

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

S. No.	Course Outcomes	Level	Unit
1	Identify and describe complex business problems in terms of analytical models	K1	I
2	Understand the contemporary developments in the field of Big Data Analytics.	K2	II
3	Illustrate and apply the architectural concepts of Hadoop	K4	III
4	Analyze various cloud programming models and apply them to solve problems on the cloud.	K4	IV
5	Describe the Concept of Cloud Infrastructure Model.	K2	IV
6	Evaluate predictive web analytics techniques in decision making process	K5	V

UNIT I INTRODUCTION TO BUSINESS ANALYTICS

- I.1 Meaning of Business Analytics
- I.2 Uses of Analytics
 - I.2.1 Data
 - I.2.2 Information technology
 - I.2.3 Statistical analysis
 - I.2.4 Quantitative methods
 - I.2.5 Mathematical or computer-based models
- I.3 Different areas of Business Analytics Models
 - I.3.1 Risk
 - I.3.2 Marketing
 - I.3.3 Supply Chain
 - I.3.4 Customer Analytics
 - I.3.5 Web Analytics
 - I.3.6 Human Resource

UNIT II BIG DATA FROM A BUSINESS PERSPECTIVE

- 2.1 Introduction to Big Data
- 2.2 Characteristics of Big Data

- 2.3 Generators of Big Data
- 2.4 Architecture of Big Data
- 2.5 Distributed Computing in Big Data

UNIT III BIG DATA MANAGEMENT

- 3.1 Operational Databases vs Non-Relational Databases
- 3.2 Types of Non-Relational Databases
 - 3.2.1 Key, Column, Document, Graph Database with examples
- 3.3 Orientation of Big Data and Hadoop
- 3.4 Hadoop Distributed File System – an Overview
- 3.5 Processing data with Map Reduce Programming Model

UNIT IV CLOUD COMPUTING

- 4.1 Evolution of Cloud Computing
- 4.2 What is Cloud Computing
- 4.3 Characteristics and Benefits of Cloud Computing
 - 4.3.1 Scalability and Virtualization
- 4.4 Service Models
 - 4.4.1 Software as a Service
 - 4.4.2 Platform as a Service
 - 4.4.3 Infrastructure as a Service
 - 4.4.4 Challenges of Cloud Computing
- 4.5 Deployment Models
 - 4.5.1 Private, Public, Community and Hybrid Clouds

UNIT V EXPOSURE TO WEB AND MOBILE ANALYTICS

- 5.1 Text Analytics
- 5.2 Sentiment Analytics
- 5.3 Click Analytics
- 5.4 Google Analytics
- 5.5 Difference between Web and Mobile Analytics

Text Books

1. Paul C. Zikopoulos, Chris Eaton, Dirk deRoos, Thomas Deutsch, George Lapis , “Understanding Big Data: Analytics for Enterprise Class Hadoop and Streaming Data”, McGraw-Hill, 2012. (Units I & II)
2. Big Data for Dummies| by Judith Hurwitz, Alan Nugent, Dr. Fern Halper, Marcia Kaufman, Wiley Publications, 2013.
3. “Cloud Computing”, Kris Jamsa, Jones and Baretlett Learning 2013.

Books for Reference

1. Fundamentals of Business Analytics, R.N.Prasad& Seema Acharya, Wiley,2016
2. Business Analysis for Dummies- Kupe Kupersmith, Paul Mulvey , Kate McGoey, A Wiley Brand, 2013.
3. VigneshPrajapati, Big Data Analytics with R and Hadoop, Packet Publishing 2013.
4. Chris Eaton, Dirk deroos, Understanding Big data, McGraw Hill, 2012
5. Rajkumar Buyya, James Broberg, Andrzej Goscinsky, “Cloud Computing Principles and Paradigms”, Wiley India Pvt. Ltd., 2011.

Web Links

1. www.datapine.com/blog/business_intelligence_trends/
2. www.klipfolio.com/blog/5_trends_in_business_intelligence
3. www.ijser.org/researchpaper/emerging_trends_in_analytics.pdf

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT 1 INTRODUCTION TO BUSINESS ANALYTICS			
1.1	Meaning of Business Analytics	<ul style="list-style-type: none"> Understand the meaning of Business Analytics 	K1
1.2	Uses of Analytics	<ul style="list-style-type: none"> Apply appropriate analytical methods to find solutions to business problems that achieve stated objectives. 	K3
1.3	Different areas of Business Analytics Models	<ul style="list-style-type: none"> Apply analytics in customer requirement analysis, general management, marketing, finance, operations and supply chain management. 	K3
UNIT II BIG DATA FROM A BUSINESS PERSPECTIVE			
2.1	Introduction and Characteristics of Big Data	<ul style="list-style-type: none"> Understand Big Data 	K2
2.2	Generators of Big Data	<ul style="list-style-type: none"> Understand Big data Generators 	K2
2.3	Architecture of Big Data	<ul style="list-style-type: none"> Explain and compare the <i>architecture</i> of 	K2

		contemporary Big Data tools and platforms	
2.4	Distributed Computing in Big Data	<ul style="list-style-type: none"> Develop simple algorithms for distributed big data processing 	K6
UNIT III BIG DATA MANAGEMENT			
3.1	Operational Databases vs Non-Relational Databases	<ul style="list-style-type: none"> Understand Operational Databases and non Relational Databases 	K1
3.2	Types of Non-Relational Databases	<ul style="list-style-type: none"> Understand the different types of Non-Relational Database 	K3
3.3	Orientation of Big Data and Hadoop	<ul style="list-style-type: none"> Understand Big Data and Hadoop ecosystem 	K1
3.4	Hadoop Distributed File System – an Overview	<ul style="list-style-type: none"> Work with Hadoop Distributed File System (HDFS) 	K5
3.5	Processing data with Map Reduce Programming Model	<ul style="list-style-type: none"> Write Map Reduce programs and implementing HBase 	K6
UNIT IV CLOUD COMPUTING			
4.1	Evolution of Cloud Computing	<ul style="list-style-type: none"> Describe the principles of Parallel and Distributed Computing and evolution of cloud computing from existing technologies 	K1
4.2	Characteristics and Benefits of Cloud Computing Scalability and Virtualization	<ul style="list-style-type: none"> Understand the benefits of Cloud Computing 	K2
4.3	Service Models Software as a Service Platform as a Service	<ul style="list-style-type: none"> understanding of cloud computing, its services (through tools) 	K2

	Infrastructure as a Service Challenges of Cloud Computing		
4.4	Deployment Models Private, Public, Community and Hybrid Clouds	<ul style="list-style-type: none"> • Understand and apply the different types of deployment models 	K3
UNIT V EXPOSURE TO WEB AND MOBILE ANALYTICS			
5.1	Text Analytics	<ul style="list-style-type: none"> • Explain the text analytics framework. • Analyze various sources of text data 	K4
5.2	Sentiment Analytics	<ul style="list-style-type: none"> • .Understand sentiment Analytics • Analyze Data using Sentimental analytics 	K4
5.3	Click Analytics	<ul style="list-style-type: none"> • Understand Click Analytics • Analyze Data using Click analytics 	K4
5.4	Google Analytics	<ul style="list-style-type: none"> • Understand Google Analytics • Analyze Data using Google analytics 	K4
5.5	Difference between Web and Mobile Analytics	<ul style="list-style-type: none"> • Understand the difference between Web and Mobile Analytics 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	M	H	M	M	M	H	H	M	H
CO2	H	-	H	H	M	H	M	M	M	H	H	M	H
CO3	H	H	-	H	M	H	M	M	M	H	H	-	H
CO4	H	H	H	H	M	-	M	M	M	H	-	M	H
CO5	H	H	H	H	M	H	M	M	M	H	H	M	H
CO6	H	H	H	H	M	H	M	M	M	H	H	M	H

COURSE ASSESSMENT METHODS

Direct

10. Continuous Assessment Test I,II
11. Open book test; Assignment; Seminar; Group Presentation
12. End Semester Examination

Indirect

1. Course-end survey

SEMESTER –V	CORE: IX-FINANCIAL MANAGEMENT	CODE: U21BA509
CREDITS: 5		TOTAL HOURS: 75

COURSE OUTCOMES

At the end of this course learners will be able to

S.No.	Course Outcomes	Level	Unit
1	Analyze the risk and return and valuation of various kinds of securities.	K4	I
2	Assess the significance and estimation of working capital management of an organisation.	K5	II
3	Examine the techniques adopted for appraising the profitability of an investment.	K4	III
4	Analyze the consequences of leverage analysis in a business firm.	K4	IV
5	Review the theories of capital structure and dividend policies and perform analytical review of financial results, proposals, and plans.	K5	V
6	Evaluate the sources and cost of raising long term finance.	K5	V

Unit I Introduction (18Hours)

- 1.1 Meaning of Financial management
- 1.2 Scope
- 1.3 Financial Environment
- 1.4 Time value of Money
 - 1.4.1. Present Value Techniques
 - 1.4.2 Future Value Techniques
- 1.5 Risk and Return
 - 1.5.1 Portfolio risk
 - 1.5.2 Capital Asset Pricing Model
- 1.6 Valuation of Securities
 - 1.6.1 Value of Equity Shares
 - 1.6.2 Value of Preference Shares
 - 1.6.3 Value of Debentures
- 1.7 Long Term Finance
 - 1.7.1 Sources of long term Finance
 - 1.7.2 Raising of long term Finance

Unit II Working capital management (15Hours)

- 2.1 Working capital management
 - 2.1.1 Working capital terminology

- 2.1.2 Statement of working capital requirement
- 2.2 Cash management
 - 2.2.1 Cash cycle
 - 2.2.2 Cash budget
- 2.3 Credit management
 - 2.3.1 Debtors turnover ratio
 - 2.3.2 Creditors turnover ratio
 - 2.3.3 Credit standards
 - 2.3.4 Credit policy

Unit III Cost of Capital (15Hours)

- 3.1 Cost of capital meaning
 - 3.1.1 Cost of equity Shares
 - 3.1.2 Cost of Preference shares
 - 3.1.3 Cost of Debentures
 - 3.1.4 Weighted average Cost of Capital
- 3.2 Capital Budgeting
 - 3.2.1 Pay-back period
 - 3.2.2 Net Present Value
 - 3.2.3 Internal rate of return
 - 3.2.4 Accounting rate of return
 - 3.2.5 Profitability index

Unit IV Leverages (12Hours)

- 4.1 Leverages
 - 4.1.1 Operating leverages
 - 4.1.2 Financial leverages
 - 4.1.3 Operating leverages
- 4.2 Financial planning and Budgeting

Unit V Capital structure and dividend policies (15Hours)

- 5.1 Capital structure
 - 5.1.1 Optimal Capital structure
 - 5.1.2 Determining Earning Per share
 - 5.1.3 Value of the firm
 - 5.1.4 Modigliani-Miller Model
- 5.2 Dividend Policy
 - 5.2.1 Walter's model
 - 5.2.2 Gordon's model

TOPICS FOR SELF-STUDY:

S.No.	Topics	Web Links
1	Receivables management	https://www.slideshare.net/nairshruthi/receivable-management-presentation1
2	Asset management and decision making	https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/
3	Credit management policy	https://www.creditmanagement-tools.com/credit-management-policy-c5-r57.php

4	Strategic finance	https://www.managementstudyguide.com/strategic-finance.htm
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TEXT BOOK

1. Khan M. Y & Jain P. K (2018), Financial Management Text Problems and Cases(7thed.). Chennai, Tata McGraw-Hill Education.

REFERENCES

1. Prasanna Chandra (2019), Financial Management Theory & Practice (10thed.). Chennai, Tata McGraw – Hill Education.
2. Pandey, I. M. (2016), Financial Management (11thed.). Chennai, Vikas Publishing House

WEB LINKS

1. <https://www.youtube.com/watch?v=RGzf7ggIObw>
2. https://www.youtube.com/watch?v=eMN_zEYg3pM
3. https://www.youtube.com/watch?v=_4i0jNDzCOE

Theory 20% (Part A); Problem 80% (Part B & C)

SPECIFIC LEARNING OUTCOMES

Unit	Course Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION			
1.1	Financial management– Meaning	<ul style="list-style-type: none"> • Recall the meaning of financial management 	K1
1.2	Scope	<ul style="list-style-type: none"> • List out the scope of financial management • Explain the scope of financial management 	K2
1.3	Financial Environment	<ul style="list-style-type: none"> • List components of Financial Environment • Summarize the concept of financial environment 	K2
1.4	Time value of Money – Concept	<ul style="list-style-type: none"> • Name the techniques time value of money • Explain the various techniques of time value of money 	K2
1.4.1	Present Value Techniques	<ul style="list-style-type: none"> • Tell about the meaning of Present Value • Relate the present value techniques with future value techniques 	K3

		<ul style="list-style-type: none"> • Solve the problem of Present Value Techniques 	
1.4.2	Future Value Techniques	<ul style="list-style-type: none"> • Identify the meaning of future value • Analyze the future value techniques with present value techniques • Solve the problem of future value techniques 	K4
1.5	Risk and Return – Concept	<ul style="list-style-type: none"> • Recall the meaning of risk and return • Explain the concept of risk and return 	K2
1.5.1	Portfolio risk	<ul style="list-style-type: none"> • Recall the meaning of portfolio risk • Name type of portfolio risk 	K1
1.5.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> • Tell about the CAPM • Summarize the assumption of CAPM • Apply the CAPM concept 	K3
1.6	Valuation of Securities– Concept	<ul style="list-style-type: none"> • List out the types securities • Explain the concept of securities 	K2
1.6.1	Value of Equity Shares	<ul style="list-style-type: none"> • Recall the meaning of equity shares • Explain the concept and calculation of equity shares • Apply the equity shares concept 	K3
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> • Recall the meaning of preference shares • Explain the concept and calculation of preference shares • Apply the preference shares concept 	K3
1.6.3	Value of Debentures	<ul style="list-style-type: none"> • Recall the meaning of debentures • Explain the concept and calculation of debentures • Apply the debentures concept 	K3
1.7	Long Term Finance – Concept	<ul style="list-style-type: none"> • Tell about the meaning of long term finance • Explain the concept of long term finance 	K2
1.7.1	Sources of long term finance	<ul style="list-style-type: none"> • Classify the sources of long term finance 	K2

		<ul style="list-style-type: none"> Name the sources of long term finance 	
1.7.2	Raising of long term Finance	<ul style="list-style-type: none"> Summarize the various way to raising of long term finance 	K2
UNIT II WORKING CAPITAL MANAGEMENT			
2.1	Working capital management- Meaning	<ul style="list-style-type: none"> Recall the meaning of working capital management 	K1
2.1.1	Working capital terminology	<ul style="list-style-type: none"> Tell about the meaning working capital Summarize the working capital terminology 	K2
2.1.2	Statement of working capital requirement	<ul style="list-style-type: none"> List the components of working capital requirement Estimate the working capital requirement 	K5
2.2	Cash management- Concept	<ul style="list-style-type: none"> Recall the meaning cash management Explain the concept cash management 	K2
2.2.1	Cash cycle	<ul style="list-style-type: none"> Tell about the cash cycle Explain the concept of cash cycle Apply the cash cycle concept 	K3
2.2.2	Cash budget	<ul style="list-style-type: none"> Tell about the cash budget Explain the concept of cash budget Apply the cash budget concept 	K3
2.3	Credit management- Concept	<ul style="list-style-type: none"> Recall the meaning of credit management Explain the concept of credit management 	K2
2.3.1	Debtors turnover ratio	<ul style="list-style-type: none"> Recall the meaning of debtors turnover Explain the concept of debtors turnover ratio Solve the problem of debtors turnover ratio 	K3
2.3.2	Creditors turnover ratio	<ul style="list-style-type: none"> Recall the meaning of credit turnover Explain the concept of credit turnover ratio Solve the problem of credit turnover ratio 	K3
2.3.3	Credit standards	<ul style="list-style-type: none"> Tell about meaning of credit standards 	K2

		<ul style="list-style-type: none"> • Outline about the concept credit standards 	
2.3.4	Credit policy	<ul style="list-style-type: none"> • List elements of a credit policy • Outline about the credit policy 	K2
UNIT III COST OF CAPITAL			
3.1	Cost of capital– Meaning	<ul style="list-style-type: none"> • Recall the meaning of cost of capital 	K1
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> • List the various ways to measure the cost of equity shares • Explain the concept of cost of equity Shares • Apply the cost of equity shares concept 	K3
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> • Recall the meaning of cost of preference shares • Explain the concept of cost of preference shares • Apply cost of preference shares concept 	K3
3.1.3	Cost of Debentures	<ul style="list-style-type: none"> • Name the types of debentures • Explain the concept of cost of debentures • Apply the cost of debentures concept 	K3
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> • Name the methods to calculate the weighted average cost of capital • Summarize the concept of weighted average cost of capital • Apply the weighted average cost of capital concept 	K3
3.2	Capital Budgeting – Concept	<ul style="list-style-type: none"> • Recall the meaning of capital budgeting • Explain the concept of capital budgeting 	K2
3.2.1	Payback period	<ul style="list-style-type: none"> • Recall the concept of payback period • Explain the usage of payback period • Make use of payback period method 	K3
3.2.2	Net Present Value	<ul style="list-style-type: none"> • Recall the concept of net present value • Examine the usage of net present value 	K4

		<ul style="list-style-type: none"> • Make use of net present value method 	
3.2.3	Internal rate of return	<ul style="list-style-type: none"> • Recall the concept of internal rate of return • Examine the usage of internal rate of return • Make use of internal rate of return method 	K4
3.2.4	Accounting rate of return	<ul style="list-style-type: none"> • Tell about the concept of accounting rate of return • Explain the usage of accounting rate of return • Make use of accounting rate of return method 	K3
3.2.5	Profitability index	<ul style="list-style-type: none"> • Recall the concept of profitability index • Explain the usage of profitability index • Make use of profitability index method 	K3
UNIT IV LEVERAGES			
4.1	Leverages– Meaning	<ul style="list-style-type: none"> • Definition of leverages 	K2
4.1.1	Operating leverages	<ul style="list-style-type: none"> • Recall the meaning of operation leverages • Inspect the concept of operation leverages • Solve the problem of operating leverages 	K4
4.1.2	Financial leverages	<ul style="list-style-type: none"> • Show the meaning of financial leverages • Inspect the concept of financial leverages • Solve the problem of financial leverages 	K4
4.1.3	Combined leverages	<ul style="list-style-type: none"> • Recall the meaning of combined leverages • Explain the concept of combined leverages • Solve the problem of combined leverages 	K3
4.2	Financial planning and Budgeting – Concept	<ul style="list-style-type: none"> • List the objectives of financial planning • Relate financial planning and budgeting 	K2
UNIT V CAPITAL STRUCTURE AND DIVIDEND POLICIES			
5.1		<ul style="list-style-type: none"> • Name the capital structure theories 	K5

	Capital structure– Concept	<ul style="list-style-type: none"> Summarize the capital structure Evaluate capital structure of an organization 	
5.1.1	Optimal Capital structure	<ul style="list-style-type: none"> Tell the essentials of optimal Capital structure Summarize features of an appropriate capital structure 	K2
5.1.2	Determining Earning Per share	<ul style="list-style-type: none"> Recall the meaning of earning per share Explain concept of earning per share Apply the earning per share method concept 	K3
5.1.3	Value of the firm	<ul style="list-style-type: none"> Explain the concept of value of the firm Estimate the value of the firm 	K5
5.1.4	Modigliani-Miller Model	<ul style="list-style-type: none"> Recall the meaning of Modigliani-Miller Model Explain the concept of Modigliani-Miller Model Apply the Modigliani-Miller Model 	K3
5.2	Dividend Policy– Concept	<ul style="list-style-type: none"> Tell about the concept of dividend policy 	K2
5.2.1	Walter’s model	<ul style="list-style-type: none"> Recall the meaning of Walter’s model Explain the concept of Walter’s Model Make use of Walter’s Model 	K3
5.2.2	Gordon’s model	<ul style="list-style-type: none"> Recall the meaning of Gordon’s model Explain the concept of Gordon’s Model Make use of Gordon’s Model 	K3

MAPPING SCHEME FOR POs, PSOs AND COs

L – Low

M – Moderate

H – High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H			L		M		M		H	H	M	M
CO2	H	H		M		H	M	M		M	M	H	M

CO3	H	H		M				M	H	H	L	H	M
CO4	H		H	M		H	M	M		H	M	L	L
CO5	H	H		H	H	H	M	M		H	H	H	M
CO6	H	H	H	H		H		M		M	H	H	M

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

SEMESTER:VI	CORE:XII	COURSE CODE: U21BA5:P
CREDITS : 5	TALLY PRIME	TOTAL HOURS:90

COURSE OUTCOMES

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the concept of accounting and tally	K2	I
2.	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3.	Develop Stock groups and create inventory entries	K6	III
4.	Create receivable and payable entries and prepare cost centre report	K6	IV
5.	Sketch the concept of Goods and Service Tax	K3	V
6.	Prepare various reports under GST	K6	V

Unit I Introduction to Tally

15 hours

- 1.1 Basic concept of Tally
- 1.2 Architecture and customization of Tally
- 1.3 F11 features of Tally
- 1.4 F12 configuration of Tally

- 1.5 Tally installation and working in Educational mode
- 1.6 Short cut keys

Unit II Ledger creation and Accounting Voucher Entries

18 hours

- 2.1 Ledger creation
 - 2.1.1 Creation of company
 - 2.1.2 Group creation
 - 2.1.3 Ledger creation
 - 2.1.4 Altering and deleting company, group and ledger Accounts
- 2.2 Accounting voucher Entries
 - 2.2.1 Receipts voucher
 - 2.2.2 Payment voucher
 - 2.2.3 Purchase voucher
 - 2.2.4 Sales voucher
 - 2.2.5 Contra voucher
 - 2.2.6 Credit and Debit notes
 - 2.2.8 Journal voucher
 - 2.2.9 Altering and deleting voucher

Unit III Inventory and Voucher entries

18 hours

- 3.1 Creation of Inventory
 - 3.1.1 Configuration and features of stock items
 - 3.1.2 Create stock item
 - 3.1.3 Create units of measurement
 - 3.1.4 Create stock group
 - 3.1.5 Create stock category
 - 3.1.6 Create Godown
- 3.2 Creation of inventory vouchers (without tracking no)
 - 3.2.1 Create receipt note
 - 3.2.2 Create delivery note
 - 3.2.3 Create Rejection in
 - 3.2.4 Create Rejection out
 - 3.2.5 Stock Journal
 - 3.2.6 Physical stock

Unit IV Accounts receivable and payable management and Cost/Profit Centre's Management

18 hours

- 4.1 Introduction of Receivable and payable management
 - 4.1.1 Activation of maintaining Bill-Wise details
 - 4.1.2 New Reference
 - 4.1.3 Against Reference

- 4.1.4 Advance Reference
- 4.1.5 On Account
- 4.1.6 Credit Period
- 4.2 Cost/Profit Centre's creation
 - 4.2.1 Activation of Cost Centre and and Cost categories
 - 4.2.2 Automation of Cost Centre and Cost Categories while recording transactions
 - 4.2.3 Cost Centre report
 - 4.2.4 Category Summary
 - 4.2.5 Cost Centre break-up

Unit V Goods and Services Tax

21 hours

- 5.1 Introduction and Enabling GST in Tally
- 5.2 Recording GST transactions
- 5.3 Accounting intrastate Supply of Goods and Services
- 5.4 Accounting interstate Supply of Goods and Services
- 5.5 Purchase and Sales Returns of Goods and Services
- 5.6 Input Tax Credit
- 5.7 GSTR – 1
- 5.8 GSTR – 2
- 5.9 GSTR – 3B
- 5.10 GSTR – 4 and E-Way Bill Report

TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Invoicing experience with TallyPrime	https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/
2.	Analysing Business Reports with TallyPrime	https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/
3.	Movement Analysis in TALLY	https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2C%20financial%20group%20or%20ledger.
4.	Multi Account Printing	https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm

TEXT BOOK

Tally Solution Material

REFERENCE BOOK

Genises Tally Academy Material

WEB LINKS

1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
2. <http://www.tallysolutions.com>

Practical Examination Only

SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
UNIT I INTRODUCTION TO TALLY			
1.1	Concepts of Tally 1.1.1 Basic concepts of Accounting and Tally 1.1.2 Architecture and customization of Tally 1.1.3 F11 features of Tally 1.1.4 F12 configuration of Tally 1.1.5 Tally installation and working in Educational mode 1.1.6 Short cut keys	<ul style="list-style-type: none">• Recall the basic concepts in Tally.• Explain the architecture and customisation in Tally.• Explain the features of Tally• Explain the Configuration of Tally• Explain the Tally Installation Procedure• Explain the Short cut keys	K6
UNIT II LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES			
2.1	Ledger creation 2.1.1 Creation of Company, 2.1.2 Group Creation 2.1.3 Ledger Creation 1.1.4 Altering and Deleting of	<ul style="list-style-type: none">• Create a Company• Create a Group• Create a Ledger and Altering and Deleting of company Group and Ledger	K6

	Company, Group and Ledger		
2.2	Accounting Voucher Entries 2.2.1 Receipts voucher 2.2.2 Payment voucher 2.2.3 Purchase voucher 2.2.4 Sales voucher 2.2.5 Contra voucher 2.2.6 Credit and Debit notes 2.2.8 Journal voucher 2.2.9 Altering and deleting voucher	<ul style="list-style-type: none"> • Create the various Vouchers in Accounting. • Create Receipt voucher, Payment voucher, Purchase voucher, Sales voucher and Contra voucher and Journal voucher • Create Credit note and Debit note • Apply the function key to Altering and Deleting voucher. 	K6
UNIT III INVENTORY AND VOUCHER ENTRIES			
3.1	Creation of Inventory 3.1.1 Configuration and features of stock items 3.1.2 Create stock item 3.1.3 Create units of measurement 3.1.4 Create stock group 3.1.5 Create stock category 3.1.6 Create Godown	<ul style="list-style-type: none"> • Explain the Configuration and features of stock items • Create stock items • Create unit of measurement • Create stock group • Create stock category and Godown 	K6
3.2	Creation of inventory vouchers (without tracking no) 3.2.1 Create receipt note	<ul style="list-style-type: none"> • Create receipt note and delivery note • Create Rejection in and Rejection out • Create Stock Journal 	K6

	<p>3.2.2 Create delivery note</p> <p>3.2.3 Create Rejection in</p> <p>3.2.4 Create Rejection out</p> <p>3.2.5 Stock Journal</p> <p>3.2.6 Physical stock</p>	and Physical stock	
UNIT IV ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT AND COST/PROFIT CENTRE'S MANAGEMENT			
4.1	<p>Introduction of Receivable and payable management</p> <p>4.1.1 Activation of maintaining Bill-Wise details</p> <p>4.1.2 New Reference</p> <p>4.1.3 Against Reference</p> <p>4.1.4 Advance Reference</p> <p>4.1.5 On Account</p> <p>4.1.6 Credit Period</p>	<ul style="list-style-type: none"> • Indicate the procedure for activation and maintain Bill-wise details • Create the New Reference and Against Reference • Create the Advance Reference and Credit Period 	K6
4.2	<p>Cost/Profit Centre's creation</p> <p>4.2.1 Activation of Cost Centre and Cost categories</p> <p>4.2.2 Automation of Cost Centre and Cost Categories while recording transactions</p> <p>4.2.3 Cost Centre report</p> <p>4.2.4 Category Summary</p> <p>4.2.5 Cost Centre break-up</p>	<ul style="list-style-type: none"> • Explain the activation of cost centre and Cost categories • Create Cost Centre and Cost Categories • Prepare Cost Centre report • Prepare Category Summary • Create Cost Centre break -up 	K6
UNIT V GOODS AND SERVICES TAX			

5.1	<p>5.1 Introduction and Enabling GST in Tally</p> <p>5.2 Recording GST transactions</p> <p>5.3 Accounting intrastate Supply of Goods and Services</p> <p>5.4 Accounting interstate Supply of Goods and Services</p> <p>5.5 Purchase and Sales Returns of Goods and Services</p> <p>5.6 Input Tax Credit</p> <p>5.7 GSTR – 1</p> <p>5.8 GSTR – 2</p> <p>5.9 GSTR – 3B</p> <p>5.10 GSTR – 4 and E-Way Bill Report</p>	<ul style="list-style-type: none"> • Explain the GST and Enabling GST in Tally • Recording GST transaction • Create intrastate Supply of Goods and services • Create interstate Supply of Goods and Services • Create purchase and sales return of Good and Services • Create input tax Credit • Prepare GSTR-1 report • Prepare GSTR-2 report • Prepare GSTR-3B report • Prepare GSTR-4 and E-way bill report. 	K6
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MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	M			H	M	L	M		L		M	M
CO 2	M	H		L	H	H		M				H	M
CO 3		H	M		H	H	L	M	H			M	M
CO 4		H	M	L	H	H		M	H	L		H	M

CO 5		H	H	L	H	H	L	H	H	L		H	M
CO 6		H	H	L	H	H	M	H	H	L		H	M

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey

SEMESTER: V	ELECTIVE: I	COURSE CODE: U21BA5:A
CREDITS: 5	ADVERTISING MANAGEMENT	HOURS :75

COURSE OUTCOMES

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

S. No.	COURSE OUTCOMES	Level	Unit
1	Identify the role advertising in the modern business world.	K2	I
2	Describe the application of marketing research in framing effective marketing strategies.	K2	II
3	List the fundamental concepts of advertising copy and advertising budget	K4	II
4	Appraise the pros and cons of various advertising media.	K5	III
5	Recognize the various key players in the advertising industry.	K4	IV
6	Conduct pre-testing, post-testing and concurrent testing of advertisements to determine their effectiveness.	K3	V

UNIT I Advertising (15Hours)

- 1.1.1 Advertising in Marketing mix
- 1.1.2 Nature
- 1.1.3 Scope
- 1.1.4 Kinds
- 1.1.5 Advertising as a career
- 1.1.6 Economic aspects of advertising

UNIT II- Marketing Research and Advertising Budget (15Hours)

- 2.1 Marketing research for advertising
- 2.2 Consumer, media and product research
- 2.3 Advertising Strategy
 - 2.3.1 Objectives

- 2.3.2 Principles
- 2.3.3 DAGMAR
- 2.4 Advertising budget
 - 2.4.1 Process
 - 2.4.2 Appropriation
 - 2.4.3 Methods

UNIT III Advertising Copy and Media (15Hours)

3.1 Advertising campaign

- 3.1.1 Planning Creativity
- 3.1.2 USP, Psychology, Appeals

3.2 Advertisement copy

- 3.2.1 Types
- 3.2.2 Components
- 3.2.3 Essentials
- 3.2.4 Copy layout
- 3.2.5 Visualisation to layout
- 3.2.6 Requisites

3.3 Advertising Media

- 3.3.1 Types
- 3.3.2 Selection Scheduling
- 3.3.3 New media options: Internet.

UNIT IV Advertising Agency (15Hours)

4.1 Advertising Agency

- 4.1.1 Functions
- 4.1.2 Organisation
- 4.1.3 Agency relationship with client and with media selection of an agency
- 4.1.4 Agency compensation.

UNIT V Effectiveness of Advertising (15Hours)

- 5.1 Measuring effectiveness of advertising
 - 5.1.1 Pre testing
 - 5.1.2 Post testing
- 5.2 Advertising audit
 - 5.2.1 Social, ethical and legal aspects of advertising

TOPICS FOR SELF STUDY

S.No	Topics	Web Links
1	Web Banner Advertising	https://en.wikipedia.org/wiki/Web_banner
2	Benefits of Online Advertising	https://www.exactdrive.com/news/5-benefits-of-online-advertising
3	Different types of Mobile Advertising	https://en.wikipedia.org/wiki/Mobile_advertising

4	Bandwagon Advertising Propaganda Techniques	https://smallbusiness.chron.com/examples-bandwagon-advertising-propaganda-techniques-17411.html
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TEXT BOOK

1. S.A.Chunawalla, K. J Kumar, K.C. Sethia, G.V.Subramanian, U.G Suchark(2018), Advertising Theory and Practice Himalaya Publishers, 6th Ed.

REFERENCES

1. Manendra Mohan (2017), Advertising Management – Concepts and Cases, Tata McGraw-Hill Education
2. TMHS.A.Chunawalla (2015), Advertising Sales and Promotion Management, Himalaya Publishers.
3. M.N.Mishra (2015), Sales Promotion and Advertising Management 2nd Ed, Himalaya Publishers.

WEB LINKS

1. <https://www.businessmanagementideas.com/advertising-2/advertising-definition-nature-features-objectives-types-importance-and-examples/18882>
2. <https://www.inc.com/encyclopedia/advertisingbudget.html>
3. <https://studiousguy.com/advertising-copy-definition-types-examples/>
4. <https://www.managementstudyguide.com/advertising-agencies.htm>
5. <https://www.yourarticlelibrary.com/advertising/measuring-advertising-effectiveness-3-methods/49176>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I ADVERTISING			
1.1	Advertising in Marketing Mix	<ul style="list-style-type: none"> Identify the role of advertisement in marketing mix 	K2
1.2	Nature	<ul style="list-style-type: none"> Explain the nature of advertising 	K2
1.3	Scope	<ul style="list-style-type: none"> Discuss the scope of Advertising 	K2

1.4	Kinds	<ul style="list-style-type: none"> Discuss the different kinds of Advertising. 	K2
1.5	Advertising as a career	<ul style="list-style-type: none"> Recognize the career of advertising 	K1
1.6	Economics aspects of advertising	<ul style="list-style-type: none"> Describe the economic aspects of advertising 	K2
UNIT II MARKETING RESEARCH AND ADVERTISING BUDGET			
2.1	Marketing research for advertising	<ul style="list-style-type: none"> Recall the process of conducting marketing research for advertising 	K1
2.2	Consumer, media and product research	<ul style="list-style-type: none"> Examine how consumer, media and product research are conducted 	K4
2.3	Advertising Strategy	<ul style="list-style-type: none"> Discuss the importance advertising strategy 	K2
	2.3.1 Objectives	<ul style="list-style-type: none"> Recall the objectives of advertising strategy 	K1
	2.3.2 Principles	<ul style="list-style-type: none"> List out the principles of advertising strategy 	K1
	2.3.3 DAGMAR	<ul style="list-style-type: none"> Explain the importance of the DAGMAR Approach 	K2
2.4	Advertising budget	<ul style="list-style-type: none"> Define advertising budget 	K1
	2.4.1 Process	<ul style="list-style-type: none"> Recognise the process of advertising budget 	K1
	2.4.2 Appropriation	<ul style="list-style-type: none"> Describe the concept of advertising budget appropriation 	K2
	2.4.3 Methods	<ul style="list-style-type: none"> Recall the methods of advertising budgets 	K1
UNIT III ADVERTISING COPY AND MEDIA			
3.1	Advertising campaign	<ul style="list-style-type: none"> Identify the fundamentals of advertising campaign 	K2
	3.1.1 Planning Creativity	<ul style="list-style-type: none"> Estimate the advertising strategy in creating an advertising campaign 	K5
	3.1.2 USP, Psychology, Appeals.	<ul style="list-style-type: none"> Explain how the USP, Psychology concepts are used in advertising campaign 	K2
3.2	Advertisement copy	<ul style="list-style-type: none"> State the meaning of advertising copy 	K1
	3.2.1 Types	<ul style="list-style-type: none"> Identify the types of advertising copy 	K2
	3.2.2 Components	<ul style="list-style-type: none"> Illustrate the components of advertising copy 	K2

	3.2.3 Essentials	<ul style="list-style-type: none"> Explain the essentials of advertising copy 	K2
	3.2.4 Copy layout	<ul style="list-style-type: none"> Discuss the concept of advertising layout 	K2
	3.2.5 Visualisation to layout	<ul style="list-style-type: none"> Design the visualization concept in layout 	K5
	3.2.6 Requisites	<ul style="list-style-type: none"> Describe the requisites of advertising copy 	K2
3.3	Advertising Media	<ul style="list-style-type: none"> Define advertising media 	K1
	3.3.1 Types	<ul style="list-style-type: none"> Classify the various types of advertising media 	K4
	3.3.2 Selection Scheduling	<ul style="list-style-type: none"> Interpret the factors to be considered in selecting advertising media 	K2
	3.3.3 New media options: Internet.	<ul style="list-style-type: none"> Analyze the recent trends in media 	K4
UNIT IV ADVERTISING AGENCY			
4.1	Advertising Agency	<ul style="list-style-type: none"> Explain the advertising agency In terms of structure and to comprehend the process that govern it 	K2
	4.1.1 Functions	<ul style="list-style-type: none"> Review the functions of advertising agency 	K2
	4.1.2 Organisation	<ul style="list-style-type: none"> Explain how advertising agency is organized 	K2
	4.1.3 Agency relationship with client and with media selection of an agency	<ul style="list-style-type: none"> Differentiate the agency relationship with clients and media 	K4
	4.1.4 Agency compensation.	<ul style="list-style-type: none"> Recall the sources of revenue for advertising agency 	K1
UNIT V EFFECTIVENESS OF ADVERTISING			
5.1	Measuring effectiveness of advertising	<ul style="list-style-type: none"> Demonstrate how to measure advertising effectiveness 	K3
	5.1.1 Pre testing	<ul style="list-style-type: none"> List the various pretesting tools and techniques available for measuring advertising effectiveness 	K1
	5.1.2 Post testing	<ul style="list-style-type: none"> Classify the various post testing tools and techniques available for measuring advertising effectiveness 	K2
5.2	Advertising audit	<ul style="list-style-type: none"> Define Advertising Audit and explain the concept of advertising audit 	K1

	5.2.1 Social, ethical and legal aspects of advertising	<ul style="list-style-type: none"> Explain the social, ethical and legal aspects of advertising 	K2
	5.2.2 Control and regulation over advertising.	<ul style="list-style-type: none"> Illustrate the control and regularize of advertising 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	H	M	M	M	M	H	M	L	M
CO2	H	M	H	H	M	H	M	M		H		M	
CO3	H	H	M		M	H	H	M		M	H		
CO4	H			M		H	H	H	M	M	H	H	M
CO5	H	H	M	H	M	H	H	M	M		M	H	
CO6	H	M	M	M	H	M	H	M	M	M	H	H	L

COURSE ASSESSMENT METHODS

Direct

- Continuous Assessment Test I,II
- Open book test; Assignment; Seminar; Group Presentation
- End Semester Examination

Indirect

1. Course-end survey

SEMESTER: V	SBEC: III EFFECTIVE COMMUNICATION FOR BUSINESS	COURSE CODE: U21BA5S3
CREDITS: 2		HOURS :75

COURSE OBJECTIVE

At the end of the course the students will be able to acquire skills that will help them become an effective individual.

S. No.	Course Outcomes	Level	Unit
1	Describe the patterning of personality development	K1	I
2	Able to Establish a rapport with people	K6	II
3	Understand the different tips for job interviews and Group Discussions	K4	III
4	Stimulate their Critical thinking by designing and developing clean and lucid writing skills	K4	IV
5	Able to draft effective business correspondence with brevity and clarity.	K3	IV
6	Develop their own specific interpersonal skills	K3	V

UNIT I BASIC GROOMING OF AN INDIVIDUAL

- I.1 Personality Development
- I.2 Bold Speaking
- I.3 Creative Thinking

- 1.4 Taking Initiatives
- 1.5 Be Prepared

UNIT II COMING OUT OF THE SHELL

- 2.1 Overcome Shyness to communicate Seamlessly
- 2.2 Building a rapport with colleagues and friends
- 2.3 Voicing out

UNIT III INTERVIEW AND GROUP DISCUSSION

- 3.1 How to face Interviews confidently?
- 3.2 Checklist prior to the Interview
- 3.3 Mock Interview
- 3.4 Group Discussion
 - 3.4.1 Nuances to become prominent in a GD
- 3.5 Mock Group Discussion

UNIT IV PRESENTATION SKILLS

- 4.1 Becoming a Charismatic Speaker/Influencer
- 4.2 Developing Presentation / Small Talk/ Seminar conducting Skills
- 4.3 Telephone Etiquette
- 4.4 Writing – lucid and precise
 - 4.4.1 Email Writing, Resume Writing, Memos and Contracts

UNIT V INTERPERSONAL SKILLS AND TACTICS

- 5.1 Stress Management
- 5.2 Time Management
- 5.3 Emotional Intelligence
- 5.4 Leadership and Motivation

BOOK FOR REFERENCE

The ACE of Soft skills: Attitude, Communication and Etiquette for success —
Gopaldaswamy Ramesh, Mahadevan Ramesh, 2014

WEBLINKS

- 1. trainingindustry.com/articles/leadership/softskills-training_trends_in_digital_learning_and_emerging_technologies
- 2. edgepointlearning.com/blog/future_of_corporate_training_2019

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT 1 BASIC GROOMING OF AN INDIVIDUAL			
1.1	Personality Development	<ul style="list-style-type: none"> Identify and describe contemporary theories of human social and personality development. 	K1
1.2	Bold Speaking	<ul style="list-style-type: none"> Create and present organized and focused messages in public speaking 	K6
1.3	Creative Thinking	<ul style="list-style-type: none"> Create creative thinking strategies for their personal and professional growth; 	K6
UNIT II COMING OUT OF THE SHELL			
2.1	Overcome Shyness to communicate Seamlessly	<ul style="list-style-type: none"> Discover the way to overcome shyness to communicate 	K3
2.2	Building a rapport with colleagues and friends	<ul style="list-style-type: none"> Understand How to build rapport with colleagues and friends 	K2
2.3	Voicing out	<ul style="list-style-type: none"> Develop their own voice out ability 	K5
UNIT III INTERVIEW AND GROUP DISCUSSION			
3.1	How to face Interviews confidently	<ul style="list-style-type: none"> Identify the way to face interview confidently 	K1
3.2	Checklist prior to the Interview	<ul style="list-style-type: none"> discuss the importance of preparing for <i>interviews</i> 	K2

3.3	Mock Interview	<ul style="list-style-type: none"> Develop own skill to face Group discussion 	K6
3.4	Group Discussion	<ul style="list-style-type: none"> understand the importance of a <i>group discussion</i> 	K2
3.5	Mock Group Discussion	<ul style="list-style-type: none"> Develop own skill to face Group discussion 	K6
UNIT IV PRESENTATION SKILLS			
4.1	Becoming Charismatic Speaker/Influencer ^a	<ul style="list-style-type: none"> Understand the skill need for Charismatic Speaker/Influencer 	K1
4.2	Developing Presentation / Small Talk/ Seminar conducting Skills	<ul style="list-style-type: none"> Develop Presentation / Small Talk/ Seminar conducting Skills 	K6
4.3	Telephone Etiquette	<ul style="list-style-type: none"> Understand the essential guidelines of <i>telephone etiquette</i>. 	K2
4.4	Writing – lucid and precise	<ul style="list-style-type: none"> Understand the proper way to write lucid and precise 	K2
4.5	Email Writing, Resume Writing, Memos and Contracts	<ul style="list-style-type: none"> Able to write the email, resume, Memos and Contract. 	K2
UNIT V INTERPERSONAL SKILLS AND TACTICS			
5.1	Stress Management	<ul style="list-style-type: none"> Creating your personal stress card & action plan. 	K6
5.2	Time Management	<ul style="list-style-type: none"> .Understand the different Time Management Process & Techniques 	K2
5.3	Emotional Intelligence	<ul style="list-style-type: none"> Understand the concept of Emotional Intelligence and how to manage emotion at work place 	K2
5.4	Leadership Motivation ^{and}	<ul style="list-style-type: none"> Understand how to best organize and motivate the human capital of the firm, manage social networks and alliances, and execute strategic change. 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H	M	H	H	H	H	H	H	H	H	H	H
CO 2	H	H	M	H	M	H	H	H	H	H	H	H	H
CO 3	H	H	M	-	H	-	H	H	H	H	-	H	H
CO 4	H	H	M	H	H	H	H	H	H	-	H	H	H
CO 5	H	H	M	H	H	H	H	H	H	H	H	H	H
CO 6	H	-	M	M	H	H	M	M	M	H	-	H	M

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COURSE ASSESSMENT METHODS

Direct
13. Continuous Assessment Test I,II 14. Open book test; Assignment; Seminar; Group Presentation 15. End Semester Examination
Indirect
1. Course-end survey

SEMESTER: VI	CORE: X BENCHMARK TECHNOLOGIES IN DATASCIENCE FOR BUSINESS	COURSE CODE: U21BA610
CREDITS: 5		HOURS :90

COURSE OUTCOMES

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

S. No.	Course Outcomes	Level	Unit
1	Apply basic principles of AI in solutions that require problem solving, inference, perception, knowledge representation, and learning	K3	I
2	Develop an understanding of where and how AI can be used.	K3	I
3	Explain Machine Learning concepts, classifications of Machine Learning	K2	II
4	Analyze pattern recognition and machine learning techniques such as classification and feature selection to practical applications and detect patterns in the data	K3	III
5	Choose the Blockchain application in Business	K6	IV
6	Create the Threat Intelligence in Cyber Security for Digital Business	K6	V

UNIT I ARTIFICIAL INTELLIGENCE

(10

HOURS)

- 1.1 Evolution of Artificial Intelligence
- 1.2 Elements of Artificial Intelligence
 - 1.2.1 Expert systems
 - 1.2.2 Machine Learning
 - 1.2.3 Motion Planning
 - 1.2.4 Vision
 - 1.2.5 NLP
- 1.3 Knowledge Discovery approaches of Artificial Intelligence in Data Science
- 1.4 The Exemplified Role of Neural Networks in Data Analytics

UNIT II INTRODUCTION TO MACHINE LEARNING (15 HOURS)

- 2.1 Understanding Machine Learning
- 2.2 Types of Machine Learning - Overview
 - 2.2.1 Supervised Learning
 - 2.2.1.1 Classification, Regression and Image Segmentation
 - 2.2.2 Unsupervised Learning
 - 2.2.2.1 Clustering, Anomaly detection, Dimensionality reduction
 - 2.2.3 Semi-supervised Learning
 - 2.2.3.1 Recommendation Systems, Natural Language generation
 - 2.2.4 Reinforcement Learning

UNIT III MODELS AND APPLICATIONS OF MACHINE LEARNING (20 HOURS)

- 3.1 Models in Machine Learning - Overview
 - 3.1.1 Single Model
 - 3.1.2 Traditional ML Models
 - 3.1.3 Regression types, SVM, Decision Trees, Naïve Bayes, K-Nearest Neighbours, K-Means – an overview
- 3.2 Statistical Models
- 3.3 Neural Networks
- 3.4 Multi-Model
- 3.5 Stacking, Bagging, Boosting
- 3.6 Applications of Machine Learning in Data science
- 3.7 Dimensionality Reduction
- 3.8 NLP
- 3.9 Computer Vision
- 3.10 Anomaly Detection
- 3.11 Time series
- 3.12 Analytics
- 3.13 Recommendation Systems

UNIT IV BLOCKCHAIN TECHNOLOGY AND E-COMMERCE

(15

HOURS)

- 4.1 Introduction to the Blockchain
 - 4.1.1 Evolution of Blockchain
 - 4.1.2 Cryptocurrencies following suite of Blockchain
- 4.2 Consensus Algorithms – a brief overview
- 4.3 Spectrum of Application of Blockchain in Different Business Domains
- 4.4 The Future impact of Blockchain Technology in Business

UNIT V CYBER SECURITY THROUGH THE LENS OF DATA SCIENCE (15

HOURS)

- 5.1 Introduction to the resilience of Cyber Security
- 5.2 Normal Players in Cyber Security
- 5.3 Threat Intelligence in Cyber Security for Digital Business
- 5.4 Overview of Ethical Hacking

Text Books

1. E. Alpaydin, “Machine Learning”, MIT Press, 2010.
2. John Mueller and Luca Massaron, “Machine Learning for Dummies “, John Wiley & Sons, 2016.
3. T. Hastie, R. Tibshirani and J. Friedman, “Elements of Statistical Learning”, Springer, 2009.
4. Stuart Russel, Peter Norvig, “AI – A Modern Approach”, Second Edition, Pearson Education, 2007.
5. Jeffrey Hoffstein, Jill Pipher, Joseph H. Silverman, “An Introduction to Mathematical Cryptography”, Springer Publication.
6. Menezes A et al., “Handbook of Applied Cryptography”, CRC Press, 1996
7. Matt Bishop, “Computer Security: Art and Science”, 1 st edition, Addison-Wesley Professional, 2015.

Books for Reference

1. Shai Shalev-Shwartz, Shai Ben-David, “Understanding Machine Learning: From Theory to Algorithms”, Cambridge University Press, 2014.
2. Kevin Night, Elaine Rich, Nair B., “Artificial Intelligence (SIE)”, McGraw Hill, 2008.
3. William Stallings, “Cryptography and Network Security: Principles and Practice”, 6 th Edition, PHI, 2014.
4. Michael E. Whitman and Herbert J Mattord, "Principles of Information Security", 6 th edition, Vikas Publishing House, 2017.

Web Links

1. www.analyticinsight.net/artificial_intelligence_trends_in_2020
2. towardsdatascience.com/the_current_trends_in_artificial_intelligence

3. www.crn.com/news/cloud/5_emerging_ai_and_machine_learning_trends_to_watch_in_2021

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT 1 INTRODUCTION TO ACCOUNTING			
1.1	Evolution of Artificial Intelligence	<ul style="list-style-type: none"> Understanding of the historical evolution of Artificial Intelligence 	K2
1.2	Elements of Artificial Intelligence	<ul style="list-style-type: none"> Identify the key elements of Artificial Intelligence 	K3
1.3	Knowledge Discovery approaches of Artificial Intelligence in Data Science	<ul style="list-style-type: none"> Apply the Different Knowledge Discovery approaches of AI 	K3
1.4	The exemplify Role of Neural Networks in Data Analytics	<ul style="list-style-type: none"> Assess the Role of Neural Networks in Data Analytics 	K5
UNIT II INTRODUCTION TO MACHINE LEARNING			
2.1	Understanding Machine Learning	<ul style="list-style-type: none"> Explain Machine Learning concepts 	K2
2.2	Supervised Learning	<ul style="list-style-type: none"> Apply the Supervised Learning concepts. 	K3
2.3	Unsupervised Learning	<ul style="list-style-type: none"> Apply the unsupervised learning concepts and dimensionality reduction techniques. 	K3
2.4	Semi-supervised Learning	<ul style="list-style-type: none"> Apply the Semi-Supervised Learning concepts. 	K3
2.5	Reinforcement Learning	<ul style="list-style-type: none"> Describe Reinforcement Learning concepts. 	K2
UNIT III MODELS AND APPLICATIONS OF MACHINE LEARNING			
3.1	Models in Machine Learning	<ul style="list-style-type: none"> Explain various Models in machine leanings 	K2

3.2	Statistical Models	<ul style="list-style-type: none"> Analyse statistical models 	K4
3.3	Neural Networks	<ul style="list-style-type: none"> Analyse simple neural nets for pattern classification 	K4
3.4	Stacking, Bagging, Boosting	<ul style="list-style-type: none"> Create Stacking, Bagging, Boosting 	K6
3.5	Applications of Machine Learning in Data science	<ul style="list-style-type: none"> Able to apply machine learning in data science 	K3
UNIT IV BLOCKCHAIN TECHNOLOGY AND E-COMMERCE			
4.1	Introduction to the Blockchain	<ul style="list-style-type: none"> Explain the concept of blockchain 	K2
4.2	Consensus Algorithms – a brief overview	<ul style="list-style-type: none"> Describe the use of Consensus Algorithms in Blockchain 	K2
4.3	Spectrum of Application of Block chain in Different Business Domains	<ul style="list-style-type: none"> Choose the Blockchain application in Business 	K6
4.4	The Future impact of Block chain Technology in Business	<ul style="list-style-type: none"> Estimate the future impacts of Block chain Technologies in Business 	K6
UNIT V CYBER SECURITY THROUGH THE LENS OF DATA SCIENCE			
5.1	Introduction to the resilience of Cyber Security	<ul style="list-style-type: none"> Analyze and evaluate the cyber security needs of an organization 	K4
5.2	Normal Players in Cyber Security	<ul style="list-style-type: none"> Identify the Players in cyber security 	K3
5.3	Threat Intelligence in Cyber Security for Digital Business	<ul style="list-style-type: none"> Create the Threat Intelligence in Cyber Security for Digital Business 	K6
5.4	Overview of Ethical Hacking	<ul style="list-style-type: none"> Explore legal and ethical issues associated with ethical hacking 	K5

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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CO1	H	H	M	H	H	H	H	H	H	H	H	H	H
CO2	H	H	M	H	M	H	H	H	H	H	H	H	H
CO3	H	H	M	-	H	-	H	H	H	H	-	H	H
CO4	H	H	M	H	H	H	H	H	H	-	H	H	H
CO5	H	H	M	H	H	H	H	H	H	H	H	H	H
CO6	H	-	M	M	H	H	M	M	M	H	-	H	M

COURSE ASSESSMENT METHODS

Direct
16. Continuous Assessment Test I,II 17. Open book test; Assignment; Seminar; Group Presentation 18. End Semester Examination
Indirect
1. Course-end survey

SEMESTER –VI	CORE: XI -MANAGEMENT	CODE: U21BA611
CREDITS: 5	ACCOUNTING	TOTAL HOURS: 90

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.	K4	I
2	Prepare the financial statements of the firm by computing the accounting ratios.	K6	II
3	Distinguish between operating, investing and financing activities.	K4	III
4	Prepare Fund flow statement and Cash flow statement as per AS3.	K6	III
5	Assess the concept of marginal costing and CVP analysis in short – term decision making.	K5	IV
6	Prepare various types of budgets for identifying the expenditure and revenue of a firm.	K6	V

UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING (12Hours)

- 1.0 Management Accounting
- 1.1 Meaning and Definitions
- 1.2 Objectives
- 1.3 Scope and functions
- 1.4 Advantages and limitations
- 1.5 Management accounting principles

- 1.6 Installation of management accounting systems
- 1.7 Distinction between management accounting and financial accounting.
- 1.8 Management accounting vs. Cost accounting

UNIT II FINANCIAL STATEMENT ANALYSIS (18Hours)

- 2.0 Financial Statements
- 2.1 Meaning and types
- 2.2 Analysis and interpretation
- 2.3 Techniques of financial analysis
- 2.4 Limitations of financial analysis
- 2.5 Ratio Analysis- Meaning
- 2.6 Classification of ratios
- 2.7 Advantages and limitations of ratio analysis
- 2.8 Computation of Ratios (excluding preparation of financial statements from ratios)
 - 2.8.1 Liquidity Ratios
 - 2.8.2 Solvency Ratios
 - 2.8.3 Profitability Ratios
 - 2.8.4 Activity or Turnover Ratios
 - 2.8.5 Capital gearing ratios

UNIT III PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT (AS PER AS3) (21Hours)

3.1 Funds Flow Statement

- 3.1.1 Meaning
- 3.1.2 Uses
- 3.1.3 Distinction between funds flow statement and income statement
- 3.1.4 Parties interested in funds flow statement
- 3.1.5 Advantages and Limitations
- 3.1.6 Preparation of funds flow statement

3.2 Cash Flow Statement (as per AS3)

- 3.2.1 Meaning
- 3.2.2 Preparation of cash flow statement (as per AS3)
- 3.2.3 Difference between cash flow analysis and funds flow analysis
- 3.2.4 Utility and limitations of cash flow analysis

UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS(18Hours)

4.1 Marginal Costing

- 4.1.1 Meaning and Definitions
- 4.1.2 Features
- 4.1.3 Merits and demerits

4.2 CVP analysis

- 4.2.1. Meaning
- 4.2.2 Merits and demerits
- 4.2.3 Construction of break-even chart
- 4.2.4 Assumptions underlying CVP analysis and break even chart
- 4.2.5 Marginal uses of Break-even analysis

4.2.6 Problems in Marginal costing and Break even analysis (decision making problems)

UNIT V BUDGETARY CONTROL AND STANDARD COSTING(21Hours)

5.1 Budgetary Control

- 5.1.1 Definition and Meaning
- 5.1.2 Advantages and disadvantages
- 5.1.3 Installation of budgetary control system
- 5.1.4 Requirements of a good budgetary control system
- 5.1.5 Classification of budgets
- 5.1.6 Preparation of budgets
 - 5.1.6.1 Production Budget
 - 5.1.6.2 Raw material Budget
 - 5.1.6.3 Purchase Budget
 - 5.1.6.4 Sales Budget
 - 5.1.6.5 Flexible Budget
 - 5.1.6.6 Master Budget

5.2 Standard Costing

- 5.2.1 Standard Costing - Meaning
- 5.2.2 Definition
- 5.2.3 Advantages and limitations
- 5.2.4 Distinction between budgetary control and standard costing
- 5.2.5 Estimated cost vs. standard cost
- 5.2.6 Preliminary steps for establishing a system of standard costing
- 5.2.7 Distinction between cost reduction and cost control
- 5.2.8 Variance in standard costing
 - 5.2.8.1 Meaning and types of variance (Material and Labour)

TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Activity Based Budgeting	https://corporatefinanceinstitute.com/resources/knowledge/accounting/activity-based-budgeting/
2	Throughput accounting	https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/throughput-constraints2.html
3	Environmental Management Accounting	https://www.accaglobal.com/us/en/student/exam-supportresources/professional-exams-study-resources/p5/technical-articles/environmental-management.html

4	Value chain analysis	https://www.accountingnotes.net/cost-accounting/value-chain-analysis/management-accountant-and-value-chain-analysis/5855ftp://ftp.cs.berkeley.edu/ucb/sprite/pers/lfsSOSP91.ps
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TEXT BOOK

1. Khan M. Y & Jain P.K (2018), Management Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

REFERENCES

1. Pillai R.S.N and Bagavathi V (2015), Management Accounting, Sultan Chand Company Ltd., New Delhi.
2. Murthy A. and Gurusamy S (2012), Management Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
3. Shashi K. Gupta, Sharma R.K (2016), Management Accounting Principles and Practices, Kalyani Publishers, New Delhi.

WEB LINKS

1. <http://docshare01.docshare.tips/files/27239/272393523.pdf>
2. <https://www.iedunote.com/management-accounting>
3. <https://www.scribd.com/doc/105577706/Chapter-26-Marginal-Costing-and-Cost-Volume-Profit-Analysis>

Theory – 25 %(Section A & B), Problems – 75 %(Section C & D)

SPECIFIC LEARNING OUTCOMES

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING			
1.1	Definition, Scope and Function	<ul style="list-style-type: none"> • Define Management accounting • Explain the scope and functions of management accounting 	K2
1.2	Advantages and Limitations	<ul style="list-style-type: none"> • Summarize the merits and demerits of Management accounting 	K2
1.3	Management accounting principles & objectives	<ul style="list-style-type: none"> • Identify the principles of management accounting • Recall the objectives of Management accounting 	K2

1.4	Management accounting and Financial accounting	<ul style="list-style-type: none"> Define Financial accounting Differentiate between Management accounting and Financial accounting 	K4
1.5	Management accounting and Cost accounting	<ul style="list-style-type: none"> Define Cost accounting Differentiate Management accounting and Cost accounting 	K4
1.6	Installation of Management accounting systems	<ul style="list-style-type: none"> Discuss the installation of management accounting systems. 	K2
UNIT II FINANCIAL STATEMENT ANALYSIS			
2.1	Financial statement analysis	<ul style="list-style-type: none"> Define Financial statement analysis Identify the techniques of financial statement analysis 	K2
2.2	Nature and Limitations	<ul style="list-style-type: none"> Describe the Nature and limitations of Financial Statement analysis 	K2
2.3	Ratio Analysis	<ul style="list-style-type: none"> State the meaning of Ratio analysis Classify the various types accounting ratios 	K2
2.4	Various Ratios for analysis	<ul style="list-style-type: none"> Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern 	K4
2.5	Computation of Ratios.	<ul style="list-style-type: none"> List out the Classification of ratios Illustrate the problems in Ratios Prepare a Comparative Income Statement and Comparative balance sheet. 	K6
UNIT III PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT			
3.1	Funds Flow Statement	<ul style="list-style-type: none"> Define Funds Flow Statement Summarize the Objectives of Funds Flow Statement 	K2
3.2	Funds flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> Compare Funds flow statement with Income statement and Balance sheet. 	K2
3.3	Sources and Uses or Application of Funds Funds from operation	<ul style="list-style-type: none"> List out the different items of sources and application of funds. Explain how funds from operation are calculated. 	K2
3.4	Preparation of Funds Flow Statement	<ul style="list-style-type: none"> Prepare a Funds Flow Statement 	K6
3.5		<ul style="list-style-type: none"> State the meaning of Cash Flow statement 	K6

	Cash Flow Statement	<ul style="list-style-type: none"> • Explain how cash flow statement differs from Fund flow Statement • Prepare a Cash Flow Statement as per AS3. 	
UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS			
4.1	Marginal Costing and Break Even Analysis	<ul style="list-style-type: none"> • Define Marginal Costing • Tell what is Break Even Analysis 	K1
4.2	Features and Merits and Demerits	<ul style="list-style-type: none"> • Explain the features of Marginal costing • Illustrate the merits and demerits of Marginal Costing 	K2
4.3	Break even Chart	<ul style="list-style-type: none"> • Construct a Break Even Chart. 	K3
4.4	Assumption underlying CVP analysis and break even analysis	<ul style="list-style-type: none"> • Express the objectives of Cost Volume Profit Analysis. • Estimate the Marginal cost statement. • Assess the concept of marginal costing and CVP analysis 	K5
UNIT VBUDGETARY CONTROL AND STANDARD COSTING			
5.1	Budget- Introduction	<ul style="list-style-type: none"> • Define the term Budget • Explain the advantages and disadvantages of budgetary control. 	K2
5.2	Types of Budgets	<ul style="list-style-type: none"> • Classify the different types of budgets. • Discuss the process of installation of budgetary control system. • Prepare the different types of Budget. 	K6
5.3	Standard Costing- Introduction	<ul style="list-style-type: none"> • Define the term Standard Costing • Interpret the advantages and disadvantages of Standard Costing 	K2
5.4	Budgetary Control and Standard Costing	<ul style="list-style-type: none"> • Differentiate between Budgetary control and Standard Costing. 	K4
5.5	Variance	<ul style="list-style-type: none"> • Define Variance. • Identify the different types of material variance. • Explain the different types of labour variance. • Calculate the material and labour variance 	K4

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H		H	H	M	H	H	H	M	H
CO2	H		H							H		M	H
CO3	H	M	H	H		H		H	H	H	H	H	H
CO4	H	M	H			H	M	L		H	M		H
CO5	H		H			M	M			H			H
CO6	H		H	M		H			M	H		L	H

COURSE ASSESSMENT METHODS

Direct

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

SEMESTER – VI	CORE: XII FINANCIAL SERVICES	CODE: U21BA612
CREDITS: 5		TOTAL HOURS:90

COURSE OUTCOMES

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

S.No.	Course Outcomes	Level	Unit
1	Measure the complete knowledge of financial services	K4	I
2	Identify the role of SEBI in regulation of financial service	K2	I
3	Assess the role of credit rating agencies in India	K5	II
4	Evaluate the importance of Mutual Funds and the role of Merchant Banking services.	K5	III
5	Analyze the diverse aspects of Leasing and Hire purchase.	K4	IV
6	Organise the knowledge of Dematerialization & Rematerialization in real time life	K5	V

UNIT I--FINANCIAL SERVICES AND FINANCIAL MARKETS

(15 Hours)

- 1.1 Financial system in markets.
- 1.2 Objectives of financial system
- 1.3 Types of financial services
- 1.4 Regulation of financial services.
- 1.5 Problems and prospects of financial service sector.
- 1.6 Management of NIM

- 1.7 Difference between secondary market and NIM
- 1.8 Functions of stock exchanges
- 1.9 National stock exchanges, OTCEI and non-banking financial institutions.
- 1.10 SEBI functions and workings.
- 1.11 Listing of securities.
- 1.12 Self regulations of the markets.

UNIT II--CREDIT RATING AGENCIES

(10 Hours)

- 2.1 Definition, features, advantages of credit rating system.
- 2.2 Global credit rating agencies.
- 2.3 Credit rating agencies in India –CRISIL, ICRA, CARE
- 2.4 Credit rating symbols.
- 2.5 Credit rating process and its limitations
- 2.6 SEBI guidelines regarding credit rating.
- 2.7 Future credit rating in India.

UNIT III--MUTUAL FUNDS AND MERCHANT BANKING

(15 Hours)

- 3.1 Meaning, classification, functions, importance and risk involved in mutual funds.
- 3.2 Commercial banks and mutual funds including UTI, LIC.
- 3.3 General guidelines of mutual funds.
- 3.4 Future of mutual fund industry
- 3.5 Concept of merchant banking
- 3.6 Services rendered by merchant bankers.
- 3.7 Role played by merchant bankers in the market making process.
- 3.8 Arrangement of inter - corporate loans.
- 3.9 Scope of merchant banking in India.

UNIT IV--LEASING AND HIRE PURCHASE

(15 Hours)

- 4.1 Concept of leasing
- 4.2 Types of lease
- 4.3 Structure of leasing industry.
- 4.4 Legal aspects of leasing.
- 4.5 Problems and prospects of leasing
- 4.6 Meaning of hire purchase.
- 4.7 Leasing vs hire purchase.
- 4.8 Problems and prospects of hire purchase in India

UNIT V--DEMATERIALISATION, REMATERIALISATION, FACTORING AND FORFEITING

(20 Hours)

- 5.1 Meaning of dematerialization and rematerialization.
- 5.2 Objectives, functions, merits and demerits of Dematerialization and Rematerialization.
- 5.3 Progress of Demat in India.
- 5.4 Growth and functioning of NSDL and CDSL.
- 5.5 Concepts of factoring.
- 5.6 Significance and Types of Factoring.
- 5.7 Factoring mechanism.

- 5.8 Factoring services in India.
- 5.9 Define Forfaiting.
- 5.10 Factoring vs Forfaiting.
- 5.11 Problems and prospects of Forfaiting.

TOPICS FOR SELF-STUDY

S.No.	Topics	Web Links
1	Evolution; Breton Woods Conference and Other Exchange Rate Regimes;	https://www.americanexpress.com/us/foreign-exchange/articles/bretton-woods-fixed-currency-exchange-rate-system .
2	European Monetary System, South East Asia Crisis and Current Trends	https://www.sciencedirect.com/topics/economics-econometrics-and-finance/european-monetary-system
3	Forex Derivatives – swaps, futures and options and Forward Contracts	https://www.agiboo.com/commodity-knowledge-center/commodity-trade-risk-mSanagement/derivatives

TEXT

1. Dr. D. Joseph Anbarasu et al, Financial Services 3rd Edition, Sultan Chand & Sons.
2. E. Gordon & Dr.K Natarajan, Financial Markets and Services, Himalaya Publishing House, 2018

REFERENCES

1. Khan M.Y., Financial Services, 10th Edition, McGraw Hill Publication, 2019
2. Dr. S. Gurusamy, Essentials of Financial services, 3rd Edition, Vijay Nicole Imprints Pvt Ltd.
3. Bharathi. V. Pathak, Indian Financial System, 5th Edition, Pearson Education, 2018

WEB LINKS

1. <https://www.paisabazaar.com/credit-score/credit-rating-agencies-in-india/>
2. <http://www.himpub.com/documents/Chapter1321.pdf>.
3. <https://www.angelbroking.com/knowledge>

SPECIFIC LEARNING OUTCOMES

Unit/ Section	Course Content	Learning outcomes	Blooms Taxonomy
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			Level of Transaction
UNIT 1 FINANCIAL SERVICES AND FINANCIAL MARKETS			
1.1	Financial system in markets	<ul style="list-style-type: none"> Recall the meaning of financial system 	K1
1.2	Objectives of financial system	<ul style="list-style-type: none"> List out the objectives of financial system 	K1
1.3	Types of financial services	<ul style="list-style-type: none"> Explain the Various types of financial services 	K2
1.4	Regulation of financial services	<ul style="list-style-type: none"> Describe the Regulation of financial services 	K2
1.5	Problems and prospects of financial services	<ul style="list-style-type: none"> List out to the Problems and prospects of financial services 	K1
1.6	Management of NIM	<ul style="list-style-type: none"> Recall the meaning of NIM Discuss the management of NIM 	K2
1.7	Difference between secondary Market NIM	<ul style="list-style-type: none"> Differentiate between secondary Market and NIM 	K4
1.8	Functions of stock exchanges	<ul style="list-style-type: none"> Perform the functions of stock exchanges 	K3
1.9	National stock exchange , OTCEI and non –banking financial institutions	<ul style="list-style-type: none"> State the meaning of OTCEI Describe the functions of National stock exchange, OTCEI and Non-Financial Institutions. 	K2
1.10	SEBI functions and workings.	<ul style="list-style-type: none"> Identify the role of SEBI in financial services sector Relate the functions of DSEBI with the financial service sector 	K2
1.11	Listings of securities	<ul style="list-style-type: none"> Estimate the importance of Listings of securities 	K2
1.12	Self-regulations of the Markets	<ul style="list-style-type: none"> Explain about the self-regulations of the markets. 	K2
UNIT II– CREDIT RATING AGENCIES			

2.1	Definition, Features, advantages of credit rating system	<ul style="list-style-type: none"> Define Credit Rating Recognize the features and advantages of credit rating system 	K1
2.2	Global credit rating agencies	<ul style="list-style-type: none"> Demonstrate the factors considered by global credit rating agencies 	K3
2.3	Credit rating agencies in India – CRISIL, ICRA, CARE.	<ul style="list-style-type: none"> Assess the credit rating agencies in India. 	K5
2.4	Credit rating symbols	<ul style="list-style-type: none"> List the credit rating symbols 	K1
2.5	Credit rating process and its limitations	<ul style="list-style-type: none"> Discuss the credit rating process and its limitations. 	K2
2.6	SEBI guidelines regarding credit rating.	<ul style="list-style-type: none"> Illustrate the SEBI guidelines regarding credit rating. 	K2
2.7	Future credit rating in India.	<ul style="list-style-type: none"> Quantify the future credit rating in India. 	K4
UNIT III - MUTUAL FUNDS AND MERCHANT BANKING			
3.1	Meaning, Classification, functions, importance and risk involved in mutual funds	<ul style="list-style-type: none"> Define the term Mutual Fund. Classify the types of Mutual funds Explain the importance and risk involved in mutual funds. 	K2
3.2	Commercial banks and mutual funds including UTI, LIC	<ul style="list-style-type: none"> Appraise the role of commercial banks and mutual funds including UTI, LIC 	K4
3.3	General guidelines of mutual funds	<ul style="list-style-type: none"> Discuss the General guidelines of mutual funds. 	K2
3.4	Future of mutual fund industry	<ul style="list-style-type: none"> Analyse the future of mutual fund industry. 	K4
3.5	Concept of merchant banking	<ul style="list-style-type: none"> Recall the meaning of merchant banking. 	K1
3.6	Services rendered by merchant bankers	<ul style="list-style-type: none"> Summarise services rendered by merchant bankers. 	K2
3.7	Role played by merchant bankers in the market making process	<ul style="list-style-type: none"> Evaluate the role played by merchant bankers in the market making process. 	K5

3.8	Arrangement of inter-corporate loans.	<ul style="list-style-type: none"> List the role of merchant bank in the arrangement of inter-corporate loans. 	K1
3.9	Scope of merchant banking in India.	<ul style="list-style-type: none"> Discuss the scope of merchant banking in India. 	K2
UNIT IV - LEASING AND HIRE PURCHASE			
4.1	Concepts of leasing	<ul style="list-style-type: none"> Explain the concepts of leasing 	K2
4.2	Types of lease	<ul style="list-style-type: none"> Differentiate the various Types of lease. 	K4
4.3	Structure of leasing industry	<ul style="list-style-type: none"> Identify the structure of leasing industry 	K2
4.4	Legal aspects of leasing	<ul style="list-style-type: none"> Explain the legal aspects of leasing. 	K2
4.5	Problems and prospects of leasing	<ul style="list-style-type: none"> Appraise the problems and prospects of leasing 	K4
4.6	Meaning of hire purchase	<ul style="list-style-type: none"> Recognize the meaning of hire purchase 	K1
4.7	Leasing Vs hire purchase	<ul style="list-style-type: none"> Distinguish between leasing Vs hire purchase 	K4
4.8	Problems and prospects of hire purchase in India.	<ul style="list-style-type: none"> Explain the Problems and prospects of hire purchase in India. 	K1
UNIT V - DEMATERIALISATION, REMATERIALISATION, FACTORING AND FORFAITING			
5.1	Meaning of dematerialization and rematerialization	<ul style="list-style-type: none"> State the meaning of dematerialization and rematerialization. 	K1
5.2	Objectives, functions, merits and demerits of dematerialization and rematerialization.	<ul style="list-style-type: none"> Describe the objectives, function, merits and demerits of dematerialization and rematerialization. 	K1
5.3	Progress of demat in India	<ul style="list-style-type: none"> Explain the progress of demat in India. 	K2
5.4	Growth and functioning of NSDL and CDSL	<ul style="list-style-type: none"> Establish the growth and functioning of NSDL and CDSL 	K5
5.5	Concepts of factoring	<ul style="list-style-type: none"> Explain the concepts of factoring. 	K2

5.6	Significance and types of factoring	<ul style="list-style-type: none"> Discuss the significance and types of factoring. 	K2
5.7	Factoring Mechanism.	<ul style="list-style-type: none"> Analyse the factoring Mechanism 	K4
5.8	Factoring services in India	<ul style="list-style-type: none"> Summarise the factoring services in India. 	K2
5.9	Define forfaiting	<ul style="list-style-type: none"> Define forfaiting. 	K1
5.10	Factoring Vs Forfaiting	<ul style="list-style-type: none"> Differentiate between Factoring Vs Forfaiting. 	K4
5.11	Problems and prospects of forfaiting	<ul style="list-style-type: none"> List out the Various Problems and prospects of forfaiting 	K1

MAPPING SCHEME FOR THE POs, PSOs AND COs

	L-Low			M-Moderate			H- High						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	L	H	L	H	L	H	L	H	L
CO2	H	H	M	M	-	H	-	M	-	H	-	H	-
CO3	H	H	M	M	L	H	M	M	-	H	-	H	-
CO4	H	M	M	M	L	H	L	M	L	H	-	H	L
CO5	H	H	M	M	-	H	-	H	L	H	-	H	L
CO6	H	M	M	M	-	M	-	H	-	H	-	M	-

Direct
<ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Group Presentation End Semester Examination
Indirect
<ol style="list-style-type: none"> Course-end survey

SEMESTER –III	CORE: IV	CODE: U21BA613
CREDITS: 4	QUANTITATIVE TECHNIQUES	TOTAL HOURS: 75

COURSE OUTCOMES

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

S.No.	Course Outcomes	Level	Unit
1	Formulate the Linear Programming problem to find the optimal solution.	K6	I
2	Evaluate the various techniques to a transportation problem to find the basic feasible solution and also to find the optimal assignment of jobs to appropriate persons.	K5	II
3	Determine the strategies of the players in a game and solve the matrix to calculate the value of the game and the optimal strategy.	K5	III
4	Apply the simulation technique to find optimal solutions to real world problems.	K3	III
5	Calculate the appropriate time period for replacement of items that fail using individual and group replacement policy.	K4	IV
6	Assess the optimistic time for completion of a project using project management techniques.	K5	V

UNIT I - INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM (15 Hours)

- 1.1 Operations research – Origin and development
- 1.2 Role in decision making
- 1.3 Phases and approaches to OR
- 1.4 Linear programming problem – Applications and limitations
- 1.5 Formulation of LPP

- 1.6. Optimal Solution to LPP
 - 1.6.1 Graphical method
 - 1.6.2 Simplex Method (excluding dual problem)

UNIT II - TRANSPORTATION AND ASSIGNMENT PROBLEM(15 Hours)

- 2.1 Transportation problem – methods
 - 2.1.1 North West corner method
 - 2.1.2 Least cost method
 - 2.1.3 Vogel’s approximation method
 - 2.1.4 Moving towards optimality - Stepping stone & MODI methods
- 2.2 Assignment problem

UNIT III - GAME THEORY AND SIMULATION (15 Hours)

- 3.1 Game Theory- different strategies followed by the players in a game.
 - 3.1.1 Optimal strategies of a game using maximum criterion.
 - 3.1.2 Dominance property
 - 3.1.3 Graphical method
- 3.2 Simulation

UNIT IV REPLACEMENT PROBLEM (15 Hours)

- 4.1 Replacement decisions
- 4.2 Replacement policy without change in money value
- 4.3 Replacement of items that fail completely (group replacement)
- 4.4 Applications in finance and accounting

UNIT V DECISION ANALYSIS AND NETWORK ANALYSIS (15 Hours)

- 5.1 Decision analysis – EMV criterion – EOL and EVPI
- 5.2 Decision tree analysis
- 5.3 Network Analysis
 - 5.3.1 PERT
 - 5.3.2 CPM
 - 5.3.3 Simple CPM calculations
- 5.4 Application in finance and accounting (Excluding crash)

TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Dynamic programming	http://www.nptelvideos.in/2012/12/advanced-operations-research.html https://opensource.com/resources/virtualization-:-:text=Virtualization%20is%20the%20process%20of,on%20a%20computer%20system%20simultaneously
2	Queuing Models	https://hithaldia.in/faculty/sas_faculty/Dr_M_B_Bera/Lecture%20note_5_CE605A&CHE705B.pdf
3	Integer Programming- types and applications	http://web.hku.hk/~schu/IntegerProgramming.pdf

4	Goal Programming- types and applications	https://www.slideshare.net/hakeemrehman/goal-programming-68158871
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TEXT BOOK

1. P.C. Tulsian & Vishal Pandey, Quantitative techniques, Pearson Education, New Delhi, 7th edition, 2012.
2. P.R. Vittal, Operation Research, Margham publications, Chennai, Reprint 2017.

REFERENCES

1. Study materials of The Institute of Cost Accountants of India on Operations management
2. K.K. Chawla and Vijay Gupta, Operations Research, Quantitative techniques for Management, Kalyani Publishers, 7th edition, 2014
3. S.C. Kothari, Quantitative techniques, Vikas Publishing House Pvt. Ltd, Delhi, , 3rd revised edition, 2013
4. N.D. Vohra, “Quantitative techniques in management”, Tata McGraw Hill Publications, 4th Edition, 2012.
5. Hamdy A. Taha, Operations Research, 2017, 10th edition, Pearson New International Edition.

WEB LINKS

1. http://ebooks.lpude.in/commerce/bcom/term_5/DCOM303_DMGT504_OPERATION_RESEARCH.pdf
2. <http://www.ggu.ac.in/download/Class-Note14/Operation%20Research07.04.14.pdf>

Theory – 20 % (Section A & B), Problems –80 % (Section C & D)

SPECIFIC LEARNING OUTCOMES

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM			
1.1	Operations research – Origin and development	<ul style="list-style-type: none"> Describe the origin of Linear Programming Problem. 	K2
1.2	Role in decision making	<ul style="list-style-type: none"> Summarize the role of LPP in decision making. 	K2
1.3	Phases and approaches to OR	<ul style="list-style-type: none"> Recognize the phases of Operations Research. Compare the different approaches of operations research. 	K4

1.4	Linear programming problem – Applications and limitations	<ul style="list-style-type: none"> Explain the Applications and limitations of LPP. 	K2
1.5	Formulation of LPP	<ul style="list-style-type: none"> Formulate the LPP using the resources and constraints. 	K6
1.6	Optimal Solution to LPP	<ul style="list-style-type: none"> Estimate the optimal solution to LPP. 	K6
UNIT II TRANSPORTATION AND ASSIGNMENT PROBLEM			
2.1	Transportation problem – methods	<ul style="list-style-type: none"> Classify the different methods of transportation problem. Analyze the various methods of finding basic feasible solution. Solve the transportation problem and estimate its optimality. Evaluate the different methods of transportation problem 	K5
2.2	Assignment problem	<ul style="list-style-type: none"> Discuss the steps in assigning jobs to appropriate persons. Determine the optimal allocation of jobs to persons to minimize time and cost. 	K5
UNIT III GAME THEORY AND SIMULATION			
3.1	Game Theory- different strategies followed by the players in a game.	<ul style="list-style-type: none"> Define game theory. Compile the various types of strategies followed in a game. 	K5
3.2	Dominance property	<ul style="list-style-type: none"> Apply the principle of dominance to find out the saddle point. 	K3
3.3	Graphical method	<ul style="list-style-type: none"> Solve the matrix to find the value of the game and the optimal strategy. 	K3
3.4	Simulation	<ul style="list-style-type: none"> Describe the applications of simulation. Apply the simulation technique in solving real world problems. 	K3
UNIT IV REPLACEMENT PROBLEM			
4.1	Replacement decisions	<ul style="list-style-type: none"> Identify the types of replacement decisions. 	K2

4.2	Replacement policy without change in money value	<ul style="list-style-type: none"> Calculate the appropriate time period for replacement of individual machinery before it becomes obsolete. 	K4
4.3	Replacement of items that fail completely (group replacement)	<ul style="list-style-type: none"> Apply the group replacement policy to estimate the appropriate time period for replacement of a group of items that fail. Calculate the appropriate time period for replacement of items that fail using individual and group replacement policy 	K4
4.4	Applications in finance and accounting	<ul style="list-style-type: none"> Analyse the applications of replacement theory in finance and accounting. 	K4
UNIT V DECISION ANALYSIS AND NETWORK ANALYSIS			
5.1	Decision analysis – EMV criterion – EOL and EVPI	<ul style="list-style-type: none"> Explain the role of decision analysis in effective decision making. Analyse the decisions under conditions of certainty and uncertainty. 	K4
5.2	Decision tree analysis	<ul style="list-style-type: none"> Apply the decision tree technique to estimate the expected monetary value from the different courses of action. 	K3
5.3	Network Analysis – CPM and PERT	<ul style="list-style-type: none"> Explain the role of network analysis in project management and control. Determine the longest sequence of operations using the CPM method discuss the techniques in network analysis. Estimate the optimistic time in completing a project using PERT. Assess the optimistic time for completion of a project using project management techniques 	K5

MAPPING SCHEME FOR POs, PSOs and COs

L-Low**M-Moderate****H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H		M		M	M	M		M	M	L	
CO2	M	M	M	M		M	M			M	M	M	
CO3	M	M	M	M		M	M			M	M	M	
CO4	M	M	H	M		M	M			M	M	M	
CO5	H	M	H	M		M	M			M	M	M	
CO6	H	M	H	M		M	M			M	M	M	

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey(FEEDBACK)

SEMESTER –VI	ELECTIVE: III	CODE: U21BA6:3
CREDITS: 5	ENTREPRENEURIAL DEVELOPMENT	TOTAL HOURS:75

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit covered
1	Explain the distinct entrepreneurial traits and the recent trends.	K2	I
2	Identify and define the opportunities and principles of viability of new business start-up.	K2	II
3	Describe the need in supporting and financing to entrepreneurs	K2	III
4	Apply the principles of new venture financing and growth financing for businesses.	K3	III
5	Describe the issues and problems faced by entrepreneurs in MSME including entrepreneurial practices in India	K2	IV
6	Analyse the development of entrepreneurial ventures.	K4	V

UNIT I INTRODUCTION (15Hours)

- 1.1. Definition
- 1.2. Concept
- 1.3. Characteristics

- 1.4. Functions
- 1.5. Difference between
 - 1.5.1. Entrepreneur and Enterprise
 - 1.5.2. Entrepreneur and Manager
 - 1.5.3. Entrepreneur and Intrapreneurs
- 1.6. Types of Entrepreneurs
- 1.7. Theories
- 1.8. Behavioural Patterns of Entrepreneurs
 - 1.8.1. Factors Affecting Entrepreneurship growth
 - 1.8.2. Entrepreneurial Motivation and Competencies
 - 1.8.3. Entrepreneurship Development Programmes
- 1.9. New generations of entrepreneurship
 - 1.9.1. Social Entrepreneurship
 - 1.9.2. Entrepreneurship
 - 1.9.3. Ecopreneur
 - 1.9.4. Self Help Groups
 - 1.9.5. Health Entrepreneurship
 - 1.9.6. Tourism Entrepreneurship
 - 1.9.7. Women Entrepreneurship
- 1.10. Barriers to Entrepreneurship

UNIT II START –UPS (15Hours)

- 2.1. Establishing Entrepreneurial System
- 2.2. Forms of Business Ownership
- 2.3. Industrial Park (Meaning, features & examples)
- 2.4. Special Economic Zone (Meaning, features & examples)
- 2.5. Business Modelling
 - 2.5.1. Meaning, Need and Nature of Business Modelling
 - 2.5.2. Relationship between Business Model & Business Plan
 - 2.5.3. Market Research
- 2.6. Identifying, Selecting a Good Business Opportunity
 - 2.6.1. Mullins 7-Domain Framework
 - 2.6.2. Scouting for Business Ideas- Various sources
 - 2.6.3. Generation Business Ideas- Various tools
- 2.7. Formulation of Business Plan
- 2.8. Project Appraisal

UNIT III SUPPORT (15Hours)

- 3.1. Financing to Enterprise
- 3.2. Institutional Finance and Support to Entrepreneurs
- 3.3. Angel Investing
- 3.4. Venture Finance
- 3.5. Managing Cash Flow
- 3.6. Tax Benefits to MSME

UNIT IV MICRO, SMALL AND MEDIUM ENTERPRISES (MSME) (15Hours)

- 4.1. Introduction
- 4.2. Meaning
- 4.3. MSME Act Small Scale Industries
- 4.4. Support and Benefits is provided by the Ministry in MSME Sector
 - 4.4.1. Support provided by the Ministry for Training
 - 4.4.2. Support provided by the Ministry for Manufacturing
 - 4.4.3. Support provided by the Ministry for Production & Design
 - 4.4.4. Support provided by the Ministry aid in improving Quality control and technology
 - 4.4.5. Support provided by the Ministry aid in loan and borrowings
 - 4.4.6. Benefits provided by the Ministry of MSME provide to MSMEs
- 4.5. Modernisation assistance to small scale unit
- 4.6. Export oriented units
 - 4.6.1 Incentives and facilities to exports entrepreneurs
 - 4.6.2. Export oriented zone
 - 4.6.3. Export-Import Bank of India

UNIT V DEVELOPMENT (15Hours)

- 5.1. Intellectual Property Rights
- 5.2. Sickness in Small Enterprises
- 5.3. E-Commerce and Small Enterprises
- 5.4. Franchising
- 5.5. Social Responsibility of Business

TOPICS FOR SELF STUDY

Sl.No.	Topics	Web Links
1.	Trends in the Indian Entrepreneurship sector for 2020	https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html
2.	Modern trends of entrepreneurship and start-up culture	https://digitallearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/
3.	Growing Trends of Entrepreneurship in India	https://bdbasu.com/entrepreneurhsip-in-india/

4.	Social Entrepreneurship in India: Recent Trends and Change	https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/
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TEXT BOOKS

1. Dr. S. S. Khanka (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.
2. C. B. Gupta and Srinivasan (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.

REFERENCES

1. Jose Paul, Ajith Kumar N. (2015), Entrepreneurship Development and Management, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Dr.Maturi Balakrishna Rao and Dr.TalluriSreekrishna (2018), Micro, Small and Medium Enterprises: MSME, KY Publications, Andhra Pradesh.
3. Dr. Namita Kumari (2014), Women Entrepreneurship in India: Understanding the role of NGOs, Notion Press, Chennai.
4. Francis Cherunilam (2015), International Marketing, Himalaya Publishing House Pvt. Ltd., Mumbai.
- 5.Vasant Desai (2016), The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House Pvt. Ltd., Mumbai.
1. John Mullins (2018), The New Business Road Test, Financial Times Prentice Hall, US.

WEB LINKS

1. <https://msme.gov.in/faq>
2. <https://www.pdfdrive.com/entrepreneurial-finance-for-msmes-a-managerial-approach-for-developing-markets-d158061583.html>
3. <https://www.pdfdrive.com/entrepreneurial-negotiation-understanding-and-managing-the-relationships-that-determine-your-entrepreneurial-success-d187120655.html>
4. <https://www.pdfdrive.com/leadership-innovation-and-entrepreneurship-as-driving-forces-of-the-global-economy-proceedings-of-the-2016-international-conference-on-leadership-innovation-and-entrepreneurship-iclie-d158100300.html>

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION			
1.1.	Definition	<ul style="list-style-type: none"> Define the term entrepreneurship 	KI
1.2.	Concept	<ul style="list-style-type: none"> Recall the concept of an entrepreneur 	KI
1.3.	Characteristics	<ul style="list-style-type: none"> Describe the characteristics/features of an entrepreneur 	K2
1.4.	Functions	<ul style="list-style-type: none"> Illustrate the functional roles of an entrepreneurs 	K2
1.5.1	Entrepreneur and Enterprise	<ul style="list-style-type: none"> Compare Entrepreneur and Enterprise 	K2
1.5.2.	Entrepreneur and Manager	<ul style="list-style-type: none"> Contrast Entrepreneur & Manager 	K2
1.5.3.	Entrepreneur and Intrapreneurs	<ul style="list-style-type: none"> Compare Entrepreneur and Intrapreneurs 	K2
1.6.	Types of Entrepreneurs	<ul style="list-style-type: none"> Classify the various types of entrepreneur 	K2
1.7.	Theories	<ul style="list-style-type: none"> Explain the theories 	K2
1.8.	Behavioral Patterns of Entrepreneurs	<ul style="list-style-type: none"> Explain the behavioral pattern of an entrepreneur 	K2
1.8.1.	Factors Affecting Entrepreneurship growth	<ul style="list-style-type: none"> Describe the factors affecting entrepreneurship growth 	K2
1.8.2.	Entrepreneurial Motivation and Competencies	<ul style="list-style-type: none"> Explain entrepreneurial 	K2

		motivation and Competencies	
1.8.3.	Entrepreneurship Development programs	<ul style="list-style-type: none"> • Demonstrate Entrepreneurship Development Programs 	K2
1.9.	New generations of entrepreneurship	<ul style="list-style-type: none"> • Illustrate the recent trends in new generation entrepreneurship and list out the necessary 	K2
1.9.1.	Social Entrepreneurship	<ul style="list-style-type: none"> • Explain Social Entrepreneurship 	K2
1.9.2.	Edupreneurship	<ul style="list-style-type: none"> • State the meaning of Edupreneurship 	K1
1.9.3.	Ecopreneur	<ul style="list-style-type: none"> • Define Ecopreneur 	K1
1.9.4.	Self Help Groups	<ul style="list-style-type: none"> • Explain Self Help Groups 	K2
1.9.5.	Health Entrepreneurship	<ul style="list-style-type: none"> • Identify the Health Entrepreneurship 	K2
1.9.6	Tourism Entrepreneurship	<ul style="list-style-type: none"> • Describe the tourism Entrepreneurship 	K2
1.9.7.	Women Entrepreneurship	<ul style="list-style-type: none"> • Summarize the Women Entrepreneurship 	K2
1.10	Barriers to Entrepreneurship	<ul style="list-style-type: none"> • Classify the barriers to Entrepreneurship 	K2
UNIT II START UPS			
2.1.	Establishing Entrepreneurial System	<ul style="list-style-type: none"> • Identifying a business, idea and process 	K2
2.2.	Forms of Business Ownership	<ul style="list-style-type: none"> • Explain the various types of business ownership • Identify an appropriate form of ownership structure 	K2

2.3.	Industrial Park (Meaning, features & examples)	<ul style="list-style-type: none"> • Outline the concept and meaning • Describe Industrial Park features • Illustrate examples 	K2
2.4.	Special Economic Zone (Meaning, features & examples)	<ul style="list-style-type: none"> • State the concept and meaning of SEZ • Describe the features of Special Economic Zone 	K2
2.5.	Business Modelling	<ul style="list-style-type: none"> • Discuss the concept “Business Modeling” 	K2
2.5.1.	Meaning, Need and Nature of Business	<ul style="list-style-type: none"> • Explain the meaning, need and nature of business modelling 	K2
2.5.2.	Relationship between Business Model & Business Plan	<ul style="list-style-type: none"> • Compare and contrast the relationship between Business Model & Business Plan 	K2
2.5.3.	Market Research	<ul style="list-style-type: none"> • Explain about Market Research 	K2
2.6.	Identifying, Selecting a Good Business Opportunity	<ul style="list-style-type: none"> • Explain the need for Identifying, Selecting a Good Business Opportunity • Describe the steps in setting up a new business and how to identify the new opportunities? 	K2
2.6.1.	Mullins 7-Domain Framework	<ul style="list-style-type: none"> • Explain about the Mullins 7-Domain Framework theory. • Relate theory where the entrepreneurs use the theory in starting a new business 	K2

2.6.2.	Scouting for Business Ideas	<ul style="list-style-type: none"> Identify new business ideas 	K2
2.6.3.	Generation Business Ideas- Various tools	<ul style="list-style-type: none"> Relate the new Generation Business Ideas 	K2
2.7.	Formation of Business Plan	<ul style="list-style-type: none"> Describe about the formulation of the business plan. 	K2
2.8.	Project Appraisal	<ul style="list-style-type: none"> Illustrate project appraisal 	K2
UNIT III SUPPORT			
3.1.	Financing to Enterprise	<ul style="list-style-type: none"> Describe the sources of finance Explain capital structure, capitalization, Term loans and venture capital 	K2
3.2.	Institutional Finance and Support to Entrepreneurs	<ul style="list-style-type: none"> Explain the need for Institutional Finance and Support to Entrepreneurs State the workings of Institutional Finance and Support to 	K2
3.3.	Angel Investing	<ul style="list-style-type: none"> Explain the concept and the need for opting into Angel Investing 	K2
3.4.	Venture Finance	<ul style="list-style-type: none"> Explain the need for venture finance State how Venture Finance provides to the entrepreneurs Apply the principles of new venture financing 	K3
3.5.	Managing Cash Flow	<ul style="list-style-type: none"> Explain the requirements of Managing Cash Flow State the importance of Managing Cash Flow 	K2

3.6.	Tax Benefits to MSME	<ul style="list-style-type: none"> • Explain justification behind tax benefits and its tax concessions 	K2
UNIT IV MICRO,			
4.1.	Introduction	<ul style="list-style-type: none"> • Describe the concepts and new changes 	K1
4.2	Meaning	<ul style="list-style-type: none"> • Recall the meaning of MSME 	K1
4.3.	MSME Act Small Scale Industries	<ul style="list-style-type: none"> • Describe the MSME Act 	K2
4.4.	Support and Benefits provided by the Ministry in	<ul style="list-style-type: none"> • Summarize the benefits and support given by the Ministry in MSME 	K2
4.4.1.	Support provided by the Ministry for training	<ul style="list-style-type: none"> • Explain the support provided by the ministry for training 	K2
4.4.2.	Support provided by the Ministry for Manufacturing	<ul style="list-style-type: none"> • Explain support available to improve manufacturing competences • State Support provided by the Ministry for energy Conservation in 	K2
4.4.3.	Support provided by the Ministry for Production & Design	<ul style="list-style-type: none"> • Illustrate the support provided by the Ministry to improve design and quality of production 	K2
4.4.4.	Support provided by the Ministry aid in improving Quality control and technology	<ul style="list-style-type: none"> • Describe the needed improvement in quality • Illustrate the support provided by the Ministry the latest Quality Management Standards & Quality Technology Tools (QMS & QTT) 	K2

4.4.5.	Support provided by the Ministry aid in loan and borrowings	<ul style="list-style-type: none"> • Illustrate the application of loan, status of borrowing • Explain the specialized banks for lending banks and other Institutions of funding • Discuss assets required for borrowing 	K2
4.4.6.	Benefits provided by the Ministry of MSME to	<ul style="list-style-type: none"> • Summarize the benefits provided by the ministry of MSME to MSMEs 	K2
4.5.	Modernisation assistance to small scale unit	<ul style="list-style-type: none"> • Explain the support provided by the ministry in international events 	K2
4.6.	Export oriented units	<ul style="list-style-type: none"> • Explain the need for Export oriented units 	K2
4.6.1.	Incentives and facilities to exports entrepreneurs	<ul style="list-style-type: none"> • Illustrate the facilities and incentives available to export entrepreneurs 	K2
4.6.2.	Export oriented zone	<ul style="list-style-type: none"> • Define Export oriented zone 	K1
4.6.3.	Export-Import Bank of India	<ul style="list-style-type: none"> • Explain about the EXIM -Bank finance ability and workings to support projects 	K2
UNIT V			
5.1.	Intellectual Property Rights (IPR)	<ul style="list-style-type: none"> • Describe the IPR • Explain the advantages of IPR for MSME • State IPR benefits 	K2
5.2.	Sickness in Small Enterprises	<ul style="list-style-type: none"> • Describe the process of industry sickness • Summarize the signs and symptoms of industrial sickness and government polices to 	K2

			revive and curb sickness.	
5.3.		E-Commerce and Small Enterprises	<ul style="list-style-type: none"> • Explain the need for E- Commerce • Describe E Commerce suitability for small 	K2
5.4.		Franchising	<ul style="list-style-type: none"> • Explain franchising 	K2
5.5.	Social Responsibility of Business		<ul style="list-style-type: none"> • Analyze the need for SRB and importance 	K4

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	-	H	H	H	M	H	H	-	M
CO2	H	H	M	M	L	H	H	L	-	H	H	-	M
CO3	M	H	M	M	-	M	M	-	-	M	M	-	M
CO4	M	M	H	-	-	M	H	-	-	H	M	M	H
CO5	H	H	L	L	-	H	M	-	-	H	M	-	M
CO6	M	M	H	M	-	M	-	H	H	H	H	M	-

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I, II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey