

**B. Com.**  
**BUSINESS ANALYTICS**  
**DEGREE PROGRAMME**

**Curriculum**  
**(2022 – 2025)**



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

**PG & Research Department of Commerce**  
**B.Com (Business Analytics)**  
**OUTCOME BASED EDUCATION**  
**2022-2025**

**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 BUSINESS ANALYTICS**

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.

## **Curriculum Structure**

I SEMESTER		II SEMESTER	
Language I	Language I	Language II	Language II
English II	English I	English II	English II
Core I	Financial Accounting - I	Core II	Financial Accounting - II
Allied I	Banking Theory Law and Practice	Allied III	Programming in Java
Allied II	Programming in C and C++	Allied IV	Business Economics
V L O	Value Education (RI / MI)	Environmental Studies	Environmental Studies
III SEMESTER		IV SEMESTER	
Language III	Language III	Language IV	Language IV
English III	English III	English IV	English IV
Core III	Data Structure and Management	Core V	Cost Accounting
Core IV	Business Statistics and Probability	Elective I	Corporate Law/ Retail Management
Allied V	Principles of Marketing	Allied VI	Programming in Python
SBEC I	Computers in Office	SBEC II	Programming in R
NMEC I	Principles of Commerce	NMEC II	Principles of Management
V SEMESTER		VI SEMESTER	
Core VI	Income Tax Law and Practice	Core X	Benchmark Technologies in Data Science for Business
Core VII	Business Management Practices	Core XI	Management Accounting
Core VIII	Business Analytics and Intelligence	Core XII	Financial Services
Core IX	Financial Management	Core XIII	Quantitative Techniques
Elective II	TallyPrime / Advertising Management	Elective III	Entrepreneurial Development/ Indirect Taxes
SBEC III	Effective Communication for Business		Gender Studies

**Programme : B.Com. (Business Analytics) (2021 onwards)**

Sem	Part	Course	Course Title	Course Code	Hours	Credits	Marks		
							CI	ES	Total
I	I	Tamil I	nra;As;> ,yf;fpa tuyhW> ciueil> nkhopg;gapw;rpAk; gilg;ghf;fkK;	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	Programming in C and C++	U22BA1Y2	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	nra;As;> ,yf;fpa tuyhW> rpWfijj; jpul;L>nkhopg;gapw;rp; gilg;ghf;fk	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 in Java	U22BAPY3	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	nra;As; - fhg;gpaq;fs;> ,yf;fpa tuyhW> ehty;>nkhopg;gapw;rp	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	Computers in Office	U22BAPS1	2	2	40	60	100
		NMEC I	Principles of Commerce	U21BA3E1	2	2	25	75	100
IV	I	Tamil IV	nra;As; - ehlfk;> ,yf;fpa tuyhW> nkhopg;gapw;rp	U18TM4L4	5	3	25	75	100
	II	English IV	English 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	U22BAPY4	4	3	40	60	100
	IV	SBEC II	Programming in R	U22BAPS2	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	U22BA509	5	5	25	75	100
		Elective II	TallyPrime / Advertising Management	U21BA5:P/ U22BA5:A	5	4	40	60	100
	IV	SBEC III	Effective Communication for Business	U21BA5S3	2	2	25	75	100
VI	III	Core X	Benchmark Technologies in Data Science for Business	U22BA610	5	4	25	75	100
		Core XI	Management Accounting	U22BA611	5	4	25	75	100
		Core XII	Financial Services	U22BA612	5	4	25	75	100
		Core XIII	Quantitative Techniques	U21BA613	5	4	25	75	100
		Core Project	Project Work	U22BA6PJ	5	5	--	--	100
	Elective III	Entrepreneurial Development/ Indirect Taxes	U22BA6:3/ U22BA6: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      Allied : 6      NMEC : 2  
Part II : 4      Core Practical : 1      Elective : 3      Env. Studies : 1  
SBEC : 3      Value Education : 1      Soft Skills : 1  
Extension Activities : 1      Gender Studies : 1

**Total : 40**

NMEC offered by the Department: 1. Principles of Commerce      U21BA3E1  
2. Principles of Management      U21BA4E2





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

<b>SEMESTER - I</b>	<b>CORE: I FINANCIAL</b>	<b>CODE: U21BA101</b>
<b>CREDITS: 5</b>	<b>ACCOUNTING – I</b>	<b>TOTAL HOURS: 90</b>

### **COURSE OUTCOMES**

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

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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	<a href="https://www.tutorialspoint.com/financial_accounting/financial_accounting_provision_and_reserves.htm">https://www.tutorialspoint.com/financial_accounting/financial_accounting_provision_and_reserves.htm</a>
2.	Types of Reserves	<a href="http://accountingclarified.com/reserves/">http://accountingclarified.com/reserves/</a>
3.	Distinction between Provisions and Reserves	<a href="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.&amp;text=In%20short%2C%20a%20reserve%20is,charge%20for%20an%20estimated%20expense.">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.&amp;text=In%20short%2C%20a%20reserve%20is,charge%20for%20an%20estimated%20expense.</a>
4.	Provision for Repair and Renewals	<a href="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.">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.</a>

**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](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
<b>UNIT I INTRODUCTION TO ACCOUNTING</b>			
1.1	Accounting concepts	<ul style="list-style-type: none"> <li>Recall the meaning of accounting concepts</li> </ul>	K1
1.2	Journal entries	<ul style="list-style-type: none"> <li>Use the procedures to journalise the transactions.</li> </ul>	K3
1.3	Ledger	<ul style="list-style-type: none"> <li>Apply the knowledge in creating Ledger Accounts</li> </ul>	K3
1.4	Trial balance	<ul style="list-style-type: none"> <li>Solve the problems pertaining to trial balance</li> </ul>	K3
1.5(1.5.1-1.5.4)	Preparation of final accounts	<ul style="list-style-type: none"> <li>Utilize the knowledge to solve the final accounts.</li> </ul>	K3
<b>UNIT II CONSIGNMENT</b>			
1.1	Concept of Consignment	<ul style="list-style-type: none"> <li>Differentiate Trading and Consignment</li> </ul>	K4
1.2	Ordinary Commission and Delcredere Commission	<ul style="list-style-type: none"> <li>Establish the amount of commissions</li> </ul>	K4

1.3	Valuation of unsold stock in the hands of consignee	<ul style="list-style-type: none"> <li>Analyse the various expenses <ul style="list-style-type: none"> <li>Calculate the value of closing stock</li> </ul> </li> </ul>	K4
1.4	Preparation of account sales	<ul style="list-style-type: none"> <li>Illustrate account sales to be sent to the consignor</li> </ul>	K2
1.5	Treatment of abnormal loss	<ul style="list-style-type: none"> <li>Calculate the amount of abnormal loss suffered</li> </ul>	K4
1.6	Treatment of normal loss	<ul style="list-style-type: none"> <li>Calculate the amount of normal loss in Consignment</li> </ul>	K4
1.7	Accounting treatment in the books of consignor	<ul style="list-style-type: none"> <li>Record the consignment transactions in the books of consignor</li> <li>Calculate the amount of profit or loss earned through consignment</li> </ul>	K4
1.8	Accounting treatment in the books of consignee.	<ul style="list-style-type: none"> <li>Record the consignment transactions in the books of consignee</li> <li>Calculate the amount of profit earned through consignment</li> </ul>	K4

**UNIT III FINAL ACCOUNTS OF NON-PROFIT ORGANIZATIONS**

3.1	Receipts and payments	<ul style="list-style-type: none"> <li>Prepare receipts and payment account</li> </ul>	K3
		<ul style="list-style-type: none"> <li></li> </ul>	
3.2	Income and expenditure method,	<ul style="list-style-type: none"> <li>Construct income and expenditure account</li> </ul>	K3
3.3	Balance sheet	<ul style="list-style-type: none"> <li>Prepare balance sheet using the given information</li> </ul>	K3



5.1	Meaning and concepts of depreciation	<ul style="list-style-type: none"> <li>Define the term depreciation</li> </ul>	K1
5.2	Causes of depreciation	<ul style="list-style-type: none"> <li>Find the various causes of depreciation.</li> </ul>	K1
5.3	Factors affecting amount of depreciation	<ul style="list-style-type: none"> <li>Outline the various factors affecting the amount of depreciation</li> </ul>	K2
5.4	Methods of recording depreciation	<ul style="list-style-type: none"> <li>Summarize the methods of recording depreciation</li> </ul>	K2
5.5	Methods of providing depreciation	<ul style="list-style-type: none"> <li>Calculate depreciation using straight-line, reducing balance methods, Annuity method, Sum of years of digits method and Machine hour rate method</li> </ul>	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"><li>1. Continuous Assessment Test I, II</li><li>2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation</li><li>3. End Semester Examination</li></ol>
Indirect
<ol style="list-style-type: none"><li>1. Course-end survey</li></ol>

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



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

### 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**

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

**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, 21<sup>st</sup> 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](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](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
<b>UNIT –I BANKING</b>			
1.0	An overview of Origin and development of banks	<ul style="list-style-type: none"> <li>Describe the origin and development of banks.</li> </ul>	<b>K2</b>
1.1	Banking Regulations Act 1949	<ul style="list-style-type: none"> <li>Explain the banking regulation act</li> </ul>	<b>K2</b>
	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"> <li>Identify the knowledge, facts and rules in a different types of banking sectors</li> </ul>	<b>K3</b>
1.3	Commercial Banks Functions of Modern Commercial banks Universal banking	<ul style="list-style-type: none"> <li>Analyze the functions of modern commercial banks</li> <li>Examine the universal banking</li> </ul>	<b>K4</b>
1.4	Opening of Bank Branches Importance and Inspection	<ul style="list-style-type: none"> <li>Identify the place for opening of bank branch.</li> </ul>	<b>K3</b>

		<ul style="list-style-type: none"> <li>Discuss the importance and the regulations in opening of bank branches.</li> </ul>	<b>K6</b>
	Non-Banking Financial Companies (NBFC)	<ul style="list-style-type: none"> <li>Identify the meaning of non-banking financial companies.</li> </ul>	<b>K3</b>
<b>UNIT – II CENTRAL BANK</b>			
2.0	RBI –objectives-departments-functions	<ul style="list-style-type: none"> <li>Define various objectives of the RBI</li> <li>Discuss the RBI functions</li> </ul>	<b>K2</b>
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</p> <p>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"> <li>Explain the various types of credit control</li> <li>Measure the monetary policy</li> <li>Determine the open market and its effectiveness</li> <li>Evaluate the suitable technique for the VCRR</li> <li>Explain the various measures and regulation on credit control</li> </ul>	<b>K6</b>
2.2	<p>Management of Deposits Types of deposits</p>	<ul style="list-style-type: none"> <li>Identify the various types of deposits</li> <li>Explain how to utilize the management of deposits</li> </ul>	<b>K4</b>
2.3	Advances and Lending-principles of sound bank lending	<ul style="list-style-type: none"> <li>Describe the advances of lending principles</li> </ul>	<b>K2</b>
<b>UNIT-III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS</b>			
3.0	Relationship between banker and customer	<ul style="list-style-type: none"> <li>Describe the relationship between banker and customer</li> </ul>	<b>K2</b>
3.1	Special types of bank customers	<ul style="list-style-type: none"> <li>Categorise the types of customers</li> </ul>	<b>K4</b>

3.2	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  Endorsement –Types of Endorsements	<ul style="list-style-type: none"> <li>• Define the negotiable instruments</li> <li>• Distinguish the features of promissory note, bill of exchange and Cheque</li> <li>• Illustrate the various types of crossing and endorsement</li> </ul>	<b>K4</b>
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"> <li>• Summarise the collection banker and paying banker</li> <li>• Show the usage of paying banker</li> <li>• Explain the responsibilities and duties of paying banker</li> </ul>	<b>K2</b>
<b>UNIT – IV ELECTRONIC BANKING</b>			
4.0	E-Banking – Meaning – Benefits	<ul style="list-style-type: none"> <li>• Definition of E-Banking</li> <li>• Identify the benefits of E-banking</li> </ul>	<b>K2</b>
4.1	Internet Banking Services – Drawbacks	<ul style="list-style-type: none"> <li>• Describe the drawbacks of internet banking services</li> </ul>	<b>K2</b>
4.2	Mobile Banking – Features – Drawbacks	<ul style="list-style-type: none"> <li>• List the features and draw backs of mobile banking</li> </ul>	<b>K4</b>
4.3	Automated Teller Machine (ATM) Features Benefits – Challenges	<ul style="list-style-type: none"> <li>• Explain the features of ATM and its benefits</li> </ul>	<b>K2</b>
4.4	Credit cards Benefits – Constraints	<ul style="list-style-type: none"> <li>• Identify the benefits of credit cards</li> </ul>	<b>K3</b>
4.5	CDM- Coin vending machine- MICR Cheques – Benefits	<ul style="list-style-type: none"> <li>• Examine the usefulness of CDM and MICR</li> </ul>	<b>K4</b>
<b>UNIT – V RECENT TRENDS</b>			
5.0	RBI Guidelines	<ul style="list-style-type: none"> <li>• Recall the Guidelines of RBI</li> </ul>	<b>K1</b>
	Benefits of Electronic Clearing Systems	<ul style="list-style-type: none"> <li>• Outline the benefits of ECS</li> </ul>	<b>K2</b>

5.1	E-Cheques E-Money- Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer	<ul style="list-style-type: none"> <li>• Making use of the E-cheque</li> <li>• Distinguish the E-money and the RTGS</li> <li>• Explain the benefits of RTGS to banker and customer</li> </ul>	<b>K5</b>
5.2	Core Banking Solutions (CBS) – Benefits Single Window Concepts – Features	<ul style="list-style-type: none"> <li>• Outline the core banking services</li> <li>• Summarize the features of single window concept</li> </ul>	<b>K2</b>
5.3	Demat account –Application supported by blocked amount (ASBA)	<ul style="list-style-type: none"> <li>• Make use of Demat account and its applications</li> </ul>	<b>K3</b>

### 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

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: G. RUTH FELICIA**

<b>SEMESTER 1</b>	<b>ALLIED :II PROGRAMMING IN C AND C++</b>	<b>CODE: U22BA1Y2</b>
<b>CREDITS : 4</b>		<b>HOURS PER WEEK:5 TOTAL HOURS: 75</b>

## **COURSE OUTCOMES**

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

<b>Sl.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1.	Develop simple programs in C with datatypes and variables	K2	I
2.	Understand the principles of statements, functions, and arrays	K1	II
3.	Illustrate the concepts of pointers, strings, and file operations	K4	II
4.	Outline the basic concepts of object-oriented programming	K2	III
5.	Create programs in C++ with functions, classes, and inheritance.	K3	IV
6	Read user data through C++ programs, using pointers and files	K5	V

### **UNIT- I**

#### **Introduction to the C Language**

- 1.1 Introduction
- 1.2 Operators
- 1.3 Datatypes
- 1.4 Variables
- 1.5 Statements
- 1.6 Functions
- 1.7 Arrays

### **UNIT- II**

- 2.1 Definition
- 2.2 Array of pointers
- 2.3 Pointers to functions
- 2.4 String manipulation functions
- 2.5 File streams
- 2.6 Opening and closing files

## UNIT- III

### Basic Concepts of Object-Oriented Programming

- 3.1. Abstraction, encapsulation, inheritance, and polymorphism.
- 3.2 Difference between C and C++
- 3.3 Tokens
- 3.4 Identifiers
- 3.5 Constants and variables
- 3.6 Datatypes
- 3.7 Operators
- 3.8 Control Structures
- 3.9 Control statements
- 3.10 Looping and iteration

## UNIT - IV

### Function

- 4.1 Declaration
- 4.2 Inline function
- 4.3 Friend function
- 4.4 Function overloading

### Classes and Objects

- 4.5 Class declaration
- 4.6 Objects
- 4.7 Constructors and destructors

## UNIT - V

### Pointers

- 5.1 Pointers to objects
- 5.2 Pointers to derived classes
- 5.3 Virtual functions

### Classes for File Stream Operations

- 5.4 File modes
- 5.5 File pointers
- 5.6 Input-output

### Text Books

1. E. Balagurusamy, "Programming in ANSI C", 8 th edition, Tata McGraw Hill, 2019.
2. E. Balagurusamy, "Object-oriented programming with C++", 8 th edition, McGraw-Hill Education, 2020.

### References

1. Kamthane Ashok, "Programming in C", 3rd Edition, Pearson Education India, 2015.
2. Herbert Schildt, "C++: The Complete Reference", 4th Edition, McGraw-Hill Education, 2017.

Unit	Course Content	Learning outcomes	Taxonomy
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			Level
I	<b>C Basics</b>		
	1.1 Introduction	Define identifiers	K1
	1.2 Datatypes	Explain briefly about data types in C	K2
	1.3 Variables	Analyse the purpose of variables in C	K4
	1.4 Constants	Discuss the importance of constants in C	K2
	1.5 Input/Output	Explain various input output statements in C	K2
	1.6 Operators	Interpret the types of C operators	K2
	1.7 Expressions	State the examples for C expressions	K1
	<b>Statements</b>		
	1.8 Selection statements	Summarize the selection statements in C with examples	K2
	1.9 Repetitive statements	Elaborate on repetitive statements	K6
	<b>Functions</b>		
	1.10 Basics	Explain the basics of functions	K2
	1.11 Recursive function	Develop a C program to calculate the factorial of a given number	K6
	<b>Arrays</b>		
1.12 Basic concepts	Explain the basic concepts of arrays	K2	
1.13 one-dimensional array	Develop a C program to print input elements using a one-dimensional array	K6	
1.14 two-dimensional array	Examine the organization of two-dimensional array elements	K4	
1.15 multi-dimensional array	Simplify the concepts of multi-dimensional array	K3	
II	<b>Pointers</b>		
	2.1 Arrays and pointers	Recall the definitions of arrays and pointers	K1
	2.2 Pointer arithmetic	Illustrate the pointer arithmetic concept with an example	K2
	2.3 Memory allocation functions	Name the memory allocation functions	K1
	2.4 Array of pointers	Dissect array of pointers in C	K4
	2.5 Pointers to functions	Illustrate the concept of pointers to function with an example	K2
	<b>C Strings</b>		
2.6 String input/output functions	List the string input/output functions with examples	K1	

	2.7 String manipulation functions	Explain the use of the built-in string library function	K2
	2.8 String/data conversion	How the string data type is converted to other data types?	K1
<b>Input and output</b>			
	2.9 Concept of a file	Outline the concept of a file	K2
	2.10 File streams	Classify the types of file streams	K2
	2.11 Opening and closing files	List the functions to open and close a file	K1
<b>Basic Concepts of Object-Oriented Programming</b>			
III	3.1 Difference between C and C++	Distinguish between C and C++	K4
	3.2 Basic concepts	Examine the basic concepts of C++	K3
	3.3 Beginning with C++		
	3.4 Tokens	Identify the tokens in C++	K3
	3.5 Keywords	Analyze the C++ keywords with examples	K4
	3.6 Identifiers	Experiment with the identifiers in C++	K3
	3.7 Constants and variables	Explain constants and variables in C++	K2
	3.8 Datatypes	Outline the uses of C++ data types	K2
	3.9 Variables	Assess the variables of C++ with examples	K5
	3.10 Operators	Classify the types of C++ operators with an example	K3
<b>Control Structures</b>			
	3.11 Control statements	Examine the types of control statements in C++	K4
	3.12 Looping and iteration	Discover how to use the do-while loop structure	K4
IV	<b>Function</b>		
	4.1 Function prototyping	What is function declaration syntax?	K1
	4.2 Call by reference	Illustrate the call by reference mechanism in C++	K2
	4.3 Return by reference	Simplify the return by reference in C++	K3
	4.4 Inline function	Why do we need an inline function in C++?	K1
	4.5 Function overloading	Develop a C++ program to illustrate function overloading	K3
	4.6 Friend function	Utilize the characteristics of a friend function	K3
	4.7 Static member	Summarize the static member functions in	K2

	functions	C++	
	<b>Class declaration</b>		
	4.8 Instantiation of objects	Discuss about objects with an example	K2
	4.9 Constructors and destructors	Create a C++ Program to demonstrate the concept of constructor and destructor.	K6
	4.10 specifying a class-member function	How do you specify a class member function in C++?	K1
V	4.11 Array within a class	Develop a C++ program to explain the concept of array within a class	K6
	<b>Concept of Inheritance</b>		
	4.12 Derives class and based class	Create a C++ program to demonstrate how to square class is derived from base class Shape	K6
	<b>Pointers</b>		
	5.1 Pointers to objects	How do you create a pointer to an object in C++?	K1
	5.2 this pointer	Explain the importance of this pointer	K2
	5.3 Pointers to derived classes	Develop a C++ program to illustrate the implementation of the base class pointer pointing to derived class	K6
	5.4 Virtual functions	Why do we need virtual functions in C++?	K1
	<b>Classes for File Stream Operations</b>		
	5.5 Opening and closing a file	Assess the functions of opening and closing a file	K5
	5.6 File modes	Justify the need for file modes in C++	K5
	5.7 File pointers	Illustrate file handling using file pointers	K2
	5.8 Input-output operations	Develop a C++ program to read the contents of a file and write it in another file	K6
	5.9 Updating a file	Explain the process of updating a file	K2

**Text Books:**

1. E. Balagurusamy, "Programming in ANSI C", 8 th edition, Tata McGraw Hill, 2019.
2. E. Balagurusamy, "Object-oriented programming with C++", 8 th edition, McGraw-Hill Education, 2020.

**Reference Books:**

1. Kamthane Ashok, 'Programming in C', 3rd Edition, Pearson Education India, 2015.
2. Herbert Schildt, "C++: The Complete Reference", 4th Edition, McGraw-Hill Education, 2017.

### Online Resources

1. <https://www.programiz.com/c-programming>
2. <https://www.learncpp.com/cpp-tutorial>

### Mapping Scheme for the POs, PSOs and COs

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

### COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> <li>1. Continuous Internal Assessment Test I, II</li> <li>2. Course-embedded assessment (e.g., Home Work, Assignment, Group Presentation, Locally Developed Tests)</li> <li>3. End Semester Examination</li> </ol>
Indirect
<ol style="list-style-type: none"> <li>1. Course-end Survey</li> <li>2. Student satisfaction Survey</li> </ol>

**Name of the Course Co-ordinator:**

<b>SEMESTER - II</b>	<b>CORE: II – FINANCIAL ACCOUNTING - II</b>	<b>CODE: U21BA202</b>
<b>CREDITS: 5</b>		<b>TOTAL HOURS: 90</b>

### **COURSE OUTCOMES**

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

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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**

<b>S. No.</b>	<b>Topics</b>	<b>Web links</b>
1.	Preparation of Account Current	<a href="https://www.toppr.com/guides/principles-and-practice-of-accounting/account-current/methods-of-preparing-">https://www.toppr.com/guides/principles-and-practice-of-accounting/account-current/methods-of-preparing-</a>

		account-current/
2.	Product Method	<a href="https://corporatefinanceinstitute.com/resources/knowledge/economics/national-income-accounting/#:~:text=Product%20method,fishing%2C%20agriculture%2C%20and%20transport.">https://corporatefinanceinstitute.com/resources/knowledge/economics/national-income-accounting/#:~:text=Product%20method,fishing%2C%20agriculture%2C%20and%20transport.</a>
3.	Red-ink Interest	<a href="http://www.mastermindsindia.com/Account%20Current.pdf">http://www.mastermindsindia.com/Account%20Current.pdf</a>
4.	Interest Table Method	<a href="https://www.yourarticlelibrary.com/accounting/interest-table-method-for-computing-periods/50718">https://www.yourarticlelibrary.com/accounting/interest-table-method-for-computing-periods/50718</a>

## 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](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](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
<b>UNIT I PARTNERSHIP ACCOUNTS</b>			
1.1	Meaning and Definition	<ul style="list-style-type: none"> <li>Define the meaning of partnership</li> </ul>	K1
1.2	Past adjustments and guarantee	<ul style="list-style-type: none"> <li>Describe the past adjustments</li> </ul>	K1
1.3	Admission of Partner	<ul style="list-style-type: none"> <li>Discuss the concept of partnership admission</li> </ul>	K1
1.4	Retirement and Death of a Partner	<ul style="list-style-type: none"> <li>Calculation of Retirement and Death of a partner</li> </ul>	K4

1.5	Valuation of goodwill	<ul style="list-style-type: none"> <li>• Calculation Valuation of goodwill</li> </ul>	K4
1.6	Treatment of goodwill	<ul style="list-style-type: none"> <li>• Calculation Treatment of goodwill</li> </ul>	K4
1.7	Sacrificing ratio and gaining ratio	<ul style="list-style-type: none"> <li>• Calculation Sacrificing ratio and gaining ratio</li> </ul>	K4
1.8	Revaluation account	<ul style="list-style-type: none"> <li>• Calculation Revaluation account</li> </ul>	K4
1.9	Memorandum Revaluation account	<ul style="list-style-type: none"> <li>• Calculation Memorandum Revaluation account</li> </ul>	K4
1.10	Balance sheet after admission, retirement or death of a partner	<ul style="list-style-type: none"> <li>• Calculation Balance sheet after admission, retirement or death of a partner</li> </ul>	K4
<b>UNIT II DISSOLUTION OF PARTNERSHIP ACCOUNTS</b>			
2.1	Concept of joint venture	<ul style="list-style-type: none"> <li>• Explain joint venture</li> <li>• Describe the parties involved in joint venture</li> </ul>	K2
2.2	Difference between consignment and Joint venture	<ul style="list-style-type: none"> <li>• Differentiate between Consignment and joint venture</li> </ul>	K4
2.3	Methods of recording Joint Venture transactions	<ul style="list-style-type: none"> <li>• Discuss the various methods used to record the joint venture transactions</li> </ul>	K2
2.3.1	Recording the transactions in a separate set of books	<ul style="list-style-type: none"> <li>• Calculate the amount of profit or loss earned, under separate set of books used.</li> </ul>	K4
2.3.2	Recording the transactions in the books of only one co-venturer	<ul style="list-style-type: none"> <li>• Prepare the amount of profit or loss earned, when transactions are recorded by only one co-venturer.</li> </ul>	K5
2.3.3	Recording the transaction in the books of all the co-venturers.	<ul style="list-style-type: none"> <li>• Assess the amount of profit or loss earned, when transactions are recorded in the books of all the co-venturers.</li> </ul>	K6
<b>UNIT III BRANCH AND DEPARTMENTAL ACCOUNTS</b>			
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 framework 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
<b>UNIT IV HIRE PURCHASE</b>			
4.1	Recording in the books hire vendor & hire purchaser (including Default and Repossession).	<ul style="list-style-type: none"> <li>Recognize the features of hire purchase system</li> <li>Calculate the amount interest under different methods</li> </ul>	K4
4.2	Methods of Recording	<ul style="list-style-type: none"> <li>Analyse the various methods followed in hire purchase system</li> </ul>	K4
4.2.1	Full cash price Method	<ul style="list-style-type: none"> <li>Record the hire purchase transactions under full cash price method</li> </ul>	K1
4.2.2	Actual price Method	<ul style="list-style-type: none"> <li>Illustrate the hire purchase transactions under actual cash price method</li> </ul>	K2
4.2.3	Interest suspense Method	<ul style="list-style-type: none"> <li>Prepare the accounts under interest suspense method</li> </ul>	K5
4.2.4	Debtors Method	<ul style="list-style-type: none"> <li>Record the hire purchase transactions under debtors method</li> </ul>	K1
4.2.5	Stock & Debtors Method	<ul style="list-style-type: none"> <li>Prepare the accounts under stock and debtors method</li> </ul>	K5

UNIT V INSURANCE CLAIMS AND ROYALTY			
3.1	Concept of Royalty	<ul style="list-style-type: none"> <li>Recall the meaning of royalty.</li> <li>Explain the concept of royalty.</li> <li>Solve the problems.</li> </ul>	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"> <li>Outline the meaning of treatment for lease.</li> <li>Solve the problems of treatment for lease.</li> <li>Solve the problems of Recording in the books of lessor .</li> <li></li> </ul>	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"> <li>Explain the treatment for sublease.</li> <li>Solve the problems of treatment for sub lease.</li> <li>Solve the problems of Recording in the books of lessor</li> <li>Solve the problems of Recording in the books of lessee.</li> <li>Solve the problems of Recording in the books Sub-lessee</li> <li></li> </ul>	K2 K3
3.4	Computation of Claim to be lodged Including Average Clause	<ul style="list-style-type: none"> <li>Recall the meaning of insurance.</li> <li>Explain the objectives of insurance claims.</li> <li>Apply the procedures to calculate insurance claims.</li> </ul>	K3
3.4.1	For Loss of Stock Policy	<ul style="list-style-type: none"> <li>Analyse the concept of Loss of Stock Policy.</li> <li>Solve the problems of Loss of Stock Policy.</li> </ul>	K4

3.4.2	For Loss of Profits Policy	<ul style="list-style-type: none"> <li>Recall Loss of Profits Policy.</li> <li>Solve the problems of Loss of Profits Policy</li> <li></li> </ul>	K1
3.1	Concept of Royalty	<ul style="list-style-type: none"> <li>Recall the meaning of royalty.</li> <li>Explain the concept of royalty.</li> <li>Solve the problems.</li> </ul>	K2
3.2	<p>Treatment for Lease</p> <p>1.2.2 Recording in the books of lessor</p> <p>Recording in the books lessee</p>	<ul style="list-style-type: none"> <li>Outline the meaning of treatment for lease.</li> <li>Solve the problems of treatment for lease.</li> <li>Solve the problems of Recording in the books of lessor .</li> <li></li> </ul>	K4
3.3	<p>Treatment for Sublease</p> <p>3.3.1.Recording in the books of lessor</p> <p>3.3.2.Recording in the books lessee</p> <p>3.3.3.Recording in the books Sub lessee</p>	<ul style="list-style-type: none"> <li>Explain the treatment for sublease.</li> <li>Solve the problems of treatment for sub lease.</li> <li></li> <li>Solve the problems of Recording in the books of lessor</li> <li></li> <li>Solve the problems of Recording in the books of lessee.</li> <li></li> <li>Solve the problems of Recording in the books Sub-lessee</li> <li></li> </ul>	<p>K2</p> <p>K3</p>
3.4	Computation of Claim to be lodged Including Average Clause	<ul style="list-style-type: none"> <li>Recall the meaning of insurance.</li> <li>Explain the objectives of insurance claims.</li> <li>Apply the procedures to calculate insurance claims.</li> </ul>	K3
3.4.1	For Loss of Stock Policy	<ul style="list-style-type: none"> <li>Analyse the concept of Loss of Stock Policy.</li> <li>Solve the problems of Loss</li> </ul>	K4

		of Stock Policy.	
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### MAPPING SCHEME FOR THE 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
CO1	H	-	H	-	H	H	-	-	H	H	H	M	H
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"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation</li> <li>3. End Semester Examination</li> </ol>
Indirect
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

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

<b>SEMESTER II</b>	<b>ALLIED :III PROGRAMMING IN JAVA</b>	<b>CODE: U22BAPY3</b>
<b>CREDITS:4</b>		<b>HOURS PER WEEK:5 TOTAL HOURS 60</b>

### **COURSE OUTCOMES**

After the completion of this course the students will be able to

<b>Sl.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Develop simple programs in Java by applying object-oriented concepts.	K5	I
2	Demonstrate the concept of package, interface and multithreading.	K3	II
3	Develop a Java program to implement multithreading concepts.	K5	III
4	Develop a Java program to explain the applications of key event	K5	IV
5	Apply event handling on AWT and Swing components.	K3	V
6	Assess user data through Java programs, using menus and frames.	K6	V

### **UNIT I INTRODUCTION TO JAVA**

**(20 Hrs)**

- 1.0 Features of Java
- 1.1 Object Oriented Concepts
- 1.2 Data Types
- 1.3 Variables
- 1.4 Arrays
- 1.5 Operators
- 1.6 Control Statements
- 1.7 Input and output in Java

### **UNIT II CLASSES AND OBJECTS**

**(15 Hrs)**

- 2.0 Definition

- 2.1 Constructor and Destructor
- 2.2 Overloading and Overriding methods
- 2.3 Access Control
- 2.4 Types of Classes
- 2.5 Static and fixed methods
- 2.6 Inheritance
- 2.7 Auto boxing and Auto Unboxing
- 2.8 Recursion

**UNIT III PACKAGES (15Hrs)**

- 3.0 Introduction to Java API packages
- 3.1 Access Protection
- 3.2 Importing Packages
- 3.3 Interfaces
- 3.4 Multithreading
- 3.5 Exception Handling
- 3.6 Applets

**UNIT IV GUI COMPONENTS (15 Hrs)**

- 4.0 Common GUI Event types
- 4.1 Listener Interfaces
- 4.1 Event Handling
- 4.2 Adapter Classes

**UNIT V LAYOUT MANAGERS (10 Hrs)**

- 5.0 Definition
- 5.1 Types
- 5.2 Graphics
  - 5.2.1 Java 2D
  - 5.2.2 Graphics contexts
  - 5.2.3 Formatting Controls
  - 5.2.4 Drawing Shapes
- 5.3 JSlider
- 5.4 Using menus with Frames.

**UNIT VI TOPICS FOR SELF STUDY**

S.No.	Topics	WebLinks
1	Generics in Java	<a href="https://www.netjstech.com/2017/01/generics-in-">https://www.netjstech.com/2017/01/generics-in-</a>

		<a href="#">java.html</a>
2	Functional Interfaces	<a href="https://www.youtube.com/watch?v=mJgwVdEGg5A">https://www.youtube.com/watch?v=mJgwVdEGg5A</a>
3	Java Stream API	<a href="https://www.geeksforgeeks.org/stream-in-java/">https://www.geeksforgeeks.org/stream-in-java/</a>
4	Serialization in Java	<a href="https://www.javatpoint.com/serialization-in-java">https://www.javatpoint.com/serialization-in-java</a>

### TEXT

1. C. Muthu, Programming in Java, Tata McGraw Hill, 2nd Edition, 2008, New Delhi (Unit 1 to Unit 5).

### REFERENCES

1. Paul Deitel & Harvey Deitel, Java How to Program, Prentice Hall, 10th edition, 2015, United States.
2. E. Balagurusamy, Programming with Java, Tata McGraw Hill, 6<sup>th</sup> Edition, 2019, New Delhi.

### WEBLINKS

1. [https://www.tutorialspoint.com/java/java\\_basic\\_syntax.html](https://www.tutorialspoint.com/java/java_basic_syntax.html)
2. <https://www.guru99.com/java-tutorial.html>

### (Practicals)

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I JAVA BASICS</b>			
1.1	Introduction	<ul style="list-style-type: none"> <li>● List any four Java buzzwords.</li> </ul>	K1
	1.2 Features of Java	<ul style="list-style-type: none"> <li>● Summarize the features of Java</li> </ul>	K2
	1.3 Object Oriented Concepts	<ul style="list-style-type: none"> <li>● Examine the applications of object-oriented programming</li> <li>● Develop simple programs in Java by applying object-oriented concepts.</li> </ul>	K3
	1.4 Data Types and Variables	<ul style="list-style-type: none"> <li>● Explain briefly about data types in Java</li> </ul>	K2
	1.5 Arrays and Operators	<ul style="list-style-type: none"> <li>● Identify the logical operators in Java with an example</li> </ul>	K2

	1.6 Control statements	<ul style="list-style-type: none"> <li>Summarize the control statements in Java with examples</li> </ul>	K2	
<b>System class</b>				
	1.7 Input and output	<ul style="list-style-type: none"> <li>Explain the input/output classes and interfaces</li> </ul>	K2	
	1.8 Scanner class and System class	<ul style="list-style-type: none"> <li>Identify the advantage of scanner class over system class</li> </ul>	K2	
	1.9 print(),println(), and printf() methods	<ul style="list-style-type: none"> <li>Distinguish between print(),println() and printf() methods</li> </ul>	K4	
Unit	Course Contents	Learning outcomes	Bloom's Taxonomic Levels of Transaction	
<b>UNIT II CLASSES AND OBJECTS</b>				
2.1	Definition	<ul style="list-style-type: none"> <li>Define a class</li> </ul>	K1	
	2.2 Constructors	<ul style="list-style-type: none"> <li>Explain the types of constructors in Java</li> </ul>	K2	
	2.3 Inheritance and overriding methods	<ul style="list-style-type: none"> <li>Illustrate with example the concept of multiple inheritance in Java</li> </ul>	K2	
	2.4 Overloading method	<ul style="list-style-type: none"> <li>Perform a Java program to implement the concept of method overloading</li> </ul>	K3	
	2.5 Access Control Static and fixed methods	<ul style="list-style-type: none"> <li>Demonstrate the access control mechanism with example</li> </ul>	K2	
	2.6 Inner classes String Class	<ul style="list-style-type: none"> <li>Discuss about the String class Constructors</li> </ul>	K2	
	2.7 Using super keyword and abstract class	<ul style="list-style-type: none"> <li>Explain why personality is developmental in nature</li> </ul>	K2	
	<b>WRAPPER CLASSES</b>			
	2.8 Wrapper classes for primitive types	<ul style="list-style-type: none"> <li>List the wrapper classes for primitive data types</li> </ul>	K1	
	2.9 Autoboxing and Auto Unboxing	<ul style="list-style-type: none"> <li>Identify the purpose of auto boxing technique with example</li> </ul>	K2	
2.10 Recursion	<ul style="list-style-type: none"> <li>Discuss the concept of recursion in factorial program</li> </ul>	K2		
<b>UNIT III PACKAGES AND THREADS</b>				
3.1	Definition	<ul style="list-style-type: none"> <li>Recall the syntax of package</li> </ul>	K1	



	3.2 Access Protection	<ul style="list-style-type: none"> <li>Discuss the various levels of access protection available for packages and their implications</li> </ul>	K2
	3.3 Importing Packages	<ul style="list-style-type: none"> <li>Illustrate with examples the packages that is created and imported</li> </ul>	K2
	3.4 Exception Handling	<ul style="list-style-type: none"> <li>Explain the purpose of using exception handling mechanism in Java with example</li> </ul>	K2
	3.5 Thread Synchronization and Runnable Interface	<ul style="list-style-type: none"> <li>Describe thread synchronization process by using runnable interface</li> </ul>	K2
	3.6 Inter thread Communication	<ul style="list-style-type: none"> <li>Interpret the applications of inter thread communication in detail</li> </ul>	K5
	3.7 Multithreading	<ul style="list-style-type: none"> <li>Develop Java program to implement multithreading concept</li> </ul>	K3

Unit	Course Contents	Learning outcomes	Blooms Taxonomic Levels of Transaction
	3.8 Meaning	<ul style="list-style-type: none"> <li>Define I/O classes</li> </ul>	K1
	3.9 I/O Streams	<ul style="list-style-type: none"> <li>Explain the need for I/O streams in Java</li> </ul>	K2
	3.10 File streams	<ul style="list-style-type: none"> <li>Develop a Java program to read the contents of a file and write it in another file using byte stream classes</li> </ul>	K3
<b>UNIT IV JAVA SWING CONCEPTS</b>			
4.1	GUI components	<ul style="list-style-type: none"> <li>List any four GUI components</li> </ul>	K4
	4.2 Common GUI Event types and Listener Interfaces	<ul style="list-style-type: none"> <li>Explain any five event listener interfaces</li> </ul>	K2
	4.3 JOptionPane JLabel, JTextBoxfield JButton, JCheckBox JTextArea JComboBox JList and Jpanel	<ul style="list-style-type: none"> <li>Apply Swing text field is used in Java with example.</li> </ul>	K3
<b>EVENT HANDLING</b>			
	4.4 Mouse event	<ul style="list-style-type: none"> <li>Explain about mouse event handling</li> </ul>	K5

		with an example	
	4.5 Key event	<ul style="list-style-type: none"> <li>Construct a Java program to explain the applications of key event</li> </ul>	K3
<b>UNIT V LAYOUT MANAGERS</b>			
5.1	Purpose	<ul style="list-style-type: none"> <li>Illustrate the use of layout managers with an example</li> </ul>	K2
	5.2 Flow layout Border layout Grid layout Card layout	<ul style="list-style-type: none"> <li>Explain in detail about Flow Layout and Border Layout managers</li> </ul>	K2
<b>GRAPHICS AND JAVA</b>			
	5.3 2D - Graphics contexts and Graphics objects	<ul style="list-style-type: none"> <li>Outline the concepts of 2D graphics</li> </ul>	K2
	5.4 Color control and Font Control	<ul style="list-style-type: none"> <li>Assess the difference between color control and font control attributes</li> </ul>	K5
	5.5 Drawing Lines Rectangles and Ovals	<ul style="list-style-type: none"> <li>Develop a Java program for drawing rectangles in 2D-graphics</li> </ul>	K6
	5.6 Using menus with Frame	<ul style="list-style-type: none"> <li>Examine the components of menus using frame</li> </ul>	K4

### 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

- Continuous Internal Assessment Test I,II
- 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

**Name of the Course Co-ordinator:**

<b>SEMESTER - II</b>	<b>ALLIED: II - BUSINESS ECONOMICS</b>	<b>COURSE CODE: U21BA2Y4</b>
<b>CREDITS: 4</b>		<b>TOTAL HOURS: 75</b>

### **COURSE OUTCOMES**

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

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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**

<b>S. No.</b>	<b>Topics</b>	<b>Web links</b>
1.	Gross Interest and Net Interest	<a href="https://www.economicdiscussion.net/interest-rate-theories/interest-meaning-definition-and-types-economics/13927">https://www.economicdiscussion.net/interest-rate-theories/interest-meaning-definition-and-types-economics/13927</a>
2.	Theories of Interest	<a href="https://www.economicdiscussion.net/theories-of-interest/the-classical-theory-of-interest-with-diagram/7512">https://www.economicdiscussion.net/theories-of-interest/the-classical-theory-of-interest-with-diagram/7512</a>
3.	Role of Public Finance in Economic Development	<a href="https://data-flair.training/blogs/public-finance-in-market-economy/">https://data-flair.training/blogs/public-finance-in-market-economy/</a>

4.	The Scope and Importance of Public Finance	<a href="https://www.ilearnlot.com/public-finance-meaning-definition-scope-divisions/58783/#:~:text=%23The%20scope%20of%20Public%20Finance,economic%20system%20as%20a%20whole.">https://www.ilearnlot.com/public-finance-meaning-definition-scope-divisions/58783/#:~:text=%23The%20scope%20of%20Public%20Finance,economic%20system%20as%20a%20whole.</a>
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### 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\(X%E2%88%92M\)](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
<b>UNIT I INTRODUCTION TO BUSINESS ECONOMICS</b>			
1.1	Definition of Business	<ul style="list-style-type: none"> <li>Define Business</li> </ul>	K1

	Economics	Economics	
1.2	The Economic system	<ul style="list-style-type: none"> <li>Recall the economic system</li> </ul>	K1
1.3	Central Problems of an Economy	<ul style="list-style-type: none"> <li>Find the central problems of an economy</li> </ul>	K1
1.4	Central Problems and Price Mechanism	<ul style="list-style-type: none"> <li>Explain the central problems and price mechanism</li> </ul>	K2
1.5	Resource allocation in Capitalist, Socialist and Mixed economy	<ul style="list-style-type: none"> <li>Explain resource allocation in Capitalist, Socialist and Mixed economy</li> </ul>	K2
<b>UNIT II DEMAND AND SUPPLY ANALYSIS</b>			
2.0 & 2.1	Define demand and Law of demand	<ul style="list-style-type: none"> <li>Define law of demand</li> </ul>	K1
2.2	Demand curve	<ul style="list-style-type: none"> <li>Infer demand curve</li> </ul>	K2
2.3 & 2.4	Elasticity of demand, its measurement and types	<ul style="list-style-type: none"> <li>Explain the measurement and types of elasticity of demand</li> </ul>	K2
2.5	The slope of a demand curve and the elasticity	<ul style="list-style-type: none"> <li>Explain the slope of a demand curve and the elasticity</li> </ul>	K2
2.6	Factors governing price elasticity of demand	<ul style="list-style-type: none"> <li>Relate the factors governing price elasticity of demand</li> </ul>	K2
2.7	Law of supply and supply schedule	<ul style="list-style-type: none"> <li>Define the Law of supply</li> <li>Explain the supply schedule</li> </ul>	K1 K2
2.8	Supply curve	<ul style="list-style-type: none"> <li>Measure using</li> </ul>	K5

		supply curve	
2.9	Determinants of supply	<ul style="list-style-type: none"> <li>Identify the determinants of supply</li> </ul>	K2
2.10	Measurement of Elasticity of Supply	<ul style="list-style-type: none"> <li>Analyse the measurement of elasticity of supply</li> </ul>	K4
<b>UNIT III                      INDIFFERENCE CURVE ANALYSIS</b>			
3.0	The Indifference curve analysis of demand	<ul style="list-style-type: none"> <li>Examine the Indifference curve analysis of demand</li> </ul>	K4
3.1	Indifference schedule	<ul style="list-style-type: none"> <li>Differentiate the indifference schedule</li> </ul>	K4
3.2	The Principle of Diminishing Marginal Rate of Substitution	<ul style="list-style-type: none"> <li>Discuss the Principle of Diminishing Marginal Rate of Substitution</li> </ul>	K2
3.3	Properties of Indifference curve	<ul style="list-style-type: none"> <li>Utilize the properties of indifference curve</li> </ul>	K3
3.4	Consumer's equilibrium in indifference analysis	<ul style="list-style-type: none"> <li>Explain the consumer's equilibrium in indifference analysis</li> </ul>	K5
<b>UNIT IV                      COST ANALYSIS</b>			
4.0 & 4.1	Cost analysis, cost concepts and classifications	<ul style="list-style-type: none"> <li>Explain the concept of cost and its classification</li> </ul>	K2
4.2	Cost of production in the short period and long period	<ul style="list-style-type: none"> <li>Elaborate cost of production in the short period and long period</li> </ul>	K6
4.3	Market in economic analysis	<ul style="list-style-type: none"> <li>Determine the role</li> </ul>	K5



		of markets in the economic analysis	
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"> <li>Classify the various markets of an economy</li> </ul>	K4
<b>UNIT V NATIONAL INCOME AND TRADE CYCLE</b>			
5.0& 5.1	Meaning of trade cycle, Phases or stages of trade cycle	<ul style="list-style-type: none"> <li>Explain the phases or stages of trade cycle</li> </ul>	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"> <li>Discuss the concepts of National income, GDP, GNP, Wholesale Price Index and Inflation</li> </ul>	K6
5.3	Estimation of national income as Net Aggregate output	<ul style="list-style-type: none"> <li>Estimate national income</li> </ul>	K6
5.4	National Income as aggregate value of final products	<ul style="list-style-type: none"> <li>Evaluate National Income as aggregate value of final products</li> </ul>	K5
5.5	Real and money national income	<ul style="list-style-type: none"> <li>Determine Real and money national income</li> </ul>	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"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation</li> <li>3. End Semester Examination</li> </ol>
Indirect
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

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

<b>SEMESTER:III</b>	<b>CORE : III DATA STRUCTURE AND MANAGEMENT</b>	<b>COURSECODE: U21BA303</b>
<b>CREDITS:4</b>		<b>TOTAL HOURS:75</b>

### **COURSE OUTCOMES**

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

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

### **UNIT I**

- 1.1 Introduction and Overview
  - 1.1.1 Definitions
  - 1.1.2 Concepts of Data Structures
  - 1.1.3 Overview of Data Structures
- 1.2 Arrays
  - 1.2.1 Definition
  - 1.2.2 Terminology
  - 1.2.3 One Dimensional Array
  - Memory Allocation, Operations and Applications
  - 1.2.4 Two-Dimensional Array
- 1.3 Linked Lists
  - 1.3.1 Single Linked List
  - 1.3.2 Circular Linked List
  - 1.3.3 Double Linked List
- 1.4 Stacks
  - 1.4.1 Introduction

- 1.4.2 Definition
- 1.4.3 Representation of a Stack
- 1.4.4 Operations on Stacks

## **UNIT II**

- 2.1 Queues
  - 2.1.1 Introduction
  - 2.1.2 Definition
  - 2.1.3 Representation of a Queue
    - 2.1.4.1.1 Operations on Queue
- 2.2 Trees
  - 2.2.1 Basic Terminologies
  - 2.2.2 Definition and Concepts
    - Binary Trees
    - Properties of a Binary Tree
  - 2.2.3 Representation of Binary Tree
    - Linear Representation of Binary Tree
    - Linked Representation of Binary Tree
  - 2.1.5 Operations on a Binary Tree
- 2.3 Graphs
  - 2.3.1 Introduction
  - 2.3.2 Graph Terminologies
  - 2.3.3 Representation of a Graph
    - Set Representation of a Graph
    - Linked Representation of a Graph
  - 2.3.4 Operations on Linked Reorientation of Graphs

## **UNIT III DATA BASE SYSTEM**

- 3.1 Introduction
  - 3.1.1 Database System Applications
  - 3.1.2 Database Systems Vs File Systems
  - 3.1.3 View Of Data
  - 3.1.4 Data Models
  - 3.1.5 Database Users And Administrators –
  - 3.1.6 Database System Structure
- 3.2 Entity Relationship Model
  - 3.2.1 Basic Concepts
  - 3.2.2 Constraints
  - 3.2.3 Keys
  - 3.2.4 Entity – Relationship Diagram
  - 3.2.5 Weak Entity Sets
- 3.3 Relational Model
  - 3.3.1 Structure of Relational Database
  - 3.3.2 Relational Algebra

## **UNIT IV RELATIONAL QUERY LANGUAGES**

- 1.1 Query Language - Structured Query Language
- 1.2 Advantages and Disadvantages of SQL
- 1.3 Basic SQL Data Structure
  - 1.3.1 SQL Data Types
  - 1.3.2 SQL Operators
- 1.4 Data Definition Language
- 1.5 Data Query Language
- 1.6 Data Manipulation Language

- 1.7 Data Control Language
- 1.8 Data Administration Statements
- 1.9 Transaction Control Statements.

### **UNIT V NORMALIZATION AND TRANSACTION PROCESSING**

- 5.1 Normalization and Normal Forms (First and Third)
- 5.2 Functional Dependency
- 5.3 Transaction serializability
- 5.4 Concurrency Control

#### **Text Books**

1. Samanta D, “Classic Data Structures”, Prentice Hall of India, 2006, Reprint 2012.  
Unit I & II
2. A Silberschatz, HF Korth and S Sudarshan, “Databases system concepts”, TMH, 3rd edition, 1997  
Unit III, IV & V

#### **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 Hadoop, Packet Publishing 2013.
3. Chris Eaton, Dirk deeroos, 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\\_datarstructure](http://srmist.edu.in/event/dept-it/recent_trends_in_algorithm_datarstructure)
2. [dataversity.net/database\\_management\\_trends\\_in\\_2020](http://dataversity.net/database_management_trends_in_2020)
3. [action.com/company/blog/2019\\_data\\_management\\_trends\\_and\\_how\\_they\\_will\\_affect\\_integration](http://action.com/company/blog/2019_data_management_trends_and_how_they_will_affect_integration)

### **SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT 1 DATA STRUCTURES</b>			
1.1	Arrays, Linked Lists and Recursion	<ul style="list-style-type: none"> <li>• Acquire the Conceptual knowledge Arrays, Linked Lists and Recursion</li> </ul>	<b>K1</b>
1.2	Trees	<ul style="list-style-type: none"> <li>• Demonstrate different methods for traversing trees</li> </ul>	<b>K2</b>

<b>UNIT II</b>		<b>GRAPH ALGORITHMS</b>	
2.1	Graphs- Data Structures for graph	<ul style="list-style-type: none"> <li>Demonstrate data structure for graph</li> </ul>	<b>K2</b>
2.2	Graph Traversals- Directed Graphs Shortest Paths	<ul style="list-style-type: none"> <li>Draw and create Directed graphs shortest paths</li> </ul>	<b>K6</b>
	Minimum Spanning Trees	<ul style="list-style-type: none"> <li>Prepare Minimum Spanning trees</li> </ul>	<b>K6</b>
<b>UNIT III</b>		<b>DATA BASE SYSTEM</b>	
3.1	What is a Database Management System and File Management System	<ul style="list-style-type: none"> <li>Effectively explains the basic concepts of databases.</li> </ul>	<b>K2</b>
3.2	Compare the two – DBMS and FMS	<ul style="list-style-type: none"> <li>Differentiate DBMS and FMS</li> </ul>	<b>K3</b>
3.3	Data Model	<ul style="list-style-type: none"> <li>Explain the basics of the relational data model.</li> </ul>	<b>K2</b>
3.4	Relational Database Management System(RDBMS)	<ul style="list-style-type: none"> <li>Will be able to work in a group on the design, and implementation of a Relational database Management system project.</li> </ul>	<b>K6</b>
<b>UNIT IV</b>		<b>RELATIONAL QUERY LANGUAGES</b>	
4.1	Query Language - Structured Query Language	<ul style="list-style-type: none"> <li>Explain the basics of SQL</li> </ul>	<b>K2</b>
4.2	Basic SQL Data Structure	<ul style="list-style-type: none"> <li>Be able to write SQL statements.</li> </ul>	<b>K6</b>
4.3	Data Definition Language	<ul style="list-style-type: none"> <li>Apply the SQL skill in DDL , DML and DCL</li> </ul>	<b>K3</b>

	Data Query Language Data Manipulation Language Data Control Language		
4.4	Data Administration Statements	<ul style="list-style-type: none"> <li>Be able to write data retrieval queries and evaluate the result set.</li> </ul>	<b>K6</b>
4.5	Transaction Control Statements	<ul style="list-style-type: none"> <li>Apply SQL Queries in Transaction Control Statements</li> </ul>	<b>K3</b>
<b>UNIT V                    NORMALIZATION AND TRANSACTION PROCESSING</b>			
5.1	Normalization and Normal Forms	<ul style="list-style-type: none"> <li>Understands the need of normalization, Normal forms I,II,III,IV BCNF is learnt</li> </ul>	<b>K2</b>
5.2	Functional Dependency	<ul style="list-style-type: none"> <li>understand functional dependencies and their relationship to keys</li> </ul>	<b>K2</b>
5.3	E/R Modelling	<ul style="list-style-type: none"> <li>able to model an application's data requirements using conceptual modelling tools like ER diagrams and design database schemas based on the conceptual model.</li> </ul>	<b>K6</b>
5.4	Query Processing Syntax Analyzer Query Decomposition	<ul style="list-style-type: none"> <li>Able to create own query Syntax for DBMs</li> </ul>	<b>K6</b>
5.5	Transaction serializability	<ul style="list-style-type: none"> <li>Understand transactions and their properties</li> </ul>	<b>K2</b>
5.6	Concurrency Control	<ul style="list-style-type: none"> <li>Identifies the file organization methods access methods to store and retrieve the data</li> </ul>	<b>K6</b>

### 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: Dr. Cynthia (CS)**



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

### **COURSE OUTCOMES**

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

<b>S. No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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**

SL.NO	TOPICS	WEB LINKS
1	Block chain Statistics	<a href="https://www.yourtechdiet.com/blogs/blockchain-stats-trends-2020/">https://www.yourtechdiet.com/blogs/blockchain-stats-trends-2020/</a>
2	Augmented Data Management	<a href="https://www.analyticsinsight.net/importance-augmented-data-management-">https://www.analyticsinsight.net/importance-augmented-data-management-</a>

3	Decision Intelligence	<a href="https://towardsdatascience.com/introduction-to-decision-intelligence-">https://towardsdatascience.com/introduction-to-decision-intelligence-</a>
4	Data Mining	<a href="https://tdan.com/data-mining-and-statistics-what-is-the-connection/5226">https://tdan.com/data-mining-and-statistics-what-is-the-connection/5226</a>

## TEXT BOOK

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

## REFERENCES

1. David M. McEnvoy, A Guide to Business Statistics, Wiley Publishers, 1<sup>st</sup> 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, 3<sup>rd</sup> 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
<b>UNIT – I INTRODUCTION TO THE STUDY OF STATISTICS</b>			
<b>1.1</b>	Statistics 1.1.1 Meaning 1.1.2 Definition 1.1.3 Functions	<ul style="list-style-type: none"> <li>• Define inferential and descriptive statistics.</li> <li>• Differentiate a quantitative and a</li> </ul>	

	<p>1.1.4 Scope</p> <p>1.1.5 Merits and Demerits</p>	<p>qualitative variable.</p> <ul style="list-style-type: none"> <li>• Explain the merits and demerits of statistics.</li> <li>• Recall the four levels of measurement: nominal, ordinal, interval and ratio.</li> </ul>	<b>K2</b>
<b>1.2</b>	<p>Sampling</p> <p>1.2.1 Introduction</p> <p>1.2.2 Definition</p> <p>1.2.3 Methods of sampling</p>	<ul style="list-style-type: none"> <li>• Explain the various sampling techniques.</li> <li>• Describe the sampling distribution of the sample mean</li> </ul>	<b>K2</b>
<b>1.3</b>	Collection of Data	<ul style="list-style-type: none"> <li>• Demonstrate the ability to apply fundamental concepts in exploratory data analysis.</li> <li>• Identify the different types of data.</li> </ul>	<b>K2</b>
<b>1.4</b>	Tabulation of Data	<ul style="list-style-type: none"> <li>• Construct a frequency distribution.</li> <li>• Discuss the class midpoints, relative frequencies, and cumulative frequencies of a frequency distribution.</li> </ul>	<b>K2</b>
<b>1.5</b>	<p>Representation of Data</p> <p>1.5.1 Diagrammatic Representation</p> <p>1.5.2 Graphic representation</p>	<ul style="list-style-type: none"> <li>• Summarize appropriate graphical and numerical descriptive statistics for different type of data.</li> <li>• Estimate a Histogram, a</li> </ul>	<b>K2</b>

		frequency polygon, an OGive, and a Pie Chart.	
<b>1.6</b>	<b>Measures of Central Tendency</b> Mathematical Average 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	<ul style="list-style-type: none"> <li>• Explain data description and data presentation in a business environment</li> <li>Measures of Central Tendency.</li> <li>• Define the terms mean, median and mode.</li> <li>• Explain the characteristics of the mean, median and mode.</li> <li>• Identify the concept of arithmetic mean, geometric mean, harmonic mean, corrected mean and combined mean.</li> </ul>	<b>K2</b>
<b>1.7</b>	Positional averages 1.7.1 Median 1.7.2 Quartiles 1.7.3 Deciles 1.7.4 Percentiles	<ul style="list-style-type: none"> <li>• Explain the concept of Median, Quartiles, Deciles and percentiles.</li> <li>• Discuss the measures of position Percentiles and quartiles.</li> </ul>	<b>K2</b>
<b>1.8</b>	Mode	<ul style="list-style-type: none"> <li>• Discuss the strengths and weaknesses of the mode</li> <li>• Interpret the measures of central tendency (mode)</li> </ul>	<b>K2</b>
<b>UNIT – II MEASURES OF DISPERSION</b>			
<b>2.1</b>	Range	<ul style="list-style-type: none"> <li>• Calculate and apply measures of location and measures of dispersion,</li> </ul>	<b>K4</b>

		<p>grouped and ungrouped data cases.</p> <ul style="list-style-type: none"> <li>• Explain range, inter-quartile range and standard deviation as measures of dispersion for a set of data.</li> </ul>	
<b>2.2</b>	Quartile Deviation	<ul style="list-style-type: none"> <li>• Discuss the procedures in getting the quartile deviation from ungrouped and grouped data.</li> </ul>	<b>K2</b>
<b>2.3</b>	Mean Deviation	<ul style="list-style-type: none"> <li>• Calculate the mean deviation</li> </ul>	<b>K4</b>
<b>2.4</b>	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"> <li>• Define standard deviation.</li> <li>• Calculate the standard deviation of variable.</li> <li>• Analyze the importance of standard deviation in terms of understanding data.</li> </ul>	<b>K4</b>
<b>2.5</b>	Coefficient of Variation	<ul style="list-style-type: none"> <li>• Explain the coefficient of variation.</li> </ul>	<b>K2</b>
<b>2.6</b>	Comparison of Measures of Dispersion	<ul style="list-style-type: none"> <li>• Describe the different types of measures of dispersion</li> </ul>	<b>K2</b>
<b>2.7</b>	Lorenz Curve	<ul style="list-style-type: none"> <li>• Explain the Lorenz curve</li> </ul>	<b>K2</b>
<b>UNIT – III CORRELATION AND REGRESSION</b>			
<b>3.1</b>	Correlation 3.1.1 Definition 3.1.2 Karl Pearson's Correlation	<ul style="list-style-type: none"> <li>• Describe how correlation is used to identify relationships between</li> </ul>	

	<p>3.1.3 Spearman Rank Correlation</p> <p>3.1.4 Concurrent Deviation</p>	<p>variables.</p> <ul style="list-style-type: none"> <li>• Discuss the significance of Correlation</li> <li>• Calculate and interpret coefficient of correlation, coefficient of determination and the standard error of the estimate.</li> </ul>	<b>K4</b>
<b>3.2</b>	<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"> <li>• Describe the relationship between two or more independent variable using a multiple regression equation.</li> <li>• Calculate the simple linear regression equation for a set of data and know the basic assumptions behind regression analysis.</li> <li>• Analyse the underlying relationships between the variables through hypothesis testing.</li> </ul>	<b>K4</b>
<b>UNIT – IV ANALYSIS OF TIME SERIES AND INDEX NUMBERS</b>			
<b>4.1</b>	<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>	<ul style="list-style-type: none"> <li>• Describe the concepts of time series and their application to health, climate, finance and other areas.</li> <li>• Apply various techniques of time series models,</li> </ul>	<b>K3</b>



	<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> <p>4.1.4 Random Fluctuation</p>	<p>including the seasonal autoregressive moving average models, regression with ARMA models.</p>	
<b>4.2</b>	<p><b>Index Numbers</b></p> <p>4.2.1 Definition</p> <p>4.2.2 Simple Index Number</p> <p>4.2.3 Weighted Index Averages</p> <p>4.2.3.1 Laspeyre's formula</p> <p>4.2.3.2 Paache's formula</p> <p>4.2.3.3 Fisher's formula</p> <p>4.2.3.4 Marshal Edge-worth</p> <p>4.2.3.5 Bowley's formula</p> <p>4.2.3.6 Kelly's formula</p> <p>4.2.4 Mathematical test of consistency</p> <p>4.2.4.1 Time reversal test</p> <p>4.2.4.2 Factor reversal test</p> <p>4.2.5 Fixed Index Number</p> <p>4.2.6 Chain Index Number</p> <p>4.2.7 Cost of Living Index</p>	<ul style="list-style-type: none"> <li>• Define an index number</li> <li>• Explain the basic structure of the consumer price index and perform calculations involving its use.</li> <li>• Calculate simple, composite and weighted index numbers.</li> <li>• Evaluate the changes in a variable using Index numbers</li> </ul>	<b>K5</b>
<b>UNIT – V TESTING OF HYPOTHESIS</b>			
<b>5.1</b>	<p><b>Testing of Hypothesis</b></p> <p>5.1.1 Concepts in Testing of Hypothesis</p> <p>5.1.2 Steps in testing of Hypothesis</p> <p>5.1.3 Test statistics for testing hypothesis about population mean</p> <p>5.1.4 Tests for difference between two population means</p>	<ul style="list-style-type: none"> <li>• Explain the steps involved in testing of hypothesis</li> <li>• Evaluate the different concepts in Testing of Hypothesis</li> </ul>	<b>K5</b>

<b>5.2</b>	<b>Chi-square Analysis</b> 5.2.1 Chi-square test for the Goodness of fit 5.2.2 Chi-square test for the Independence of variables 5.2.3 Chi-square test for the equality of more than two population Proportions.	<ul style="list-style-type: none"> <li>• Explain the non-parametric test such as the Chi-Square test for Independence as well as Goodness of Fit.</li> <li>• Identify the degrees of freedom associated with each sum of squares.</li> </ul>	<b>K2</b>
<b>5.3</b>	<b>Analysis of Variance</b> 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"> <li>• Identify the situations where the one-way ANOVA is not appropriate.</li> <li>• Discuss the null and alternative hypotheses for ANOVA test.</li> <li>• Interpret ANOVA table.</li> <li>• Interpret the results of Bivariate and Multivariate Regression, Correlation Analysis, ANOVA and F-test.</li> </ul>	<b>K2</b>
<b>5.4</b>	<b>F-Test</b> 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"> <li>• Define F-Test</li> <li>• Explain the general steps for an F-test</li> <li>• Calculate F-test</li> </ul>	<b>K4</b>

### 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: Dr. Siddique**

<b>SEMESTER: III</b>	<b>ALLIED V</b>	<b>COURSE CODE: U21BA3Y5</b>
<b>CREDITS: 3</b>	<b>PRINCIPLES OF MARKETING</b>	<b>HOURS: 75</b>

## **COURSE OUTCOMES**

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

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

### **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**

<b>S. No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Digital Marketing Trends You Can't Ignore	<a href="https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/">https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/</a>
2	Social media marketing trends	<a href="https://www.smartinsights.com/social-media-marketing/social-media-strategy/social-media-marketing-trends-2020/">https://www.smartinsights.com/social-media-marketing/social-media-strategy/social-media-marketing-trends-2020/</a>
3	7 B2B Marketing Trends to Embrace in 2020	<a href="https://www.searchenginejournal.com/b2b-marketing-trends/344732/#close">https://www.searchenginejournal.com/b2b-marketing-trends/344732/#close</a>
4	Recent Marketing Predictions	<a href="https://www.marketo.com/infographics/marketing-">https://www.marketo.com/infographics/marketing-</a>

## 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, 15<sup>th</sup> 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
<b>UNIT I INTRODUCTION TO MARKETING</b>			
1.1	Meaning, Objectives	<ul style="list-style-type: none"> <li>• Define marketing</li> </ul>	<b>K1</b>
1.2	Classification of markets	<ul style="list-style-type: none"> <li>• Explain the different types of market</li> </ul>	<b>K2</b>
1.3	Evolution of the concept of marketing	<ul style="list-style-type: none"> <li>• Discuss the concept of market</li> </ul>	<b>K2</b>
1.4	Functions of marketing	<ul style="list-style-type: none"> <li>• List out the functions of marketing</li> </ul>	<b>K1</b>
1.5	Various approaches for marketing	<ul style="list-style-type: none"> <li>• Identify the various approaches for marketing</li> </ul>	<b>K2</b>
1.6	Marketing mix	<ul style="list-style-type: none"> <li>• Define the concept of marketing mix</li> <li>• How does organisations use the marketing mix (four Ps) to market their target customers.</li> </ul>	<b>K3</b>

1.7	Consumer behaviour	<ul style="list-style-type: none"> <li>State the meaning of consumer behavior</li> </ul>	<b>K1</b>
1.7.1	Factors affecting consumer behaviour	<ul style="list-style-type: none"> <li>Summarise the factors affecting consumer behavior</li> </ul>	<b>K2</b>
1.7.2	Buying decision behaviour	<ul style="list-style-type: none"> <li>Sketch the concepts influencing buying decision</li> </ul>	<b>K3</b>
1.7.3	Market Segmentation	<ul style="list-style-type: none"> <li>Examine the process of selecting an appropriate segmentation approach and deciding which customer segments to target for marketing activities.</li> </ul>	<b>K4</b>
<b>UNIT II PRODUCT</b>			
2.1	Meaning and Definition	<ul style="list-style-type: none"> <li>Recall the meaning of product</li> </ul>	<b>K1</b>
2.2	Features	<ul style="list-style-type: none"> <li>Interpret the various features of a product</li> </ul>	<b>K2</b>
2.3	Classification	<ul style="list-style-type: none"> <li>Compare and conclude the difference between each classification</li> </ul>	<b>K2</b>
2.4	Product planning and development	<ul style="list-style-type: none"> <li>Explain the product planning and development</li> </ul>	<b>K2</b>
2,5	Product life cycle	<ul style="list-style-type: none"> <li>Summarise the various stages in life cycle of a product</li> </ul>	<b>K2</b>
2.6	Branding,	<ul style="list-style-type: none"> <li>Define branding</li> </ul>	<b>K1</b>
2.6.1	Essentials of a good brand	<ul style="list-style-type: none"> <li>Recall the essentials of a good brand</li> </ul>	<b>K1</b>
2.6.2	Functions of branding	<ul style="list-style-type: none"> <li>Identify the functions of branding</li> </ul>	<b>K2</b>
2.6.3	Kinds of branding	<ul style="list-style-type: none"> <li>Relate the different kinds of branding</li> </ul>	<b>K1</b>
2.7	Packaging	<ul style="list-style-type: none"> <li>Define packaging</li> </ul>	<b>K1</b>
2.7.1	General functions	<ul style="list-style-type: none"> <li>Identify the general functions of a product</li> </ul>	<b>K2</b>
2.7.2	Kinds of packages	<ul style="list-style-type: none"> <li>Explain the various kinds of packages</li> </ul>	<b>K2</b>
<b>UNIT III PRICING AND DISTRIBUTION</b>			
3.1	Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of pricing and distribution</li> </ul>	<b>K1</b>
3.2	Objectives of Pricing	<ul style="list-style-type: none"> <li>Identify the main objectives of pricing</li> </ul>	<b>K2</b>

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



5.3	Importance of CRM	<ul style="list-style-type: none"> <li>Express the importance of CRM</li> </ul>	<b>K2</b>
5.4	Types of CRM	<ul style="list-style-type: none"> <li>Classify the different types of CRM</li> </ul>	<b>K2</b>
5.5	Stages of CRM	<ul style="list-style-type: none"> <li>Explain the various stages of CRM</li> </ul>	<b>K2</b>
5.6	CRM Cycle	<ul style="list-style-type: none"> <li>Compare CRM cycle in multi stage</li> </ul>	<b>K2</b>
5.7	Traditional Vs CRM marketing	<ul style="list-style-type: none"> <li>Differentiate between Traditional and CRM marketing</li> </ul>	<b>K4</b>
5.8	Recent Trends in Marketing	<ul style="list-style-type: none"> <li>Practice the recent trends and strategies in marketing</li> </ul>	<b>K3</b>
5.8.1	Digital marketing	<ul style="list-style-type: none"> <li>Discuss the different kinds of marketing model</li> </ul>	<b>K2</b>
5.8.2	E-Marketing	<ul style="list-style-type: none"> <li>Explain the concept E-Marketing</li> </ul>	<b>K2</b>
5.8.3	Tele Marketing	<ul style="list-style-type: none"> <li>Compare and analyse the functioning of different marketing models</li> </ul>	<b>K4</b>

### 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

**Name of the Course Co-ordinator: Ms. RUTH FELICIA**

<b>SEMESTER III</b>	<b>SBEC: I COMPUTERS IN OFFICE</b>	<b>CODE: U22BAPS1</b>
<b>CREDITS: 2</b>		<b>HOURS PER WEEK:2 TOTAL HOURS:60</b>

**COURSE OUTCOMES**

On completion of this course the learners will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Identify the importance of office automation both in education and in career	K2	I
2	Develop skills to perform documentation in Microsoft Word	K5	II
3	Choose menus and perform operations related to MS Word	K6	II
4	Construct formulas using MS-Excel menus to perform statistical, mathematical and financial functions	K5	III
5	Choose and Create slide presentations with text, graphics and animation effects	K6	IV
6	Experiment with Entering and Editing Data – Finding, Sorting and Displaying data from databases.	K4	V

### **UNIT I INTRODUCTION TO OFFICE AUTOMATION**

**(6 Hrs)**

- 1.1 Meaning and Information
- 1.2 Nature of Office work
- 1.3 Functions of an Office
- 1.4 Office Communications tools
- 1.5 Services of an Office
- 1.6 Need for office automation
- 1.7 Summary of Office Automation.

### **UNIT II MS WORD**

**(6 Hrs)**

- 2.1 MS-WORD – file creation
- 2.2 Text Manipulations
- 2.3 Usage of Numbering, Bullets
- 2.4 Tools and Headers. Usage of Spell Check and Find and Replace
- 2.5 Text Formatting
- 2.6 Picture Insertion and Alignment
- 2.7 Creation of Documents Using Templates
- 2.8 Creation of Templates-Mail Merge Concept
- 2.9 Copying Text and Picture from Excel
- 2.10 Creation of Tables, Formatting Tables
- 2.11 Splitting the Screen-Opening Multiple Document
- 2.12 Inserting Symbols in Documents

### **UNIT III MS-EXCEL**

**(6 Hr)**

- 1.1 Creation of Worksheet and Entering Information-
- 1.2 Aligning , Editing Data in Cell
- 1.3 Excel Function (Date , Time, Statistical, Mathematical, Financial Functions)
- 1.4 Changing of Column Width and Row Height (Column and Range of Column)
- 1.5 Moving, copying, Inserting and Deleting Rows and Columns
- 1.6 Formatting Numbers and Other Numeric Formats
- 1.7 Drawing Borders around Cells
- 1.8 Creation of Charts raising Moving
- 1.9 Changing Chart Type
- 1.10 Controlling the Appearance of a Chart

**UNIT IV MS - POWERPOINT (6 Hrs)**

- 4.1 Working with Slides
- 4.2 Creating, saving, closing presentation
- 4.3 Adding Headers and footers -Changing slide layout
- 4.4 Working fonts and bullets- Inserting
- 4.5 Clipart - Working with Clipart
- 4.6 Applying Transition and animation effects
- 4.7 Run and Slide Show

**UNIT V MS ACCESS (6 Hrs)**

- 5.1 Introduction to Access
- 5.2 Creating a Simple Database and Tables
- 5.3 Entering and Editing Data – Finding, Sorting and Displaying Data.

**UNIT VI TOPICS FOR SELF STUDY**

Sl.No.	Topics	Weblinks
1.	Microsoft Outlook	<a href="http://www.asciutto.com/outlook/Outlook2016_StudyGuide_PDF.pdf">http://www.asciutto.com/outlook/Outlook2016_StudyGuide_PDF.pdf</a>
2.	Microsoft Publisher	<a href="https://www.youtube.com/watch?v=z7gqkAaKfwE">https://www.youtube.com/watch?v=z7gqkAaKfwE</a>
3.	Microsoft Onenote	<a href="https://www.youtube.com/watch?v=z7gqkAaKfwE">https://www.youtube.com/watch?v=z7gqkAaKfwE</a>

**TEXT**

Taxali, R.K- PC Software for WINDOWS Made Simple- Tata McGraw Hill

**REFERENCES**

Sanjay Saxena - A First Course in Computers- Vikas Publications

**WEBLINKS**

<https://www.hitechnectar.com>

<https://docs.microsoft.com>

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I INTRODUCTION TO OFFICE AUTOMATION</b>			
<b>1</b>	1.1 Meaning and Information	<ul style="list-style-type: none"> <li>Recognize the basic concepts of Office Automation.</li> </ul>	K2
	1.2 Nature of Office work	<ul style="list-style-type: none"> <li>Describe the nature of MS-Office</li> </ul>	K2
	1.3 Functions of an Office	<ul style="list-style-type: none"> <li>Explain the functions of Office</li> </ul>	K2
	1.4 Office Communication tools	<ul style="list-style-type: none"> <li>Explain the office communications tools</li> </ul>	K2
	1.5 Services of an Office	<ul style="list-style-type: none"> <li>Identify the services of an office</li> </ul>	K2
	1.6 Need for office Automation	<ul style="list-style-type: none"> <li>Explain the need for Office automation</li> </ul>	K2
	1.7 Summary of Office Automation.	<ul style="list-style-type: none"> <li>Summarize the importance of Office automation.</li> </ul>	K2
<b>UNIT II MS-WORD</b>			
<b>2</b>	2.1 File creation	<ul style="list-style-type: none"> <li>Create and manage file documents</li> </ul>	K3
	2.2 Text Manipulations	<ul style="list-style-type: none"> <li>Use of Text manipulation techniques</li> </ul>	K3
	2.3 Usage of Numbering, Bullets	<ul style="list-style-type: none"> <li>Experiment with numbering and Bullets.</li> </ul>	K3
	2.4 Tools and Headers. Usage of Spell Check and Find and Replace	<ul style="list-style-type: none"> <li>Choose menus and perform operations related to the use of Headers. Spell check, Find and Replace.</li> </ul>	K3
	2.5 Text Formatting	<ul style="list-style-type: none"> <li>Make Use of Text Formatting, in document</li> </ul>	K3
	2.6 Picture Insertion and Alignment	<ul style="list-style-type: none"> <li>Practice Inserting Picture and Alignment</li> </ul>	K3
	2.7 Creation of Documents	<ul style="list-style-type: none"> <li>Create Documents Using Templates</li> </ul>	K3

	Using Templates		
	2.8 Creation of Templates-Mail Merge Concept	<ul style="list-style-type: none"> <li>● Explain Mail Merge Concept</li> </ul>	K5

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
	2.9 Copying Text and Picture From Excel	<ul style="list-style-type: none"> <li>● Use Text and Picture From Excel to word document</li> </ul>	K3
	2.10 Creation of Tables, Formatting Tables	<ul style="list-style-type: none"> <li>● Create and format Tables.</li> </ul>	K3
	2.11 Splitting the Screen-Opening Multiple Documents	<ul style="list-style-type: none"> <li>● Use Splitting of Screen Opening Multiple Documents</li> </ul>	K3
	2.12 Inserting Symbols in Documents.	<ul style="list-style-type: none"> <li>● Use Insert Symbols in Documents</li> </ul>	K3
<b>UNIT III MS – EXCEL</b>			
<b>3</b>	3.1 Creation of Worksheet and entering Information.	<ul style="list-style-type: none"> <li>● Construct worksheets and enter data</li> </ul>	K5
	3.2 Aligning, Editing Data in Cell.	<ul style="list-style-type: none"> <li>● Identify the operations related to alignment, editing and formatting data in cells.</li> </ul>	K2
	3.3 Excel Functions in Statistical, Mathematical, Financial Functions)	<ul style="list-style-type: none"> <li>● Construct formulas in Statistical, Mathematical and Financial Functions</li> </ul>	K3
	3.4 Changing of Column Width and Row Height (Column and Range of Column)	<ul style="list-style-type: none"> <li>● Choose menus in worksheet to perform operations related to changing of Column, Width and Row Height.</li> </ul>	K3
	3.5 Moving, copying, Inserting and Deleting Rows and Columns	<ul style="list-style-type: none"> <li>● Develop the skills in moving, copying, inserting and deleting rows and columns in worksheets</li> </ul>	K3
	3.6 Formatting Numbers and Other Numeric Formats	<ul style="list-style-type: none"> <li>● Use the Numeric Format techniques</li> </ul>	K3
	3.7 Drawing Borders around Cells	<ul style="list-style-type: none"> <li>● Use the Drawing Borders around Cells</li> </ul>	K3
	3.8 Creation of Charts raising Moving	<ul style="list-style-type: none"> <li>● Develop Charts and objects using excel</li> </ul>	K3

	3.9 Changing Chart Types	<ul style="list-style-type: none"> <li>Develop different types of Charts using excel</li> </ul>	K3
	3.10 Controlling the Appearance of a Chart	<ul style="list-style-type: none"> <li>Develop and modify the controlling and appearance of charts.</li> </ul>	K3

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
<b>UNIT IV MS – POWER POINT</b>			
<b>4</b>	4.1 Working with Slides Creating, saving, closing presentation	<ul style="list-style-type: none"> <li>Create, edit, save, close and print presentations</li> </ul>	K6
	4.2 Adding Headers and footers –Changing slide layout	<ul style="list-style-type: none"> <li>Create and manipulate simple slide shows using the Headers and footers.</li> </ul>	K6
	4.3 Working fonts and bullets- Inserting	<ul style="list-style-type: none"> <li>Identify operations using the working of fonts and bullets.</li> </ul>	K2
	4.4 Clipart - Working with Clipart	<ul style="list-style-type: none"> <li>Recognize the use of clip arts</li> </ul>	K2
	4.5Applying Transition and animation effects Run and Slide Show	<ul style="list-style-type: none"> <li>Create slide presentations that include text, graphics and animation effects</li> </ul>	K6
<b>UNIT V MS – ACCESS</b>			
<b>5</b>	5.1Introduction to Access	<ul style="list-style-type: none"> <li>Define MS- Access</li> </ul>	K2
	5.2Creating a Simple Database and Tables	<ul style="list-style-type: none"> <li>Explain Creating a Simple Database and Tables</li> </ul>	K2
	5.3Entering and Editing Data – Finding, Sorting and Displaying Data.	<ul style="list-style-type: none"> <li>Experiment with Entering and Editing Data – Finding, Sorting and Displaying Data</li> </ul>	K4

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

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Assignment</li> <li>3. Labs</li> <li>4. Presentations</li> <li>5. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

Name of the Course Co-ordinator: Dr. SIDDIQUE

<b>SEMESTER –III</b>	<b>NMEC-I</b>	<b>CODE: U21BA3E1</b>
<b>CREDITS: 2</b>	<b>PRINCIPLES OF COMMERCE</b>	<b>TOTAL HOURS: 75</b>

### 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
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### **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	<a href="https://www.digivate.com/blog/online-marketing/the-e-commerce-marketing-mix-8-principles-infographic/">https://www.digivate.com/blog/online-marketing/the-e-commerce-marketing-mix-8-principles-infographic/</a>
2	Recent Reforms in Financial Sector	<a href="https://www.civilserviceindia.com/subject/Management/notes/recent-reforms-in-financial-sector.html">https://www.civilserviceindia.com/subject/Management/notes/recent-reforms-in-financial-sector.html</a>
3	Advertisement copy	<a href="http://docshare01.docshare.tips/files/29460/294602834.pdf">http://docshare01.docshare.tips/files/29460/294602834.pdf</a>
4	Functions of Selling	<a href="https://www.yourarticlelibrary.com/marketing/marketing-management/selling/99747">https://www.yourarticlelibrary.com/marketing/marketing-management/selling/99747</a>

## 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
<b>UNIT 1 INTRODUCTION TO COMMERCE</b>			
1.1	Economic activities – Concept of Business Characteristics of business Objectives of business	<ul style="list-style-type: none"> <li>Recall the concepts related to business</li> <li>Describe the Characteristics of Business</li> <li>Outline the objectives of business</li> </ul>	<b>K2</b>
1.2	Classification of business activities: Industry and Commerce	<ul style="list-style-type: none"> <li>Classify the types of industries</li> </ul>	<b>K2</b>

1.3	Industry–Types-Primary and Secondary Commerce: Trade and Aids to trade- Types	<ul style="list-style-type: none"> <li>Summarize the various aids to trade</li> <li>Discuss the different types of Industry</li> </ul>	<b>K2</b>
<b>UNIT II FORMS OF ORGANISATION</b>			
2.1	Forms of Organization- Sole proprietorship	<ul style="list-style-type: none"> <li>Explain the features of Sole Proprietorship</li> <li>Categorize the various forms of organizations</li> </ul>	<b>K4</b>
2.2	Partnership firm	<ul style="list-style-type: none"> <li>Identify the types of Partners in a Partnership firm</li> </ul>	<b>K2</b>
2.3	Joint stock company- features, merits and demerits Formation of company	<ul style="list-style-type: none"> <li>Define the term Company</li> <li>Explain the different types of Company</li> <li>Summarise the procedure in the formation of a company</li> </ul>	<b>K2</b>
2.4	MoA-AoA-Prospectus Public enterprises-Co-operative societies	<ul style="list-style-type: none"> <li>Outline the features of public enterprises</li> <li>Discuss the features of Cooperative societies</li> <li>Explain the contents of AOA and MOA</li> </ul>	<b>K2</b>
<b>UNIT III TRANSPORTATION AND WAREHOUSE</b>			
3.1	Transport-Functions Modes of transport- Road, Railway, Water, Airway	<ul style="list-style-type: none"> <li>Explain the functions of transport</li> <li>Identify the various modes of transport</li> </ul>	<b>K2</b>
3.2	Advantages and disadvantages of Transportation	<ul style="list-style-type: none"> <li>Summarize the advantages and disadvantages of transportation</li> </ul>	<b>K2</b>
3.3	Warehouse - Types and functions	<ul style="list-style-type: none"> <li>Classify the types of warehouse</li> <li>Discuss the functions of warehouse</li> </ul>	<b>K2</b>
<b>UNIT IV BANKING AND INSURANCE</b>			
4.1	Banking- Functions of Banks	<ul style="list-style-type: none"> <li>Discuss the purpose of banks</li> <li>Examine the functions of banks</li> </ul>	<b>K4</b>
4.2	Types of Bank Accounts Insurance- Principles of insurance Types of insurance, Advantages of insurance.	<ul style="list-style-type: none"> <li>Recall the meaning of the term insurance</li> <li>Explain the Types of insurance</li> <li>Determine the advantages of insurance</li> </ul>	<b>K5</b>
<b>UNIT V MARKETING AND ADVERTISING</b>			

5.1	Marketing- Definition- Functions	<ul style="list-style-type: none"> <li>Define marketing</li> <li>Classify the functions of Marketing</li> </ul>	<b>K2</b>
5.2	Marketing Mix Market segmentation	<ul style="list-style-type: none"> <li>Discuss the 7 Ps of Marketing Mix</li> <li>Explain the markets based on Market Segmentation</li> </ul>	<b>K2</b>
5.3	Advertising- Types Advertising media-Kinds of media-Advantages and disadvantages	<ul style="list-style-type: none"> <li>Define Advertising</li> <li>Explain the different types of Advertising.</li> <li>Compare the different kinds of advertising media</li> </ul>	<b>K2</b>

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

Name of the Course Co-ordinator: Dr. Siddique

<b>SEMESTER –IV</b>	<b>CORE: V</b>	<b>CODE: U21BA405</b>
<b>CREDITS: 5</b>	<b>COST ACCOUNTING</b>	<b>TOTAL HOURS: 75</b>

### **COURSE OUTCOMES**

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

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Prepara cost sheet to find the Cost of production/Sales	<b>K6</b>	<b>I</b>
<b>2</b>	Create a Stores ledger Account by applying different methods of pricing the issue of materials	<b>K6</b>	<b>I</b>
<b>3</b>	Calculate labour turnover by using various methods to calculate labour cost.	<b>K4</b>	<b>II</b>
<b>4</b>	Apply the different methods of apportionment of overheads	<b>K3</b>	<b>III</b>
<b>5</b>	Prepare Contract Accounts with Notional profit and Process Accounts with Normal loss, abnormal loss and abnormal gain in Certain Industries.	<b>K6</b>	<b>IV</b>

<b>6</b>	Calculate the cost using operating costing in different types of industries.	<b>K4</b>	<b>V</b>
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**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	<a href="https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/">https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/</a>
2	Activity based costing	<a href="https://www.investopedia.com/terms/a/abc.asp">https://www.investopedia.com/terms/a/abc.asp</a>
3	Product Life cycle costing	<a href="https://www.yourarticlelibrary.com/accounting/costing/life-cycle-costing-meaning-benefits-and-effects/53110ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z">https://www.yourarticlelibrary.com/accounting/costing/life-cycle-costing-meaning-benefits-and-effects/53110ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z</a>
4	Bench marking costs	<a href="https://www.conklindd.com/t-Articlesbenchmarkingcosts.aspx">https://www.conklindd.com/t-Articlesbenchmarkingcosts.aspx</a>

### TEXT BOOK

1. R.S.N.Pillai, V.Bagavathi, Cost Accounting, S. Chand Publications, 5<sup>th</sup> 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
<b>UNIT I INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS &amp; MATERIAL CONTROL.</b>			
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	<ul style="list-style-type: none"> <li>• Define Cost, Cost Accounting and Cost Accountancy</li> <li>• Summarize the Merits and Demerits of Cost Accounting</li> <li>• Classify the different types and the elements</li> </ul>	<b>K2</b>

	1.1.9 Cost reduction	of cost <ul style="list-style-type: none"> <li>• What is Cost Centre and Cost Unit</li> </ul>	
1.2	Cost sheet 1.2.1 Treatment of stock or incentives 1.2.2 Tender and quotations	<ul style="list-style-type: none"> <li>• Examine the treatment of stock in Cost sheet</li> <li>• Estimate the Cost of Production/Sales by preparing a cost sheet</li> </ul>	<b>K6</b>
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	<ul style="list-style-type: none"> <li>• Calculate the minimum maximum and the re-ordering level for stock of materials</li> <li>• Illustrate the Economic Ordering quantity of materials for a concern</li> </ul>	<b>K2</b>
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	<ul style="list-style-type: none"> <li>• Discuss the various methods of pricing the issue of materials</li> </ul>	<b>K2</b>
<b>UNIT II COMPUTATION AND CONTROL OF LABOUR COST</b>			

2.1	Labour cost 2.1.1 Introduction 2.1.2 Types of Labour	<ul style="list-style-type: none"> <li>• What is Labour cost?</li> </ul>	<b>K2</b>
2.2	Labour turnover	<ul style="list-style-type: none"> <li>• Discuss about Labour turnover</li> </ul>	<b>K2</b>
2.3	Methods and measurement of Labour turnover 2.3.1 Separation method 2.3.2 Replacement method	<ul style="list-style-type: none"> <li>• Apply the various methods of measuring Labour Turnover</li> </ul>	<b>K3</b>
2.4	Idle time and Overtime	<ul style="list-style-type: none"> <li>• Identify Idle Time and Overtime in Labour costing</li> <li>• Measure the Labour Cost when there is Idle Time and Over Time</li> </ul>	<b>K4</b>
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"> <li>• Compare the various methods of remuneration for Labour</li> </ul>	<b>K2</b>

2.6	<p>Premium Bonus plans</p> <p>2.6.1 Halsey premium plan</p> <p>2.6.2 Halsey-weir scheme</p> <p>2.6.3 Rowan plan</p> <p>2.6.4 Barth's variable sharing plan</p> <p>2.6.5 Emerson's Efficiency plan</p> <p>2.6.6 Bedeaux's point premium system</p>	<ul style="list-style-type: none"> <li>• Calculate Bonus for Labour under various methods of Premium Bonus Plans.</li> </ul>	<b>K4</b>
<b>UNIT III OVERHEADS</b>			
3.1	Meaning and Definition of overheads	<ul style="list-style-type: none"> <li>• Define Overheads</li> </ul>	<b>K1</b>
3.2	Importance of Overhead cost	<ul style="list-style-type: none"> <li>• Explain the importance of the allocation of</li> </ul>	<b>K2</b>
3.3	Allocation of Overheads	<ul style="list-style-type: none"> <li>• what is allocation of overheads</li> </ul>	<b>K2</b>
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"> <li>• Identify the importance of apportionment of Overheads</li> <li>• Apply the various methods of apportionment of overheads</li> </ul>	<b>K3</b>
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"> <li>• Discuss the different types of overhead rate</li> </ul>	<b>K2</b>

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	<ul style="list-style-type: none"> <li>Apply the methods of Absorption of Overheads</li> <li>Measure the Machine hour rate</li> </ul>	<b>K3</b>
3.7	Under and over absorption of overheads.	<ul style="list-style-type: none"> <li>Identify Under and Over Absorption of Overheads</li> </ul>	<b>K3</b>
<b>UNIT IV RECONCILIATION OF COST AND FINANCIAL ACCOUNTS &amp; METHODS OF COSTING(JOB, BATCH AND CONTRACT)</b>			
4.1	Reconciliation of cost and financial accounts	<ul style="list-style-type: none"> <li>Compare the Profit and loss of cost and financial accounts and reconcile them.</li> </ul>	<b>K2</b>
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"> <li>Define Job costing</li> <li>Estimate a Job Cost sheet</li> </ul>	<b>K2</b>
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"> <li>Define Batch costing</li> <li>Estimate the Economic Batch quantity</li> </ul>	<b>K2</b>

4.4	<p>Contract costing</p> <p>4.4.1 Introduction</p> <p>4.4.2 Characteristic Features of contracts and contract costing</p> <p>4.4.3 Recording of Costs of a Contract</p> <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>	<ul style="list-style-type: none"> <li>• Define Contract costing</li> <li>• List out the characteristic features of Contract costing</li> <li>• Estimate the Notional Profit or loss on Contract and with Escalation clause by preparing a contract account</li> </ul>	<b>K6</b>
<b>UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)</b>			
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"> <li>• Relate operating/Operation/Service costing</li> <li>• Calculate cost per unit in transport costing</li> <li>• Illustrate the costing procedures in transport Business</li> </ul>	<b>K4</b>

5.2	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)	<ul style="list-style-type: none"> <li>Define Process Costing</li> <li>Identify the costing procedures</li> <li>Calculate Normal loss, Abnormal loss and Abnormal gain by preparing Process Accounts</li> </ul>	<b>K4</b>
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### MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	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

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

Name of the Course Co-ordinator: Dr. SIDDIQUE



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

## **COURSE OUTCOMES**

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Discuss the various kinds of contract under the Indian Contract Act 1872	<b>K2</b>	<b>I</b>
<b>2</b>	Categorise the essentials of a valid contract	<b>K4</b>	<b>I</b>
<b>3</b>	Apply the provisions of the sale of Goods Act with respect to the transfer of property	<b>K3</b>	<b>II</b>
<b>4</b>	Explain the rights and duties of partners over other partners	<b>K5</b>	<b>III</b>

<b>5</b>	Relate the provisions of Companies Act with the appointment and removal of directors.	<b>K4</b>	<b>IV</b>
<b>6</b>	Describe the rights and reliefs of consumers under Consumer protection Act 1986	<b>K2</b>	<b>V</b>

### **Unit I Indian Contract Act 1872**

- 1.1 Definition, kinds and concepts of contracts.
- 1.2 Offer and Acceptance
- 1.3 Consideration
- 1.4 Capacity of Parties
- 1.5 Free Consent
- 1.6 Legality and Objects of consideration
- 1.7 Void Agreements
- 1.8 Performance of Contract.
- 1.9 Discharge of Contract and Remedies.

### **Unit II Sale of Goods Act 1930**

- 2.1 Contract of Sales of Goods
- 2.2 Conditions and Warranties
- 2.3 Transfer of Property
- 2.4 Performance of a contract of sale
- 2.5 Rights of unpaid Seller

### **Unit III Indian Partnership Act, 1932**

- 3.1 Concept of partnership: -Partnership and company, Hindu joint family firm, Test for determination of existence for partnership. Kinds of partnerships
- 3.2 Registration, Effects of non-registration.
- 3.3 Rights and duties of partners towards other partners.
- 3.4 Authority of partner and liabilities towards third parties
- 3.5 Admission, retirement, expulsion of partners and their liabilities
- 3.6 Dissolution of the firm

### **Unit IV Companies Act, 2013**

- 4.1 Company-Definition, Meaning, Features and Types of Companies
- 4.2 Incorporation of a Company- Memorandum of Association, Article of Association and Prospectus, Statement in lieu of Prospectus and share capital structure.
- 4.3. Company Management and Board Meeting:  
Administrative Hierarchy - Board of Director –Director- Legal Position, Appointment, Qualification, Disqualification, Removals Power, duties, Liabilities.

Managing Director – Meaning, Appointment, and Disqualification. Manager-Meaning, Disqualification.

4.4 Company Meetings:

Meaning of meeting-General Body meeting – statutory Meeting, Annual General meeting, Extra ordinary meeting-Board Meeting.

**Unit V Consumer Protection Act, 1986**

5.1 Salient features of Act.

5.2 Definitions-Consumer, Complaint, Services, Defect and

5.3 Deficiency, Complainant.

5.4 Rights and Reliefs available to consumer.

5.5 Procedure to file complaint.

5.6 Consumer Disputes Redressal Agencies (Composition, Jurisdiction, Powers and Functions.)

5.7 Procedure followed by Redressal Agencies

**Text Books**

1. N.D. Kapoor, (2018) - Elements of Mercantile Law, Sultan Chand & Sons (P) Ltd, India.
2. Company Law with supplement of Companies (Amendment) Act, 2017-A famous Text Book on Company Law, Avtar Singh, Eastern Book Company, 1<sup>st</sup> January, 2018.

**Books for Reference**

1. K. R. Bulchandani, (2016), Business Law for Management, Himalaya Publishing House Pvt. Ltd, Geetanjali Press Pvt. Ltd, Mumbai, India.
2. P.C. Tulsian (2014) - Business Law, Third Edition, McGraw- Hill Education Pvt. Ltd, Typeset at Tej Composers, New Delhi, India.

**Web Links**

1. <https://www.incometaxindia.gov.in/pages/acts/indian-contract-act.aspx>
2. <https://www.india.gov.in/indian-contract-act-1872-0>
3. [https://www.icai.org/post.html?post\\_id=10086](https://www.icai.org/post.html?post_id=10086)
4. <https://indiankanoon.org/doc/171398/>
5. <https://www.toppr.com/guides/business-law/>

**SPECIFIC LEARNING OUTCOMES**

Unit	Content of the Unit	Learning Outcomes	Blooms
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			<b>Taxonomic Level of Transaction</b>
<b>UNIT I – INDIAN CONTRACT ACT 1872</b>			
1.1	Indian Contracts Act-1872 Definition, kinds and concepts of contracts.	<ul style="list-style-type: none"> <li>Recall the definition of a Contract</li> <li>Explain the classifications of Contract</li> </ul>	K2
1.2	Offer and Acceptance	<ul style="list-style-type: none"> <li>Define Offer and Acceptance</li> <li>Identify the circumstances under which an offer will lapse</li> </ul>	K2
1.3	Consideration	<ul style="list-style-type: none"> <li>Define consideration</li> <li>Discuss the rules regarding consideration</li> <li>Examine the statement “contract without considerations is void”</li> </ul>	K3
1.4	Capacity of Parties	<ul style="list-style-type: none"> <li>Identify the rules regarding the capacity of parties to enter into the contract</li> <li>Apply case laws in the area of business regarding capacity of parties</li> </ul>	K3
1.5	Free Consent	<ul style="list-style-type: none"> <li>Define free consent</li> <li>Differentiate misrepresentation from fraud</li> </ul>	K4
1.6	Legality and Objects of consideration	<ul style="list-style-type: none"> <li>Identify the exceptions to the rule that an agreement in restraint of trade is void</li> </ul>	K2
1.7	Void Agreements	<ul style="list-style-type: none"> <li>Identify the rules regarding void agreement</li> </ul>	K2

1.8	Performance of Contract.	<ul style="list-style-type: none"> <li>Identify the laws in the area of business regarding performance of contract.</li> </ul>	K3
1.9	Discharge of Contract and Remedies.	<ul style="list-style-type: none"> <li>Summarize the various modes of discharge of contract</li> <li>Define Breach of contract</li> <li>Classify the remedies that are available to the affected party in case of breach of contract</li> </ul>	K3
<b>UNIT II THE SALE OF GOODS ACT 1930</b>			
2.1	Contract of Sales of Goods	<ul style="list-style-type: none"> <li>Define contract of sale</li> <li>Explain the essential elements of a contract of sale</li> </ul>	K2
2.2	Conditions and Warranties	<ul style="list-style-type: none"> <li>State the exceptions to the rule caveat emptor</li> <li>Identify the implied conditions and warranties in a contract of sale</li> </ul>	K3
2.3	Transfer of Property	<ul style="list-style-type: none"> <li>Apply the provisions of the sale of Goods Act with respect to the Transfer of property</li> </ul>	K3
2.4	Performance of a contract of sale	<ul style="list-style-type: none"> <li>Identify the exceptions to the rule that an agreement in restraint of trade is void</li> </ul>	K2
2.5	Rights of unpaid Seller	<ul style="list-style-type: none"> <li>Summarize the rights of unpaid seller</li> </ul>	K3
<b>UNIT III THE INDIAN PARTNERSHIP ACT, 1932</b>			

3.1	Concept of partnership Partnership and company, Hindu joint family firm, Test for determination of existence for partnership. Kinds of partnerships	<ul style="list-style-type: none"> <li>• Define the partnership</li> <li>• Describe the contents of partnership deed</li> <li>• Explain the kinds of partnership</li> <li>• Distinguish between Partnership and Company</li> </ul>	K1  K2  K2 K4
3.2	Registration, Effects of non-registration	<ul style="list-style-type: none"> <li>• Examine the effects of registration and non registration of Partnership firm</li> </ul>	K4
3.3	Rights and duties of partners towards other partners.	<ul style="list-style-type: none"> <li>• Analyze the rights and duties of partners towards partners and third parties</li> </ul>	K4
3.4	Authority of partner and liabilities towards third parties	<ul style="list-style-type: none"> <li>• Describe the authority and liability of partner towards third party.</li> </ul>	K2
3.5	Admission, retirement, expulsion of partners and their liabilities	<ul style="list-style-type: none"> <li>• Identify the rules regarding Admission, retirement, expulsion of partners</li> </ul>	K3
3.6	Dissolution of the firm	<ul style="list-style-type: none"> <li>• Summarize the conditions under which the firm dissolved</li> </ul>	K2
<b>UNIT IV THE COMPANIES ACT, 2013</b>			
4.1.1	Company-Definition, Meaning,	<ul style="list-style-type: none"> <li>• Define company</li> <li>• Explain the meaning of Company</li> </ul>	K2
4.1.2	Features and Types of Companies	<ul style="list-style-type: none"> <li>• Analyze the features of Company</li> <li>• Describe the types of companies</li> </ul>	K4
4.1.3	Incorporation of a Company	<ul style="list-style-type: none"> <li>• Summarize the procedures for incorporation of company</li> </ul>	K3
4.1.4	Memorandum of Association	<ul style="list-style-type: none"> <li>• Explain the contents of Memorandum</li> </ul>	K2

4.1.5	Article Of Association and Prospectus	<ul style="list-style-type: none"> <li>• Discuss the contents of Article of Association</li> <li>• Explain the types of Prospectus</li> </ul>	K2
4.1.6	Statement in lieu of Prospectus and share capital structure	<ul style="list-style-type: none"> <li>• Explain the statement in lieu of prospectus.</li> </ul>	K2
4.2.1	Company Management	<ul style="list-style-type: none"> <li>• Discuss about management of Company</li> </ul>	K2
4.2.2	Board of Director	<ul style="list-style-type: none"> <li>• Explain the structure of Board of Director</li> </ul>	K2
4.2.3	Legal Position of Director	<ul style="list-style-type: none"> <li>• Analyze the legal position of Director</li> </ul>	K4
4.2.4	Appointment,	<ul style="list-style-type: none"> <li>• Explain the procedures for appointment of Company Director</li> </ul>	K2
4.2.5	Qualification,	<ul style="list-style-type: none"> <li>• Describe the qualification of Director</li> </ul>	K2
4.2.6	Disqualification,	<ul style="list-style-type: none"> <li>• Discuss the disqualification of Company Director</li> </ul>	K2
4.2.7	Removals, Power, duties, Liabilities.	<ul style="list-style-type: none"> <li>• Describe the procedures for removal of Director</li> <li>• State the powers of Company Director</li> <li>• Summarize the duties and liabilities of Company Director</li> </ul>	K2 K1 K3
4.2.8	Managing Director	<ul style="list-style-type: none"> <li>• Explain the functions of Managing Director</li> </ul>	K2
4.2.9	Appointment and Disqualification.	<ul style="list-style-type: none"> <li>• Summarize the procedures for appointment and Disqualification</li> </ul>	K3

4.2.10	Manager-Meaning, Disqualification	<ul style="list-style-type: none"> <li>• Explain the role of Manager of a Company</li> <li>• Describe the disqualification of a manager of a company.</li> </ul>	K2  K2
4.3.1	Meaning of meeting	<ul style="list-style-type: none"> <li>• Explain the types of Company Meeting</li> <li>• Discuss the requirements of a valid meeting</li> </ul>	K2  K2
4.3.2	Statutory Meeting,	<ul style="list-style-type: none"> <li>• Discuss about Statutory Meeting</li> </ul>	K2
4.3.3	Annual General meeting,	<ul style="list-style-type: none"> <li>• Explain the purposes of Annual General Meeting</li> </ul>	K2
4.3.4	Extra ordinary meeting-	<ul style="list-style-type: none"> <li>• Describe the circumstances which require an Extraordinary General meeting</li> </ul>	K2
4.3.5	Board Meeting.	<ul style="list-style-type: none"> <li>• Discuss about Board meeting</li> </ul>	K2
<b>UNIT V THE CONSUMER PROTECTION ACT, 1986</b>			
5.1	Salient features of Act.	<ul style="list-style-type: none"> <li>• Define consumer protection and its salient features.</li> </ul>	K1
5.2	Definitions-Consumer, Complaint, Services,	<ul style="list-style-type: none"> <li>• Discuss the circumstances under which the consumer can complains</li> </ul>	K2
5.3	Deficiency, Complaint. Procedure to file complaint	<ul style="list-style-type: none"> <li>• Discuss the procedures to file complaints</li> </ul>	K2
5.4	Rights and Reliefs available to consumer	<ul style="list-style-type: none"> <li>• Identifies the Rights and Reliefs available to consumer</li> </ul>	K3
5.5	Consumer Disputes Redressal Agencies (Composition, Jurisdiction, Powers and Functions.)	<ul style="list-style-type: none"> <li>• Interpret and apply case laws regarding consumer disputes</li> <li>• Explain the powers and functions of Redressal Agencies</li> </ul>	K5  K2
5.6	Procedure followed by Redressal Agencies	<ul style="list-style-type: none"> <li>• Explain the Procedures to be followed by Redressal Agencies</li> </ul>	K2



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

### COURSE ASSESSMENT METHODS

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

**Name of the Course Co-ordinator: Ms. RUTH FELICIA**

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

### 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**

<b>Sl. No</b>	<b>Topics</b>	<b>Web Links</b>
1.	Social Commerce	<a href="https://tinuiti.com/blog/paid-social/social-commerce-by-channel/">https://tinuiti.com/blog/paid-social/social-commerce-by-channel/</a>
2.	Influencer Marketing	<a href="https://influencermarketinghub.com/what-is-influencer-marketing/">https://influencermarketinghub.com/what-is-influencer-marketing/</a>
3.	Augmented Reality	<a href="https://cyfuture.com/blog/augmented-reality-in-retail-">https://cyfuture.com/blog/augmented-reality-in-retail-</a>

	Powered Shopping experiences	<a href="#">transforming-online-shopping-experience-for-customers/experiences</a>
4.	Smart speaker shopping	<a href="https://trinityaudio.ai/how-much-are-we-shopping-via-smart-speakers/">https://trinityaudio.ai/how-much-are-we-shopping-via-smart-speakers/</a>

## 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](http://data.conferenceworld.in/IIMT_NHSEMH/12.pdf)

## SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I RETAILING</b>			
1.1	Meaning	<ul style="list-style-type: none"> <li>● Recall the term retailing</li> </ul>	<b>K1</b>
1.2	Definition	<ul style="list-style-type: none"> <li>● Define retail management</li> </ul>	<b>K1</b>
1.3	Characteristics	<ul style="list-style-type: none"> <li>● Explain the characteristics of retailing</li> </ul>	<b>K2</b>
1.4	Retailing Principles	<ul style="list-style-type: none"> <li>● Identify a law or fact of retailing</li> </ul>	<b>K3</b>

1.5	Retail sales objectives	<ul style="list-style-type: none"> <li>Identify the objectives of retail sales</li> </ul>	<b>K2</b>
1.6	Retailing in India	<ul style="list-style-type: none"> <li>Explain the retailing business in India and across the world</li> </ul>	<b>K2</b>
1.7	Across the globe		
1.8	Emerging trends in retailing	<ul style="list-style-type: none"> <li>Summarize the recent trends in retailing</li> </ul>	<b>K2</b>
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"> <li>Examine the retail formats</li> <li>Compare store and non-store based retailing with traditional and non-traditional retailing</li> <li>Explain internet and cyber retailing</li> </ul>	<b>K4</b>
<b>UNIT II STORE LOCATION</b>			
2.1	Importance	<ul style="list-style-type: none"> <li>Evaluate the importance of store location</li> </ul>	<b>K5</b>
2.2	Selection of loyalty	<ul style="list-style-type: none"> <li>Discuss the selection of loyalty</li> </ul>	<b>K2</b>
2.3	Site analysis	<ul style="list-style-type: none"> <li>Discuss the various site and trading analysis</li> </ul>	<b>K2</b>
2.4	Trading analysis		
2.5	Demand and supply density	<ul style="list-style-type: none"> <li>Identify the demand and supply density</li> </ul>	<b>K2</b>
2.6	Site availability	<ul style="list-style-type: none"> <li>Discuss about the site availability</li> </ul>	<b>K2</b>
2.7	Trends in store location	<ul style="list-style-type: none"> <li>Analyze the trends in store location</li> </ul>	<b>K4</b>
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> <li>Explain about the segmentation in retail marketing</li> </ul>	<b>K2</b>
2.9	Significance	<ul style="list-style-type: none"> <li>List out the importance of retail marketing segmentation</li> </ul>	<b>K1</b>
2.10	Market segmentation process	<ul style="list-style-type: none"> <li>Describe the various process in market segmentation</li> </ul>	<b>K1</b>

2.11	Key retail segments.	<ul style="list-style-type: none"> <li>Identify the key segments in retail marketing.</li> </ul>	<b>K2</b>
<b>UNIT III INVENTORY</b>			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> <li>List out the reasons for holding inventory</li> </ul>	<b>K1</b>
3.2	Methods of inventory control	<ul style="list-style-type: none"> <li>Identify the various inventory control methods.</li> </ul>	<b>K3</b>
3.3	Selective inventory management	<ul style="list-style-type: none"> <li>Explain the selective inventory management</li> </ul>	<b>K2</b>
3.4	EOQ model	<ul style="list-style-type: none"> <li>Analyze EOQ model</li> </ul>	<b>K4</b>
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	<ul style="list-style-type: none"> <li>Compare the various inventory analysis</li> </ul>	<b>K4</b>
3.6	Inventory costs	<ul style="list-style-type: none"> <li>Compute the inventory costs</li> </ul>	<b>K4</b>
3.7	Material handling	<ul style="list-style-type: none"> <li>Explain various methods of material handling</li> </ul>	<b>K2</b>
3.8	Latest development in inventory management	<ul style="list-style-type: none"> <li>Explain the latest methods and developments in inventory management</li> </ul>	<b>K2</b>
<b>UNIT IV RETAIL STORES LOCATION</b>			
4.1	Elements of retail store operations	<ul style="list-style-type: none"> <li>Examine the elements of retail store operations</li> </ul>	<b>K4</b>
4.2	Management of retail store	<ul style="list-style-type: none"> <li>Explain the retail store management</li> </ul>	<b>K2</b>
4.3	The role of centralized retailer	<ul style="list-style-type: none"> <li>Examine the role of centralized retailer</li> </ul>	<b>K4</b>
4.4	An integrated retailing approach	<ul style="list-style-type: none"> <li>Explain the various approaches in retailing</li> </ul>	<b>K2</b>
4.5	Operations master schedule	<ul style="list-style-type: none"> <li>Examine the various operation master schedules</li> </ul>	<b>K4</b>



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

## COURSE ASSESSMENT METHODS

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



<b>SEMESTER –IV</b>	<b>ALLIED VI</b>	<b>CODE: U22BAPY4</b>
<b>CREDITS: 4</b>	<b>PROGRAMMING IN PYTHON</b>	<b>TOTAL HOURS: 60</b>

### COURSE OUTCOMES

Sl.No.	Course Outcomes
1.	Develop simple programs in Python with variables , operators and functions.
2.	Understand the principles of loops and strings
3.	Illustrate the concepts of file operations and list
4.	Create programs in Python using Dictionaries and tuple.
5.	Outline the basic concepts of OOP
6	Illustrate the concepts of Internet Programming

#### Unit -I Python Basics and Functions

**10**

##### hrs

- 1.1 Variables
- 1.2 Operators
- 1.3 Statements
- 1.4 Getting Inputs
- 1.5 Boolean conditions
- 1.6 Alternative
- 1.7 Chained and nested conditions
- 1.8 Catching exceptions – Function calls
- 1.9 Built-in functions
- 1.10 Type conversion functions and math functions
- 1.11 Creating new functions, parameters and arguments
- 1.12 Need for functions.

#### Unit -II Loops and Strings

**11 hrs**

- 2.1 While statement
- 2.2 Infinite loops
- 2.3 Continue statement
- 2.4 For loops
- 2.5 Counting and summing loops
- 2.6 Maximum and minimum loops
- 2.7 Traversal through strings
- 2.8 String slice
- 2.9 Looping and counting in strings

- 2.10 The in operator
- 2.11 String comparison
- 2.12 String methods
- 2.13 Parsing strings
- 2.14 Format operator.

**Unit -III Files and Lists**

**12 hrs**

- 3.1 Opening files
  - 3.1 Text files
- 3.2 Reading files
- 3.3 Searching through files
- 3.4 Selecting files names from user
- 3.5 Writing files
- 3.6 Traversing list
- 3.7 List operations
- 3.8 List slice
- 3.9 List methods
- 3.10 Deleting elements
- 3.11 Built-in list functions
- 3.12 Objects
- 3.13 value and aliasing
- 3.14 List arguments.

**Unit- IV Dictionaries, Tuples and OOP  
hrs**

**12**

- 4.1 Files and dictionaries
- 4.2 Looping and dictionaries
- 4.3 Advanced text processing
- 4.4 Tuples
- 4.5 Comparing tuples
- 4.6 Tuple assignments
- 4.7 Dictionaries and tuples
- 4.8 Tuples as keys in dictionaries
- 4.9 Creating objects
- 4.10 Encapsulation
- 4.11 Classes as types
- 4.12 Object lifecycle
- 4.13 Instances

4.14 Inheritance.

## **Unit- V Internet Programming**

12

**hrs**

5.1 Regular expressions

5.2 Character matching

5.3 Extracting data

5.4 Escape character

5.5 Designing simple web browser using sockets

5.6 Retrieving images using HTTP

5.7 Retrieving web pages using urllib

5.8 Reading binary files using urllib.

### **Text Books**

1. Charles R. Severance, Python for Everybody, “Exploring data using Python 3”, Schroff Publishers, 1 Edition, 2017.

### **References**

1. Allen Downey, Think Python, “How to think like a computer scientist”, Schroff / O’Reilly Publishers, 2 Edition

<b>Unit/Section</b>	<b>Course Content</b>	<b>Learning Outcomes</b>	<b>Highest Bloom’s Taxonomic Levels of Transaction</b>
<b>I</b>	<b>PYTHON BASICS AND FUNCTIONS</b>		
1.1	Variables	Illustrate the usage of variables in python programs.	K2
1.2	Operators	Construct programs by combining different operators.	K6

1.3	Statements	Explain the types of statements with examples.	K2
1.4	Getting Inputs	Construct simple programs by getting input from the user.	K3
1.5	Boolean conditions	Tell the basics of Boolean conditions.	K1
1.6	Alternative	Apply conditions to solve a problem.	K3
1.7	Chained and nested conditions	Build programs using nested conditions.	K3
1.8	Catching exceptions	Develop programs using exceptions.	K3
1.9	Built-in functions	Apply the built-in functions in python programs.	K3
1.10	Type conversion functions and math functions	Develop programs using conversion and mathematical functions	K3
1.11	Creating new functions, parameters and arguments	Create programs using user defined functions.	K2
1.12	Need for functions	Illustrate the essentials of functions.	K2

<b>II</b>	<b>LOOPS AND STRINGS</b>		
2.1	While statement	Develop programs using while statement.	K3
2.2	Infinite loops	Illustrate with example the usage of infinite loops.	K2
2.3	Continue statement	Apply continue in python programs	K3
2.4	For loops	Develop programs using looping statements.	K3
2.5	Counting and summing loops	Solve problems using counting and summing concepts	K3
2.6	Maximum and minimum loops	Apply the looping concepts to different types of sorting.	K3
2.7	Traversal through strings	Experiment with string traversal.	K3
2.8	String slice	Develop programs for substring retrieval.	K3
2.9	Looping and counting in strings	Construct programs that involve looping techniques and counting of strings.	K6

2.10	The in operator	Apply the membership operator in programs.	K3
2.11	String comparison	Distinguish the working principles of string comparison operators.	K4
2.12	Parsing strings	Solve problems with parsing techniques	K3
2.13	String methods	Create programs using various string methods	K6
2.14	Format operator	Apply the formatting operator to enhance the python programs.	K3
<b>III</b>	<b>FILES AND LISTS</b>		
3.1	Opening files	Make use of the syntax to open files	K3
3.1	Text files	Develop programs to create text files	K3
3.2	Reading files	Develop programs for manipulating information from files	K3
3.3	Searching through files	Build programs that use the file searching procedure.	K3

3.4	Selecting files names from user	Develop programs by prompting the name of the file at runtime.	K3
3.5	Writing files	Solve the applications that need the information to be persistent and contains no of workflows.	K3
3.6	Traversing list	Illustrate with example the traversing process in a list	K2
3.7	List operations	Define the list operations	K1
3.8	List slice	Apply the slice functions in various programs	K3
3.9	List methods	Explain the methods in list along with its syntax	K2
3.10	Deleting elements	Apply the list methods for deleting elements in the list	K3
3.11	Built-in list functions	Explain the various built in functions with example	K2
3.12	Objects	Explain how objects can be used in python with example	K2
3.13	value and aliasing	Explain value and aliasing with example	K2

3.14	List arguments	Demonstrate the use of list arguments	K3
<b>IV</b>	<b>DICTIONARIES, TUPLES AND OOP</b>		
4.1	Files and dictionaries	Explain files and dictionaries in python	K2
4.2	Looping and dictionaries	Apply the looping concept in dictionaries for retrieval of information	K3
4.3	Advanced text processing	Create programs for processing text	K5
4.4	Tuples	Define tuples	K1
4.5	Comparing tuples	Analyze and compare the tuples	K4
4.6	Tuple assignments	Explain how assignments can be used for tuples	K2
4.7	Dictionaries and tuples	Apply the concept to develop various programs	K3
4.8	Tuples as keys in dictionaries	Solve the problem which requires keys for retrieval.	K3
4.9	Creating objects	Explain objects and its creation with example	K2



4.10	Encapsulation	Build programs that uses encapsulation	K6
4.11	Classes as types	Interpret the use of classes as types	K2
4.12	Object lifecycle	Explain the lifecycle of an object	K2
4.13	Instances	Define instances	K1
4.14	Inheritance	Create programs on inheritance	K3
<b>V</b>	<b>INTERNET PROGRAMMING</b>		
5.1	Regular expressions	Explain regular expression with example	K2
5.2	Character matching	Interpret the character matching in a given expression or file	K2
5.3	Extracting data	Solve the pattern matching problems	K3
5.4	Escape character	Illustrate the use of escape characters	K2
5.5	Designing simple web browser using sockets	Develop simple TCP programs to show the use of sockets.	K3

5.6	Retrieving images using HTTP	Create an application for retrieving images using HTTP	K6
5.7	Retrieving web pages using urllib	Create programs for the retrieval of web pages	K6
5.8	Reading binary files using urllib	Develop program to overcome the problems involved in reading binary files	K6

#### 4. Mapping Scheme for the PO, PSO and CO

U19CA30 3	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
CO1	M	M	M	M	H	-	L	-	M	L	M	L	M
CO2	M	M	M	M	H	-	L	-	M	L	M	L	M
CO3	M	H	M	H	H	-	M	M	M	M	H	M	H
CO4	M	H	H	H	H	M	H	M	H	H	H	M	H
CO5	M	H	H	H	H	M	H	M	H	H	H	M	H
CO6	H	H	H	H	H	M	H	M	H	H	H	M	H
	L-Low			M-Moderate					H- High				

#### 5. Course Assessment Methods

##### DIRECT:

1. Continuous Assessment Test: T1, T2 (Theory & Practical Components): Closed Book
2. Cooperative Learning Report, Assignment, Group Presentation, Group Discussion, project Report, Field Visit Report, Poster Presentation, Seminar, Quiz (written)
3. Pre/Post Experiment Test, Viva, Experimental Report for each Experiment (Lab Component)
4. Lab Model Examination & End Semester Practical Examination
5. Pre-Semester & End Semester Theory Examination

##### INDIRECT:

1. Course end survey (Feedback)

**Name of the Course Co-ordinator:**

<b>SEMESTER IV</b>	<b>SBEC II PROGRAMMING IN R</b>	<b>CODE: U22BAPS2</b>
<b>CREDITS:2</b>		<b>HOURS PER WEEK:2 TOTAL HOURS: 60</b>

### **COURSE OUTCOMES**

On completion of the course the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Identify the basic concepts and skills in the R packages	K2	I
2	Create the different data types and data structures in R	K5	I
3	Develop R functions	K5	II
4	Evaluate measures of dispersion using R programming	K6	III
5	Create various graphs using R	K5	IV
6	Assess correlation and regression using R	K6	V

### **UNIT I BASICS IN R**

**(6Hrs)**

- 1.1 Introduction
- 1.2 How to run R
- 1.3 R Sessions and Functions
- 1.4 Basic Math

### **UNIT II MEASURES OF CENTRAL TENDENCY**

**(6Hrs)**

- 2.1. Mathematical averages
  - 2.1.1. Arithmetic Mean
    - 2.1.1.1. Direct method
    - 2.1.1.2. Short-cut method
    - 2.1.1.3. Step Deviation method
  - 2.1.2. Geometric Mean
  - 2.1.3. Harmonic Mean
  - 2.1.4. Corrected Mean
  - 2.1.5. Combined Mean
- 2.2. Positional averages
  - 2.2.1. Median
  - 2.2.2. Quartiles
  - 2.2.3. Deciles

2.2.4. Percentiles

2.3. Mode

### **UNIT III MEASURES OF DISPERSION**

**(6Hrs)**

3.1. Range

3.2. Quartile Deviation

3.3. Mean Deviation

3.4. Standard Deviation

3.4.1. Actual Mean method

3.4.2. Assumed Mean Method

3.4.3. Combined Standard Deviation

3.4.4. Corrected Standard Deviation

3.5. Coefficient of variation

### **UNIT IV GRAPH**

**(6Hrs)**

4.1 Introduction to Graphs,

4.2 Creating Graphs

4.3 The Workhorse of R Base Graphs,

4.4 Customizing Graphs

4.5 Saving Graphs to Files.

4.6 Analyzing data using tables

### **UNIT V CORRELATION AND REGRESSION**

**(6Hrs)**

5.1 Measures of skewness

5.2 Calculation of correlation coefficient

5.3 Rank Correlation

5.4 Finding Regression lines

### **UNIT VI TOPICS FOR SELF STUDY**

<b>Sl.No.</b>	<b>Topics</b>	<b>Weblinks</b>
<b>1.</b>	Matrices	<a href="https://www.tutorialspoint.com/r/r_matrices.htm">https://www.tutorialspoint.com/r/r_matrices.htm</a>
<b>2.</b>	Arrays	<a href="https://www.tutorialspoint.com/r/r_arrays.htm">https://www.tutorialspoint.com/r/r_arrays.htm</a>
<b>3.</b>	Factors	<a href="https://www.tutorialspoint.com/r/r_factors.htm">https://www.tutorialspoint.com/r/r_factors.htm</a>
<b>4.</b>	Data frames	<a href="https://www.tutorialspoint.com/r/r_data_frames.htm">https://www.tutorialspoint.com/r/r_data_frames.htm</a>

### **TEXT**

1. The Art of R Programming, Norman Matloff, Cengage Learning
2. R for Everyone, Lander, Pearson

## REFERENCES

1. R Cookbook, Paul Teetor, O'Reilly.
2. R in Action, Rob Kabacoff, Manning

## WEBLINKS

1. <https://www.datamentor.io/r-programming>
2. <https://www.r-project.org>
3. <https://www.rexamples.com>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I BASICS IN R</b>			
1.1	Introduction	● State the meaning of R	K2
1.2	How to run R	● Illustrate to run R	K2
1.3	R Sessions and Functions	● Summarize R functions	K2
1.4	Basic Math	● Explain basic math functions	K2
<b>UNIT II MEASURES OF CENTRAL TENDENCY</b>			
2.1.	Mathematical averages	● Outline mathematical averages	K2
2.1.1.	Arithmetic Mean 2.1.1.1. Direct method 2.1.1.2. Short-cut method 2.1.1.3. Step Deviation method	● Identify arithmetic mean using R in different methods	K3
2.1.2.	Geometric Mean	● Estimate various mean by R	K5
2.1.3.	Harmonic Mean		
2.1.4.	Corrected Mean		
2.1.5.	Combined Mean		
2.2.	Positional averages 2.2.1. Median 2.2.2. Quartiles 2.2.3. Deciles	● Calculate positional averages	K4

	2.2.4. Percentiles		
2.3.	Mode	<ul style="list-style-type: none"> <li>• Use R to find Mode</li> </ul>	K3

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT III MEASURES OF DISPERSION</b>			
3.1.	Range	<ul style="list-style-type: none"> <li>• Solve problems related to dispersion in R</li> </ul>	K6
3.2.	Quartile Deviation		
3.3.	Mean Deviation		
3.4.	Standard Deviation 3.4.1. Actual Mean method 3.4.2. Assumed Mean Method 3.4.3. Combined Standard Deviation 3.4.4. Corrected Standard Deviation	<ul style="list-style-type: none"> <li>• Calculate Standard deviation in different methods using R</li> </ul>	K4
3.5.	Coefficient of variation	<ul style="list-style-type: none"> <li>• Estimate coefficient of variation using R</li> </ul>	K6
<b>UNIT – IV GRAPH</b>			
4.1	Introduction to Graphs,	<ul style="list-style-type: none"> <li>• Construct various graphs in R</li> </ul>	K3
4.2	Creating Graphs		
4.3	The Workhorse of R Base Graphs,		
4.4	Customizing Graphs		
4.5	Saving Graphs to Files.		
4.6	Analyzing data using tables	<ul style="list-style-type: none"> <li>• Interpret tables with R</li> </ul>	K5
<b>UNIT V CORRELATION AND REGRESSION</b>			
5.1	Measures of skewness	<ul style="list-style-type: none"> <li>• Evaluate correlation and regression using R programming</li> </ul>	K6
5.2	Calculation of correlation coefficient		

5.3	Rank Correlation		
5.4	Finding Regression lines		

**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
<b>CO1</b>	H	M	H	M	H	M	L	M	-	H	H	M	L
<b>CO2</b>	H	-	H	M	H	M	-	M	-	H	H	M	-
<b>CO3</b>	H	-	H	M	H	M	-	M	-	H	H	M	-
<b>CO4</b>	H	-	H	M	H	M	-	M	-	H	H	M	-
<b>CO5</b>	H	-	H	M	H	M	-	M	-	H	H	M	-
<b>CO6</b>	H	-	H	M	H	M	-	M	-	H	H	M	-

**COURSE ASSESSMENT METHODS**

Direct
<ol style="list-style-type: none"> <li>1. Continuous Internal Assessment Test I,II</li> <li>2. Course-embedded assessment</li> <li>3. Lab practical assignments</li> <li>4. End Semester Examination</li> </ol>
Indirect
<ol style="list-style-type: none"> <li>1. Course-end survey</li> <li>2. Student satisfaction survey</li> </ol>

**Course Co-Ordinator:**

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

**COURSE OUTCOMES**

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



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

### **UNIT I –BUSINESS (6Hours)**

- 1.1 Definition
- 1.2 Characteristics
- 1.3 Objectives of business
- 1.4 Forms of Business Organization
- 1.5 Sole Proprietorship
- 1.6 Partnership firm
- 1.7 Company-features
- 1.8 Sole Proprietorship

### **UNIT II –MANAGEMENT AND PLANNING (6Hours)**

- 2.1 Management
  - 2.1.1 Definitions
  - 2.1.2 Features of management
  - 2.1.3 Principles of management
- 2.2 Planning
  - 2.2.1 Meaning
  - 2.2.2 Steps in Planning
  - 2.2.3 Planning Process
  - 2.2.4 Decision making

### **UNIT III–ORGANISING AND STAFFING (6Hours)**

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

### **UNIT IV – DIRECTING(6Hours)**

- 4.1 Motivation
  - 4.1.1 Definition

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

#### **UNIT V - COORDINATION AND CONTROL (6Hours)**

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

#### **TOPICS FOR SELF STUDY**

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

#### **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, 1<sup>st</sup> 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](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
<b>UNIT I BUSINESS</b>			
1.1	Definition	<ul style="list-style-type: none"> <li>Define the term Business</li> </ul>	<b>K1</b>
1.2	Characteristics	<ul style="list-style-type: none"> <li>Explain the Characteristics of Business</li> </ul>	<b>K2</b>
1.3	Objectives of Business	<ul style="list-style-type: none"> <li>Describe the Objectives of Business</li> </ul>	<b>K2</b>
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"> <li>List the various forms of Business Organisation.</li> <li>Summarise the features of the various forms of Business Organisation.</li> </ul>	<b>K1</b>
<b>UNIT II MANAGEMENT AND PLANNING</b>			
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"> <li>Define the term Management.</li> <li>Describe the Features of Management.</li> <li>Outline the Principles of Management.</li> <li>List the Functions of Management.</li> </ul>	<b>K2</b>
2.2	Planning 2.2.1 Meaning 2.2.2 Steps in Planning 2.2.3 Planning Process 2.2.4 Decision making 2.2.5 Steps in Decision making	<ul style="list-style-type: none"> <li>Recall the concept of planning</li> <li>Define planning and apply it in business</li> <li>Explain and understand the planning process</li> <li>Apply the decision making</li> <li>Demonstrate the steps in decision making</li> </ul>	<b>K3</b>
<b>UNIT III ORGANISING AND STAFFING</b>			

3.1	<b>Organising</b> 3.1.1 Definition and meaning 3.1.2 Features of Organising 3.1.3 Organisational Structure 3.1.4 Delegation – Process 3.1.5 Decentralization	<ul style="list-style-type: none"> <li>Define and recall the concept of organising</li> <li>Explain the features of organising</li> <li>Discuss the structure of organising</li> <li>Recognize the delegation process</li> <li>Discuss decentralization process</li> </ul>	<b>K2</b>
3.2	<b>Staffing</b> 3.2.1 Meaning 3.2.2 Objectives 3.2.3 Recruitment 3.2.3.1 Sources of <b>Recruitment</b> 3.2.4 Training 3.2.4.1 Methods of Training	<ul style="list-style-type: none"> <li>Recall the meaning of Staffing</li> <li>Outline the Objectives of Staffing</li> <li>Define the term Recruitment.</li> <li>Sketch the Sources of Recruitment</li> </ul>	<b>K3</b>
<b>UNIT IV DIRECTING</b>			
4.1	<b>Motivation</b> 4.1.1 Definition 4.1.2 Maslow's theory of Hierarchy of needs 4.1.3 Douglas McGregor's theory	<ul style="list-style-type: none"> <li>Define the term Motivation.</li> <li>Explain Maslow's and Douglas Theories of Motivation</li> </ul>	<b>K2</b>
4.2	<b>Leadership</b> 4.2.1 Importance 4.2.2 Leadership Styles 4.2.3 Qualities of a good leader	<ul style="list-style-type: none"> <li>Identify the Importance of Leadership in an Organisation.</li> <li>Discuss the various Leadership Styles.</li> <li>Outline the Qualities of a good leader.</li> </ul>	<b>K2</b>
4.3	<b>Communication</b> 4.3.1 Process 4.3.2 Types of Communication	<ul style="list-style-type: none"> <li>State the meaning of Communication.</li> <li>Analyse the communication Process.</li> <li>Outline the types of Communication.</li> </ul>	<b>K4</b>
<b>UNIT V COORDINATION AND CONTROL</b>			

5.1	<b>Coordination</b> 5.1.1 Concept 5.1.2 Features 5.1.3 Internal and External Coordination	<ul style="list-style-type: none"> <li>Define Coordination.</li> <li>Outline the features of Coordination.</li> <li>Explain the Internal and External Coordination.</li> </ul>	<b>K2</b>
5.2	<b>Control</b> 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"> <li>Recall the concept of Control.</li> <li>Describe the Importance of Control</li> <li>Explain the Process of Control</li> <li>Outline the essentials of a good control system.</li> </ul>	<b>K2</b>

### 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

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

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

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Recognise the fundamental concepts relating to Taxation	<b>K1</b>	<b>I</b>
<b>2</b>	Discuss and infer the Residential status and taxable income based on the status of an individual	<b>K2</b>	<b>I</b>
<b>3</b>	Calculate the Net income from salary of an	<b>K4</b>	<b>II</b>

	individual.		
<b>4</b>	Calculate the GAV, NAV and Income from House Property of an individual.	<b>K4</b>	<b>III</b>
<b>5</b>	Differentiate and compute the Income from Business and Profession	<b>K4</b>	<b>IV</b>
<b>6</b>	Estimate tax on income from capital gain and Income from other sources	<b>K6</b>	<b>V</b>

### **UNIT I -- BASIC CONCEPTS OF INCOME TAX**

**18 Hours**

- 1.1. History of income tax
- 1.2. Agricultural income
- 1.3. Capital receipts and revenue receipts
- 1.4. Capital expenditure and revenue expenditure
- 1.5. Capital loss and revenue loss
- 1.6. Incomes exempted u/s 10
- 1.7. Ordinary resident, not ordinary resident and non-resident
- 1.8. Basic conditions and additional conditions to identifying the residential status of individual
- 1.9. 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
- 1.10. Incidence of tax
- 1.11. 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	<a href="https://www.investindia.in/gov.in/taxation">https://www.investindia.in/gov.in/taxation</a>
4	Common Tax Concerns for Tax Expatriates	<a href="https://www.investindia.in/gov.in/taxation">https://www.investindia.in/gov.in/taxation</a>

### 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-resourcessearch/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
<b>UNIT I BASIC CONCEPTS OF INCOME TAX</b>			
1.1	History of income tax	<ul style="list-style-type: none"> <li>Recall the history of tax</li> </ul>	<b>K1</b>
1.2	Cannons of taxation	<ul style="list-style-type: none"> <li>Explain the cannons of taxation</li> </ul>	<b>K2</b>
1.3 & 1.4	Assessee and their types	<ul style="list-style-type: none"> <li>Identify the types of assesses</li> </ul>	<b>K2</b>
1.5 & 1.6	Assessment Year and Previous Year	<ul style="list-style-type: none"> <li>Define Assessment and Previous Year</li> </ul>	<b>KI</b>

1.7	Agricultural Income	<ul style="list-style-type: none"> <li>Recall the concept of agricultural income</li> </ul>	<b>K1</b>
1.8-1.10	Capital & Revenue expenses and receipts	<ul style="list-style-type: none"> <li>Compare and contrast Capital &amp; Revenue expenses and receipts</li> </ul>	<b>K2</b>
1.11	Incomes exempted u/s10	<ul style="list-style-type: none"> <li>Classify the various incomes exempted u/s 10.</li> </ul>	<b>K2</b>
1.12	Ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none"> <li>Identify an Ordinary resident, not ordinary resident and non-resident</li> </ul>	<b>K2</b>
1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> <li>Explain the Basic and additional conditions to identifying the residential status of individual</li> <li>Identify the Basic conditions and additional conditions to identifying the residential status of individual</li> </ul>	<b>K2</b>
1.14	Residential status 1.14.1Hindu 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) 1.14.6Artificial Juridical person	<ul style="list-style-type: none"> <li>Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person.</li> </ul>	<b>K2</b>
1.15	Incidence of tax	<ul style="list-style-type: none"> <li>Explain the incomes that are taxable for ROR,RNOR and NR</li> </ul>	<b>K2</b>
1.16	Incomes are taxable for ordinary resident, not ordinary resident and non- resident	<ul style="list-style-type: none"> <li>Estimate the incomes of ROR, RNOR and NR by applying the relevant provisions.</li> </ul>	<b>K2</b>
<b>UNIT II COMPUTATION OF INCOME FROM SALARY</b>			
2.1	The characteristics / features of salary	<ul style="list-style-type: none"> <li>Describe the features of salary</li> </ul>	<b>K2</b>
2.2	Incomes that are chargeable to tax under the head salaries as per section 15	<ul style="list-style-type: none"> <li>List the incomes that are chargeable to tax.</li> </ul>	<b>K1</b>
2.3	Different forms of salary	<ul style="list-style-type: none"> <li>Recall the different forms of salary</li> </ul>	<b>K1</b>
2.4	Gratuity	<ul style="list-style-type: none"> <li>Differentiate the provisions of Gratuity</li> </ul>	

	2.4.1 Government employee 2.4.2 Non-Government employee	<p>applied to Government and Non-Government employees</p> <ul style="list-style-type: none"> <li>Recall the provisions relating to Gratuity</li> <li>Calculate exempted and taxable Gratuity for different classes of employees.</li> </ul>	<b>K4</b>
2.5	<p>Pension</p> <p>2.5.1 Government employee</p> <p>2.5.2 Non-Government employee</p>	<ul style="list-style-type: none"> <li>Distinguish the provisions of Pension applied to Government and Non-Government employees</li> <li>Identify the provisions relating to Pension</li> <li>Calculate exempted and taxable pension for different classes of employees</li> </ul>	<b>K4</b>
2.6	<p>Leave encashment</p> <p>2.6.1 Government employee</p> <p>2.6.2 Non-government employee</p>	<ul style="list-style-type: none"> <li>Differentiate the provisions of Leave encashment applied to Government and Non-Government employees</li> <li>Recognize the provisions relating to Leave encashment</li> <li>Calculate exempted and taxable Leave encashment for different classes of employees</li> </ul>	<b>K4</b>
2.7	Provident fund and its calculation	<ul style="list-style-type: none"> <li>List the different types of Provident Fund along with the relevant provisions.</li> <li>Calculate the amount of taxable Provident Fund.</li> </ul>	<b>K4</b>
2.8	Profit in lieu of salary	<ul style="list-style-type: none"> <li>State the meaning of profit in lieu of salary</li> </ul>	<b>K1</b>
2.9	Allowance	<ul style="list-style-type: none"> <li>Classify the different types of allowances</li> <li>Solve problems applying the rules for HRA and EA.</li> </ul>	<b>K3</b>
2.10	<p>Perquisites</p> <p>2.10.1 Specified employee and</p>	<ul style="list-style-type: none"> <li>Classify the different types of perquisites</li> <li>Define a specified</li> </ul>	

	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)	employee <ul style="list-style-type: none"> <li>Solve problems applying the rules for perquisites and calculate value of perquisites.</li> <li>Solve problems by applying the rules for perquisites and calculate Income from salary.</li> </ul>	<b>K3</b>
2.11	Deductions u/s 16	<ul style="list-style-type: none"> <li>Identify the specific deductions u/s 16</li> <li>Calculate Income from Salary</li> </ul>	<b>K4</b>
2.12	Deductions u/s 80C	<ul style="list-style-type: none"> <li>List the deductions u/s 80C</li> <li>Solve problems to calculate deductions u/s 80C</li> </ul>	<b>K3</b>
<b>UNIT III COMPUTATION OF INCOME FROM HOUSE PROPERTY</b>			
3.1	Basic terms	<ul style="list-style-type: none"> <li>Define the various basic terms relating to House Property.</li> </ul>	<b>K1</b>
3.2	Income that can be taxed under the head house property	<ul style="list-style-type: none"> <li>Discuss the various Incomes that can be taxed under the head house property.</li> <li>Calculate tax in income from house property</li> </ul>	<b>K4</b>
3.3	Exempted house property income	<ul style="list-style-type: none"> <li>Explain the various incomes that are exempt from House property income.</li> </ul>	<b>K2</b>
3.4	Calculation of Gross Annual Value	<ul style="list-style-type: none"> <li>Calculate GAV</li> </ul>	<b>K4</b>
3.5	Calculation of Net Annual Value	<ul style="list-style-type: none"> <li>Calculate NAV</li> </ul>	<b>K4</b>
3.6	Treatment of partly let out and partly self-occupied house	<ul style="list-style-type: none"> <li>Illustrate the treatment of partly let out and partly self-occupied house.</li> </ul>	<b>K2</b>
3.7	Treatment of part of the year let out and part of the year self-occupied	<ul style="list-style-type: none"> <li>Recognize the treatment for self-occupied house that is let out part of the year and self-occupied part of the year.</li> </ul>	<b>K1</b>
3.8	The rules that should be followed while allowing interest on borrowed capital for self-	<ul style="list-style-type: none"> <li>Explain the rules that should be followed while allowing interest on</li> </ul>	<b>K2</b>

	occupied house.	borrowed capital for self-occupied house	
3.9	Treatment of 3.9.1 Pre-completion/ construction interest pre- 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"> <li>Show the method of calculation of Pre-completion interest.</li> <li>Calculate pre-completion interest.</li> </ul>	<b>K4</b>
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> <li>Calculate IFHP.</li> </ul>	<b>K4</b>
<b>UNIT IV CALCULATION OF INCOME FROM BUSINESS OR PROFESSION</b>			
4.1	Basic terms	<ul style="list-style-type: none"> <li>Define the basic terms pertaining to Income from business or profession</li> </ul>	<b>K1</b>
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> <li>Explain the incomes that are taxable under the head of income from business and profession.</li> </ul>	<b>K2</b>
4.3	Various methods of accounting	<ul style="list-style-type: none"> <li>Explain the various methods of accounting</li> </ul>	<b>K2</b>
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> <li>Identify the losses incidental to business</li> </ul>	<b>K2</b>
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	<ul style="list-style-type: none"> <li>Summarize the various expenses, which are expressly allowed and disallowed while calculating income from business.</li> </ul>	<b>K2</b>
4.6	Calculation of undervaluation and over valuation of stock	<ul style="list-style-type: none"> <li>Recall the method of calculation of undervaluation and over valuation of stock</li> <li>Calculate IFB</li> </ul>	<b>K4</b>
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> <li>Calculate IFB by applying the various related provisions</li> </ul>	<b>K4</b>
4.8	Rules for calculating Income from Profession	<ul style="list-style-type: none"> <li>Explain the rules for calculating IFP</li> <li>Apply the rules for calculating IFP</li> </ul>	<b>K3</b>
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> <li>Calculate IFP</li> </ul>	<b>K4</b>
<b>UNIT V CALCULATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES</b>			
5.1	Basic terms	<ul style="list-style-type: none"> <li>Recall the basic terms</li> </ul>	<b>K1</b>

		relating to IFCG	
5.2	Treatment of depreciable asset while calculating capital gains.	<ul style="list-style-type: none"> <li>• Illustrate the method of treating depreciable assets.</li> </ul>	<b>K2</b>
5.3	Various assets which are not included in capital assets	<ul style="list-style-type: none"> <li>• Classify the various assets which are not included in capital assets.</li> </ul>	<b>K2</b>
5.4	The capital gains exempted u/s 10	<ul style="list-style-type: none"> <li>• List the capital gains exempted u/s 10</li> </ul>	<b>K1</b>
5.5	Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G & 54H	<ul style="list-style-type: none"> <li>• Explain the various deductions u/s 54</li> <li>• Calculate IFCG after applying deductions u/s 54</li> </ul>	<b>K4</b>
5.6	Calculation of IFCG	<ul style="list-style-type: none"> <li>• Calculate IFCG</li> </ul>	<b>K4</b>
5.7	<b>Income from other sources</b> 5.7.1 to 5.7.9 Basic terms	<ul style="list-style-type: none"> <li>• Recall the meaning of various basic terms related to Business or profession.</li> </ul>	<b>K1</b>
5.8	Residuary Head of Income	<ul style="list-style-type: none"> <li>• Identify residuary head of income.</li> </ul>	<b>K2</b>
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"> <li>• Explain the general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source</li> </ul>	<b>K2</b>
5.10	Various deductions u/s 57	<ul style="list-style-type: none"> <li>• Identify the Various deductions u/s 57</li> </ul>	<b>K1</b>
5.11	Various deductions that cannot be claimed as deductions.	<ul style="list-style-type: none"> <li>• Evaluate the Various deductions that cannot be claimed as deductions</li> </ul>	<b>K6</b>
5.12	Treatment of casual incomes	<ul style="list-style-type: none"> <li>• Identify the method of treatment of casual incomes</li> <li>• Solve problems to find IFOS through casual incomes.</li> </ul>	<b>K3</b>
5.13	Various kinds of securities and their tax treatment	<ul style="list-style-type: none"> <li>• Explain the tax treatment of various kinds of securities</li> <li>• Calculate interest on securities</li> </ul>	<b>K4</b>
5.14	Grossing up of income and its calculation	<ul style="list-style-type: none"> <li>• Spell out the rules for grossing up of income</li> <li>• Solve problems applying grossing up rule.</li> </ul>	<b>K3</b>
5.15	Calculation of IFOS	<ul style="list-style-type: none"> <li>• Estimate Income from</li> </ul>	

		Other Sources by applying the above provisions.	<b>K4</b>
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### 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
<b>CO1</b>	H	H	H			H		H			L	H	M
<b>CO2</b>	H	H	M	H		H		H		M		H	H
<b>CO3</b>		H		M		H		H			H		M
<b>CO4</b>			H	M		H		H	H	H	H	H	
<b>CO5</b>			H	H		H		H		H		H	
<b>CO6</b>			H	H		H		H		H		H	H

### COURSE ASSESSMENT METHODS

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



<b>SEMESTER: V</b>	<b>CORE: VII BUSINESS MANAGEMENT PRACTICES</b>	<b>COURSE CODE: U21BA507</b>
<b>CREDITS: 5</b>		<b>TOTAL HOURS: 75</b>

## **COURSE OUTCOMES**

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

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

## **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	<a href="https://hbswk.hbs.edu/item/team-learning-capabilities-a-meso-model-of-sustained-innovation-and-superior-firm-performance">https://hbswk.hbs.edu/item/team-learning-capabilities-a-meso-model-of-sustained-innovation-and-superior-firm-performance</a>
2	Management as a technology	<a href="https://www.hbs.edu/faculty/Publication%20Files/16-133_64fd57c1-5f76-415a-9567-f1c0d310aff3.pdf">https://www.hbs.edu/faculty/Publication%20Files/16-133_64fd57c1-5f76-415a-9567-f1c0d310aff3.pdf</a>
3	Work life balance	<a href="https://worklifebalance.com/work-life-balance-defined/">https://worklifebalance.com/work-life-balance-defined/</a>
4	Stress management	<a href="https://www.brainline.org/article/stress-management-how-reduce-prevent-and-cope-stress">https://www.brainline.org/article/stress-management-how-reduce-prevent-and-cope-stress</a>

## 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
<b>UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT</b>			

1.1	Definition of Management	<ul style="list-style-type: none"> <li>Define Management.</li> </ul>	<b>K1</b>
1.2	Meaning of Management	<ul style="list-style-type: none"> <li>State the meaning of management</li> </ul>	<b>K1</b>
1.3	Features of management	<ul style="list-style-type: none"> <li>Recognize the features of management.</li> </ul>	<b>K1</b>
1.4	Contribution of F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker	<ul style="list-style-type: none"> <li>Describe the work of major contributors like F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker.</li> </ul>	<b>K2</b>
1.5	Hawthorne Experiments	<ul style="list-style-type: none"> <li>Identify the Hawthorne Experiments.</li> </ul>	<b>K2</b>
1.6	Functions of Management	<ul style="list-style-type: none"> <li>Explain the functions of management</li> </ul>	<b>K2</b>
1.7	Planning -Types of Planning, Planning Process	<ul style="list-style-type: none"> <li>Describe the types of planning.</li> <li>Explain the planning process.</li> </ul>	<b>K2</b>
1.8	Decision Making- Techniques Steps in decision making process	<ul style="list-style-type: none"> <li>Discuss the techniques of decision making</li> <li>Classify the steps involved in decision making</li> </ul>	<b>K2</b>
1.9	MBO- Features, Steps and Merits	<ul style="list-style-type: none"> <li>Explain the features of MBO</li> <li>Classify the steps in MBO</li> <li>Identify the merits in MBO.</li> </ul>	<b>K2</b>
1.10	Roles of a manager- Mintzberg's	<ul style="list-style-type: none"> <li>Describe the roles of manager.</li> </ul>	<b>K2</b>
<b>UNIT II ORGANISING</b>			
2.1	Meaning	<ul style="list-style-type: none"> <li>Explain the meaning of Organising.</li> </ul>	<b>K2</b>
2.2	Nature and Importance of Organisation	<ul style="list-style-type: none"> <li>Identify the nature and importance of organization.</li> </ul>	<b>K2</b>
2.3	Organisation Theories	<ul style="list-style-type: none"> <li>Explain the Organization Theories.</li> </ul>	<b>K2</b>
2.4	Types of Organisation	<ul style="list-style-type: none"> <li>Analyse the types of organization.</li> </ul>	<b>K4</b>
2.5	Delegation Process Types Barriers	<ul style="list-style-type: none"> <li>Explain the process of delegation.</li> <li>Discuss the types of delegation.</li> <li>Identify the barriers to delegation.</li> </ul>	<b>K2</b>

<b>UNIT III STAFFING-HRM</b>			
3.1	Meaning	<ul style="list-style-type: none"> <li>Define HRM</li> </ul>	<b>K1</b>
3.2	Objectives, Policies and Procedures	<ul style="list-style-type: none"> <li>Explain the objectives of Staffing and its policies and procedures</li> </ul>	<b>K2</b>
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"> <li>Describe the functions of HRM.</li> <li>Interpret the current theory and practice of recruitment and selection.</li> <li>Identify the sources of recruitment and process of selection in the organizations.</li> <li>Demonstrate the training methods adopted in the organizations.</li> </ul>	<b>K3</b>
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"> <li>Describe the objectives and methods of performance appraisal</li> <li>List the methods of collecting Job analysis information including interviews, questionnaires and observations.</li> <li>Develop job descriptions including summaries and job functions.</li> </ul>	<b>K3</b>
<b>UNIT IV DIRECTING</b>			
4.1	Motivation Theories of Motivation Maslow's Theory, Douglas McGregor's theory Herzberg Theory	<ul style="list-style-type: none"> <li>Explain Motivation</li> <li>Describe the work of major contributors in employee motivation.</li> </ul>	<b>K2</b>
4.2	Leadership Styles Qualities of Leadership Functions of a Leader	<ul style="list-style-type: none"> <li>Identify the different styles of leadership</li> <li>Describe the qualities of leadership.</li> <li>Explain the functions of a leader</li> <li>Illustrate the leadership styles</li> </ul>	<b>K6</b>

4.3	<p>Meaning and Importance of Communication</p> <p>Elements of Communication</p> <p>Types of Communication</p> <p>Barriers in Communication</p>	<ul style="list-style-type: none"> <li>• Explain the importance of communication</li> <li>• Apply the elements of communication</li> <li>• Develop competence in oral, written and visual communication.</li> <li>• Discuss the barriers in communication.</li> </ul>	<b>K5</b>
<b>UNIT-V CO-ORDINATION, CONTROL AND RECENT TRENDS IN MANAGEMENT</b>			
5.1	<p>Definition : Coordination</p> <p>Determinants of Coordination</p> <p>Needs of Coordination</p> <p>Techniques of Coordination</p>	<ul style="list-style-type: none"> <li>• Define Coordination</li> <li>• Describe the determinants of Coordination</li> <li>• Explain the needs of coordination</li> <li>• Discuss the techniques of coordination</li> </ul>	<b>K2</b>
5.2	<p>Meaning and Nature of Control</p> <p>Characteristics of an Ideal Control</p> <p>System Control Devices</p> <p>Traditional and Modern</p>	<ul style="list-style-type: none"> <li>• Explain the meaning and nature of control</li> <li>• Discuss the characteristics of an ideal control system.</li> <li>• Differentiate the use of modern and traditional control devices.</li> </ul>	<b>K4</b>
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>	<ul style="list-style-type: none"> <li>• Explain the concepts of virtual and global organizations</li> <li>• Appraise the challenges and evaluate the block chain applications.</li> <li>• Identify the data analysis techniques used in business decision making.</li> <li>• Recognize the importance of HR analytics in business environment.</li> <li>• Differentiate gig economy with that of traditional economy of (full time workers).</li> <li>• Describe an overview of marketing analytics.</li> <li>• Explain Search Engine Optimization.</li> <li>• Analyze market size, shares, competitors and latest developments in the market.</li> </ul>	<b>K6</b>

	Six Sigma	<ul style="list-style-type: none"> <li>• Describe the importance of TQM</li> <li>• Develop an understanding on basic principles of lean management.</li> <li>• Classify the techniques and tools for process improvement</li> </ul>	
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## 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

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





<b>SEMESTER V</b>	<b>CORE: VIII BUSINESS ANALYTICS AND INTELLIGENCE</b>	<b>COURSECODE: U21BA508</b>
<b>CREDITS:5</b>		<b>TOTAL HOURS:60</b>

## **COURSE OUTCOMES**

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

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

## **UNIT I INTRODUCTION TO BUSINESS ANALYTICS**

- 1.1** Meaning of Business Analytics
- 1.2** Uses of Analytics
  - 1.2.1** Data
  - 1.2.2** Information technology
  - 1.2.3** Statistical analysis
  - 1.2.4** Quantitative methods
  - 1.2.5** Mathematical or computer-based models
- 1.3** Different areas of Business Analytics Models
  - 1.3.1** Risk
  - 1.3.2** Marketing
  - 1.3.3** Supply Chain
  - 1.3.4** Customer Analytics

- 1.3.5 Web Analytics
- 1.3.6 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. Vignesh Prajapati, 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/](http://www.datapine.com/blog/business_intelligence_trends/)
2. [www.klipfolio.com/blog/5\\_trends\\_in\\_business\\_intelligence](http://www.klipfolio.com/blog/5_trends_in_business_intelligence)
3. [www.ijser.org/researchpaper/emerging\\_trends\\_in\\_analytics.pdf](http://www.ijser.org/researchpaper/emerging_trends_in_analytics.pdf)

## SPECIFIC LEARNING OUTCOMES (SLO)

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

2.1	Introduction and Characteristics of Big Data	<ul style="list-style-type: none"> <li>Understand Big Data</li> </ul>	<b>K2</b>
2.2	Generators of Big Data	<ul style="list-style-type: none"> <li>Understand Big data Generators</li> </ul>	<b>K2</b>
2.3	Architecture of Big Data	<ul style="list-style-type: none"> <li>Explain and compare the <b>architecture</b> of contemporary <b>Big Data</b> tools and platforms</li> </ul>	<b>K2</b>
2.4	Distributed Computing in Big Data	<ul style="list-style-type: none"> <li>Develop simple algorithms for distributed big data processing</li> </ul>	<b>K6</b>
<b>UNIT III BIG DATA MANAGEMENT</b>			
3.1	Operational Databases vs Non-Relational Databases	<ul style="list-style-type: none"> <li>Understand Operational Databases and non Relational Databases</li> </ul>	<b>K1</b>
3.2	Types of Non-Relational Databases	<ul style="list-style-type: none"> <li>Understand the different types of Non-Relational Database</li> </ul>	<b>K3</b>
3.3	Orientation of Big Data and Hadoop	<ul style="list-style-type: none"> <li>Understand Big Data and Hadoop ecosystem</li> </ul>	<b>K1</b>
3.4	Hadoop Distributed File System - an Overview	<ul style="list-style-type: none"> <li>Work with Hadoop Distributed File System (HDFS)</li> </ul>	<b>K5</b>
3.5	Processing data with Map Reduce Programming Model	<ul style="list-style-type: none"> <li>Write Map Reduce programs and implementing HBase</li> </ul>	<b>K6</b>
<b>UNIT IV CLOUD COMPUTING</b>			
4.1	Evolution of Cloud Computing	<ul style="list-style-type: none"> <li>Describe the principles of Parallel and Distributed Computing and evolution of cloud computing from existing technologies</li> </ul>	<b>K1</b>
4.2	<b>Characteristics and</b>	<ul style="list-style-type: none"> <li>Understand the</li> </ul>	<b>K2</b>

	<b>Benefits of Cloud Computing</b> Scalability and Virtualization	benefits of Cloud Computing	
4.3	<b>Service Models</b> Software as a Service Platform as a Service Infrastructure as a Service Challenges of Cloud Computing	<ul style="list-style-type: none"> <li>understanding of cloud computing, its services (through tools)</li> </ul>	<b>K2</b>
4.4	<b>Deployment Models</b> Private, Public, Community and Hybrid Clouds	<ul style="list-style-type: none"> <li>Understand and apply the different types of deployment models</li> </ul>	<b>K3</b>
<b>UNIT V EXPOSURE TO WEB AND MOBILE ANALYTICS</b>			
5.1	Text Analytics	<ul style="list-style-type: none"> <li>Explain the text analytics framework.</li> <li>Analyze various sources of text data</li> </ul>	<b>K4</b>
5.2	Sentiment Analytics	<ul style="list-style-type: none"> <li>Understand sentiment Analytics</li> <li>Analyze Data using Sentimental analytics</li> </ul>	<b>K4</b>
5.3	Click Analytics	<ul style="list-style-type: none"> <li>Understand Click Analytics</li> <li>Analyze Data using Click analytics</li> </ul>	<b>K4</b>
5.4	Google Analytics	<ul style="list-style-type: none"> <li>Understand Google Analytics</li> <li>Analyze Data using Google analytics</li> </ul>	<b>K4</b>
5.5	Difference between Web and Mobile Analytics	<ul style="list-style-type: none"> <li>Understand the difference between Web and Mobile Analytics</li> </ul>	<b>K2</b>

## 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

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

<b>SEMESTER –V</b>	<b>CORE: IX-FINANCIAL MANAGEMENT</b>	<b>CODE: U22BA509</b>
<b>CREDITS: 5</b>		<b>TOTAL HOURS: 75</b>

## **COURSE OUTCOMES**

At the end of this course learners will be able to

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

### **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	<a href="https://www.slideshare.net/nairshruthi/receivable-management-presentation1">https://www.slideshare.net/nairshruthi/receivable-management-presentation1</a>
2	Asset management and decision making	<a href="https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/">https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/</a>
3	Credit management policy	<a href="https://www.creditmanagement-tools.com/credit-management-policy-c5-r57.php">https://www.creditmanagement-tools.com/credit-management-policy-c5-r57.php</a>
4	Strategic finance	<a href="https://www.managementstudyguide.com/strategic-finance.htm">https://www.managementstudyguide.com/strategic-finance.htm</a>

## TEXT BOOK

1. Khan M. Y & Jain P. K (2018), Financial Management Text Problems and Cases(7<sup>th</sup>ed.). Chennai, Tata McGraw-Hill Education.

## REFERENCES

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

## WEB LINKS

1. <https://www.youtube.com/watch?v=RGzf7ggIObw>
2. [https://www.youtube.com/watch?v=eMN\\_zEYg3pM](https://www.youtube.com/watch?v=eMN_zEYg3pM)
3. [https://www.youtube.com/watch?v=\\_4i0jNDzCOE](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
<b>UNIT I INTRODUCTION</b>			
1.1	Financial management– Meaning	<ul style="list-style-type: none"><li>• Recall the meaning of financial management</li></ul>	<b>K1</b>
1.2	Scope	<ul style="list-style-type: none"><li>• List out the scope of financial management</li><li>• Explain the scope of financial management</li></ul>	<b>K2</b>
1.3	Financial Environment	<ul style="list-style-type: none"><li>• List components of Financial Environment</li><li>• Summarize the concept of financial environment</li></ul>	<b>K2</b>

1.4	Time value of Money – Concept	<ul style="list-style-type: none"> <li>• Name the techniques time value of money</li> <li>• Explain the various techniques of time value of money</li> </ul>	<b>K2</b>
1.4.1	Present Value Techniques	<ul style="list-style-type: none"> <li>• Tell about the meaning of Present Value</li> <li>• Relate the present value techniques with future value techniques</li> <li>• Solve the problem of Present Value Techniques</li> </ul>	<b>K3</b>
1.4.2	Future Value Techniques	<ul style="list-style-type: none"> <li>• Identify the meaning of future value</li> <li>• Analyze the future value techniques with present value techniques</li> <li>• Solve the problem of future value techniques</li> </ul>	<b>K4</b>
1.5	Risk and Return – Concept	<ul style="list-style-type: none"> <li>• Recall the meaning of risk and return</li> <li>• Explain the concept of risk and return</li> </ul>	<b>K2</b>
1.5.1	Portfolio risk	<ul style="list-style-type: none"> <li>• Recall the meaning of portfolio risk</li> <li>• Name type of portfolio risk</li> </ul>	<b>K1</b>
1.5.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> <li>• Tell about the CAPM</li> <li>• Summarize the assumption of CAPM</li> <li>• Apply the CAPM concept</li> </ul>	<b>K3</b>
1.6	Valuation of Securities– Concept	<ul style="list-style-type: none"> <li>• List out the types securities</li> <li>• Explain the concept of securities</li> </ul>	<b>K2</b>
1.6.1	Value of Equity Shares	<ul style="list-style-type: none"> <li>• Recall the meaning of equity shares</li> <li>• Explain the concept and calculation of equity shares</li> <li>• Apply the equity shares concept</li> </ul>	<b>K3</b>
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> <li>• Recall the meaning of preference shares</li> <li>• Explain the concept and calculation of preference shares</li> <li>• Apply the preference shares concept</li> </ul>	<b>K3</b>
1.6.3	Value of Debentures	<ul style="list-style-type: none"> <li>• Recall the meaning of debentures</li> <li>• Explain the concept and calculation of debentures</li> </ul>	<b>K3</b>

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

	turnover ratio	<p>turnover</p> <ul style="list-style-type: none"> <li>• Explain the concept of credit turnover ratio</li> <li>• Solve the problem of credit turnover ratio</li> </ul>	
2.3.3	Credit standards	<ul style="list-style-type: none"> <li>• Tell about meaning of credit standards</li> <li>• Outline about the concept credit standards</li> </ul>	<b>K2</b>
2.3.4	Credit policy	<ul style="list-style-type: none"> <li>• List elements of a credit policy</li> <li>• Outline about the credit policy</li> </ul>	<b>K2</b>
<b>UNIT III COST OF CAPITAL</b>			
3.1	Cost of capital– Meaning	<ul style="list-style-type: none"> <li>• Recall the meaning of cost of capital</li> </ul>	<b>K1</b>
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> <li>• List the various ways to measure the cost of equity shares</li> <li>• Explain the concept of cost of equity Shares</li> <li>• Apply the cost of equity shares concept</li> </ul>	<b>K3</b>
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> <li>• Recall the meaning of cost of preference shares</li> <li>• Explain the concept of cost of preference shares</li> <li>• Apply cost of preference shares concept</li> </ul>	<b>K3</b>
3.1.3	Cost of Debentures	<ul style="list-style-type: none"> <li>• Name the types of debentures</li> <li>• Explain the concept of cost of debentures</li> <li>• Apply the cost of debentures concept</li> </ul>	<b>K3</b>
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> <li>• Name the methods to calculate the weighted average cost of capital</li> <li>• Summarize the concept of weighted average cost of capital</li> <li>• Apply the weighted average cost of capital concept</li> </ul>	<b>K3</b>
3.2	Capital Budgeting – Concept	<ul style="list-style-type: none"> <li>• Recall the meaning of capital budgeting</li> <li>• Explain the concept of capital budgeting</li> </ul>	<b>K2</b>
3.2.1	Payback period	<ul style="list-style-type: none"> <li>• Recall the concept of payback period</li> <li>• Explain the usage of payback period</li> </ul>	<b>K3</b>

		<ul style="list-style-type: none"> <li>• Make use of payback period method</li> </ul>	
3.2.2	Net Present Value	<ul style="list-style-type: none"> <li>• Recall the concept of net present value</li> <li>• Examine the usage of net present value</li> <li>• Make use of net present value method</li> </ul>	<b>K4</b>
3.2.3	Internal rate of return	<ul style="list-style-type: none"> <li>• Recall the concept of internal rate of return</li> <li>• Examine the usage of internal rate of return</li> <li>• Make use of internal rate of return method</li> </ul>	<b>K4</b>
3.2.4	Accounting rate of return	<ul style="list-style-type: none"> <li>• Tell about the concept of accounting rate of return</li> <li>• Explain the usage of accounting rate of return</li> <li>• Make use of accounting rate of return method</li> </ul>	<b>K3</b>
3.2.5	Profitability index	<ul style="list-style-type: none"> <li>• Recall the concept of profitability index</li> <li>• Explain the usage of profitability index</li> <li>• Make use of profitability index method</li> </ul>	<b>K3</b>
<b>UNIT IV LEVERAGES</b>			
4.1	Leverages– Meaning	<ul style="list-style-type: none"> <li>• Definition of leverages</li> </ul>	<b>K2</b>
4.1.1	Operating leverages	<ul style="list-style-type: none"> <li>• Recall the meaning of operation leverages</li> <li>• Inspect the concept of operation leverages</li> <li>• Solve the problem of operating leverages</li> </ul>	<b>K4</b>
4.1.2	Financial leverages	<ul style="list-style-type: none"> <li>• Show the meaning of financial leverages</li> <li>• Inspect the concept of financial leverages</li> <li>• Solve the problem of financial leverages</li> </ul>	<b>K4</b>
4.1.3	Combined leverages	<ul style="list-style-type: none"> <li>• Recall the meaning of combined leverages</li> <li>• Explain the concept of combined leverages</li> <li>• Solve the problem of combined leverages</li> </ul>	<b>K3</b>

4.2	Financial planning and Budgeting – Concept	<ul style="list-style-type: none"> <li>List the objectives of financial planning</li> <li>Relate financial planning and budgeting</li> </ul>	<b>K2</b>
<b>UNIT V CAPITAL STRUCTURE AND DIVIDEND POLICIES</b>			
5.1	Capital structure– Concept	<ul style="list-style-type: none"> <li>Name the capital structure theories</li> <li>Summarize the capital structure</li> <li>Evaluate capital structure of an organization</li> </ul>	<b>K5</b>
5.1.1	Optimal Capital structure	<ul style="list-style-type: none"> <li>Tell the essentials of optimal Capital structure</li> <li>Summarize features of an appropriate capital structure</li> </ul>	<b>K2</b>
5.1.2	Determining Earning Per share	<ul style="list-style-type: none"> <li>Recall the meaning of earning per share</li> <li>Explain concept of earning per share</li> <li>Apply the earning per share method concept</li> </ul>	<b>K3</b>
5.1.3	Value of the firm	<ul style="list-style-type: none"> <li>Explain the concept of value of the firm</li> <li>Estimate the value of the firm</li> </ul>	<b>K5</b>
5.1.4	Modigliani-Miller Model	<ul style="list-style-type: none"> <li>Recall the meaning of Modigliani-Miller Model</li> <li>Explain the concept of Modigliani-Miller Model</li> <li>Apply the Modigliani-Miller Model</li> </ul>	<b>K3</b>
5.2	Dividend Policy– Concept	<ul style="list-style-type: none"> <li>Tell about the concept of dividend policy</li> </ul>	<b>K2</b>
5.2.1	Walter’s model	<ul style="list-style-type: none"> <li>Recall the meaning of Walter’s model</li> <li>Explain the concept of Walter’s Model</li> <li>Make use of Walter’s Model</li> </ul>	<b>K3</b>
5.2.2	Gordon’s model	<ul style="list-style-type: none"> <li>Recall the meaning of Gordon’s model</li> <li>Explain the concept of Gordon’s Model</li> <li>Make use of Gordon’s Model</li> </ul>	<b>K3</b>

### 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

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

<b>SEMESTER:V</b>	<b>ELECTIVE II</b>	<b>COURSE CODE: U21BA5:P</b>
<b>CREDITS : 4</b>	<b>TALLY PRIME</b>	<b>TOTAL HOURS:60</b>

### COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
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1.	Develop the architecture and customisation of TALLY.	K6	I
2.	Create a Stock group, stock category. Stock items and godown	K6	II
3.	Create Voucher entries of inventory and cost center	K6	III
4.	Sketch the concepts of Goods and Service Tax	K3	IV
5	Create basic ledger accounts necessary for activating GST	K6	IV
6.	Compile Local and Interstate Sales, Local and Interstate Purchase Records	K6	V

## **UNIT I INTRODUCTION TO TALLY**

**(15 hrs)**

### 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 Creation of Company, Group and Ledger
- 1.1.4 Altering and Deleting of Company, Group and Ledger

### 1.2 Accounting Voucher Entries

- 1.2.1 Recording the business transactions
- 1.2.2 Adjustment entries
- 1.2.3 Transferring entries

## **UNIT II INTRODUCTION OF INVENTORY**

**(15 hrs)**

### 2.1 Inventory concepts

- 2.1.1 Creation of Stock Group
- 2.1.2 Creation of Stock Category
- 2.1.3 Creation of Units of Measurement
- 2.1.4 Creation of Stock Items
- 2.1.5 Creation of Godown

## **UNIT III INVENTORY VOUCHER ENTRIES AND COST CENTRES**

**(15 hrs)**

### 3.1 Creation of Inventory Vouchers

- 3.1.1 Create Receipt Note
- 3.1.2 Create Delivery Note
- 3.1.3 Create Rejection in
- 3.1.4 Create Rejection out
- 3.1.5 Stock Journal
- 3.1.6 Physical Stock

### 3.2 Voucher Entries with Cost Centers

- 3.2.1 Creation of Cost Centers
- 3.2.2 Editing and deleting
- 3.2.3 Cost Centers in voucher entry

#### **UNIT IV INTRODUCTION TO GST**

**(15 h)rs**

- 4.1 Concepts of GST
  - 4.1.1 Indirect Tax System in India before GST
  - 4.1.2 Taxes subsumed under GST
  - 4.1.3 Composition Levy in GST
  - 4.1.4 Composition Tax Payer
- 4.2 Supply of Goods and Services
  - 4.2.1 Scope of Supply
  - 4.2.2 Mixed Supply and Composite Supply
  - 4.2.3 Time of Supply
  - 4.2.4 Value of Supply
- 4.3 Activating GST
  - 4.3.1 Set GST Rates for Stock Group and Stock Items
  - 4.3.2 Create GST Classification
  - 4.3.3 Create Central Tax Ledger
  - 4.3.4 Create State Tax Ledger
  - 4.3.5 Create Integrated Tax Ledger
  - 4.3.6 Create Cess Ledger

#### **UNIT V RECORDING GST**

**(15 hrs)**

- 5.1 Recording GST Sales
- 5.2 Recording GST Interstate Sales
- 5.3 Recording an Advance Payment to Supplier under GST
- 5.4 Recording GST Local Purchase
- 5.5 Recording GST Interstate Purchase

#### **UNIT VI TOPICS FOR SELF STUDY**

<b>Sl. No</b>	<b>Topics</b>	<b>Web Links</b>
1.	Invoicing experience with TallyPrime	<a href="https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/">https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/</a>
2.	Analysing Business Reports with TallyPrime	<a href="https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/">https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/</a>
3.	Movement Analysis in TALLY	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2">https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2</a>

		C%20financial%20group%20or%20ledger.
4.	<b>Multi Account Printing</b>	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm">https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm</a>

### TEXTBOOK

1. Business Computing, Published by Department of Commerce, Edition 2012.

### REFERENCES

1. Genesis Tally Academy Material
2. Asok K. Nadhani - Tally ERP 9: Basic Accounts, Invoice, Inventory, BPB Publications. India, 2012
3. Shraddha Singh ,Navneet Mehra- Tally ERP 9 (Power of Simplicity), V & S Publishers, India, 2014

### WEB LINKS

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

### Practical Only

### SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO TALLY</b>			
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 Creation of Company, Group and Ledger 1.1.4 Altering and Deleting of Company, Group and Ledger	<ul style="list-style-type: none"> <li>• Recall the basic concepts in Tally.</li> <li>• Explain the architecture and customisation in Tally.</li> <li>• Create a Company, Group and Ledger.</li> </ul>	<b>K6</b>
1.2	Accounting Voucher Entries	<ul style="list-style-type: none"> <li>• Create the various Vouchers in</li> </ul>	<b>K6</b>

	<p>1.2.1 Recording the business transactions</p> <p>1.2.2 Adjustment entries</p> <p>1.2.3 Transferring</p>	Accounting.	
<b>UNIT II INTRODUCTION OF INVENTORY</b>			
2.1	<p>Inventory concepts</p> <p>2.1.1 Creation of Stock Group</p> <p>2.1.2 Creation of Stock Category</p> <p>2.1.3 Creation of Units of Measurement</p> <p>2.1.4 Creation of Stock Items</p> <p>2.1.5 Creation of Godown</p>	<ul style="list-style-type: none"> <li>• Create unit of measurement, stock group, stock category and Godown</li> </ul>	<b>K6</b>
<b>UNIT III INVENTORY AND VOUCHER ENTRIES</b>			
3.1	<p>Creation of inventory vouchers (without tracking no)</p> <p>3.1.1 Create receipt note</p> <p>3.1.2 Create delivery note</p> <p>3.1.3 Create Rejection in</p> <p>3.1.4 Create Rejection out</p> <p>3.1.4 Stock Journal</p> <p>3.1.6 Physical stock</p>	<ul style="list-style-type: none"> <li>• Create Receipt note, delivery note, rejection out, Journal and Physical Stock.</li> </ul>	<b>K6</b>

3.2	<p>Voucher Entries with Cost Centers</p> <p>3.2.1 Creation of Cost Centers</p> <p>3.2.2 Editing and deleting</p> <p>3.2.3 Cost Centers in voucher entry</p>	<ul style="list-style-type: none"> <li>• Create Cost Centers</li> <li>• Formulate the method of Editing and Deleting cost centers.</li> </ul>	
<b>UNIT IV INTRODUCTION TO GST</b>			
4.1	<p>Concepts of GST</p> <p>4.1.1 Indirect Tax System in India before GST</p> <p>4.1.2 Taxes subsumed under GST</p> <p>4.1.3 Composition Levy in GST</p> <p>4.1.4 Composition Tax Payer</p>	<ul style="list-style-type: none"> <li>• State the indirect tax system in India before GST</li> <li>• List the taxes subsumed under GST.</li> <li>• Explain the composition levy in GST.</li> </ul>	<b>K6</b>
4.2	<p>Supply of Goods and Services</p> <p>4.2.1 Scope of Supply</p> <p>4.2.2 Mixed Supply and Composite Supply</p> <p>4.2.3 Time of Supply</p> <p>4.2.4 Value of Supply</p>	<ul style="list-style-type: none"> <li>• Explain the concepts of mixed and composite supply</li> </ul>	<b>K2</b>
4.3	<p>Activating GST</p> <p>4.3.1 Set GST Rates for Stock Group and Stock Items</p> <p>4.3.2 Create GST Classification</p> <p>4.3.3 Create</p>	<ul style="list-style-type: none"> <li>• Indicate the procedure for setting GST rates for stock group and stock items.</li> <li>• Create Central Tax Ledgers.</li> <li>• Create State Tax Ledgers.</li> <li>• Create Integrated Tax</li> </ul>	

	Central Tax Ledger 4.3.4 Create State Tax Ledger 4.3.5 Create Integrated Tax Ledger 4.3.6 Create Cess Ledger	Ledger • Create Cess Ledger	
<b>UNIT V</b>		<b>GOODS AND SERVICE TAX</b>	
5.1	Recording GST sales	<ul style="list-style-type: none"> <li>Construct the method to record GST sales</li> </ul>	<b>K2</b>
5.2	Recording GST interstate sales	<ul style="list-style-type: none"> <li>Compile the procedure for recording GST interstate sales</li> </ul>	<b>K2</b>
5.3	Recording an Advance Payment to Supplier under GST	<ul style="list-style-type: none"> <li>Compose a method to record an Advance Payment to Supplier under GST</li> </ul>	<b>K6</b>
5.4	Recording GST Local Purchase	<ul style="list-style-type: none"> <li>Prepare a document to record GST local purchase</li> </ul>	<b>K1</b>
5.5	Recording GST Interstate Purchase	<ul style="list-style-type: none"> <li>Create documents to record GST interstate purchase.</li> </ul>	<b>K1</b>

**MAPPING FOR POs, PSOs and COs**

**L-Low**

**M-Moderate**

**H- High**

	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO
--	----	----	----	----	----	----	----	----	----	-----	-----	-----	-----

	1	2	3	4	5	6	7	8	9	1	2	3	4
<b>CO 1</b>	H	M			H	M	L	M		L		M	M
<b>CO 2</b>	M	H		L	H	H		M				H	M
<b>CO 3</b>		H	M		H	H	L	M	H			M	M
<b>CO 4</b>		H	M	L	H	H		M	H	L		H	M
<b>CO 5</b>		H	H	L	H	H	L	H	H	L		H	M
<b>CO 6</b>		H	H	L	H	H	M	H	H	L		H	M

#### **COURSE ASSESSMENT METHODS**

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

<b>SEMESTER: V</b>	<b>ELECTIVE: II</b> <b>ADVERTISING MANAGEMENT</b>	<b>COURSE CODE: U22BA5:A</b>
<b>CREDITS: 4</b>		<b>HOURS :60</b>

### **COURSE OUTCOMES**

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

<b>S. No.</b>	<b>COURSE OUTCOMES</b>	<b>Level</b>	<b>Unit</b>
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**

<b>S.No</b>	<b>Topics</b>	<b>Web Links</b>
1	Web Banner Advertising	<a href="https://en.wikipedia.org/wiki/Web_banner">https://en.wikipedia.org/wiki/Web_banner</a>
2	Benefits of Online Advertising	<a href="https://www.exactdrive.com/news/5-benefits-of-online-advertising">https://www.exactdrive.com/news/5-benefits-of-online-advertising</a>
3	Different types of Mobile Advertising	<a href="https://en.wikipedia.org/wiki/Mobile_advertising">https://en.wikipedia.org/wiki/Mobile_advertising</a>
4	Bandwagon Advertising Propaganda Techniques	<a href="https://smallbusiness.chron.com/examples-bandwagon-advertising-propaganda-techniques-17411.html">https://smallbusiness.chron.com/examples-bandwagon-advertising-propaganda-techniques-17411.html</a>

## 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
<b>UNIT I ADVERTISING</b>			
1.1	Advertising in Marketing Mix	<ul style="list-style-type: none"><li>• Identify the role of advertisement in marketing mix</li></ul>	<b>K2</b>
1.2	Nature	<ul style="list-style-type: none"><li>• Explain the nature of advertising</li></ul>	<b>K2</b>
1.3	Scope	<ul style="list-style-type: none"><li>• Discuss the scope of Advertising</li></ul>	<b>K2</b>
1.4	Kinds	<ul style="list-style-type: none"><li>• Discuss the different kinds of Advertising.</li></ul>	<b>K2</b>
1.5	Advertising as a career	<ul style="list-style-type: none"><li>• Recognize the career of advertising</li></ul>	<b>K1</b>

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

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

	5.2.2 Control and regulation over advertising.	<ul style="list-style-type: none"> <li>• Illustrate the control and regularize of advertising</li> </ul>	<b>K2</b>
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## 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

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

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

### **COURSE OBJECTIVE**

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

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

### **UNIT I BASIC GROOMING OF AN INDIVIDUAL**

- 1.1 Personality Development
- 1.2 Bold Speaking
- 1.3 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 — Gopalaswamy Ramesh, Mahadevan Ramesh, 2014

#### WEBLINKS

1. [trainingindustry.com/articles/leadership/softskills-training\\_trends\\_in\\_digital\\_learning\\_and\\_emerging\\_technologies](http://trainingindustry.com/articles/leadership/softskills-training_trends_in_digital_learning_and_emerging_technologies)
2. [edgepointlearning.com/blog/future\\_of\\_corporate\\_training\\_2019](http://edgepointlearning.com/blog/future_of_corporate_training_2019)

#### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT 1 BASIC GROOMING OF AN INDIVIDUAL</b>			
1.1	Personality Development	<ul style="list-style-type: none"> <li>• Identify and describe contemporary theories of human social and personality development.</li> </ul>	<b>K1</b>

1.2	Bold Speaking	<ul style="list-style-type: none"> <li>• Create and present organized and focused messages in public speaking</li> </ul>	<b>K6</b>
1.3	Creative Thinking	<ul style="list-style-type: none"> <li>• Create creative thinking strategies for their personal and professional growth;</li> </ul>	<b>K6</b>
<b>UNIT II COMING OUT OF THE SHELL</b>			
2.1	Overcome Shyness to communicate Seamlessly	<ul style="list-style-type: none"> <li>• Discover the way to overcome shyness to communicate</li> </ul>	<b>K3</b>
2.2	Building a rapport with colleagues and friends	<ul style="list-style-type: none"> <li>• Understand How to build rapport with colleagues and friends</li> </ul>	<b>K2</b>
2.3	Voicing out	<ul style="list-style-type: none"> <li>• Develop their own voice out ability</li> </ul>	<b>K5</b>
<b>UNIT III INTERVIEW AND GROUP DISCUSSION</b>			
3.1	How to face Interviews confidently	<ul style="list-style-type: none"> <li>• Identify the way to face interview confidently</li> </ul>	<b>K1</b>
3.2	Checklist prior to the Interview	<ul style="list-style-type: none"> <li>• discuss the importance of preparing for <i>interviews</i></li> </ul>	<b>K2</b>
3.3	Mock Interview	<ul style="list-style-type: none"> <li>• Develop own skill to face Group discussion</li> </ul>	<b>K6</b>
3.4	Group Discussion	<ul style="list-style-type: none"> <li>• understand the importance of a <i>group discussion</i></li> </ul>	<b>K2</b>
3.5	Mock Group Discussion	<ul style="list-style-type: none"> <li>• Develop own skill to face Group discussion</li> </ul>	<b>K6</b>
<b>UNIT IV PRESENTATION SKILLS</b>			



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

## 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

-

## COURSE ASSESSMENT METHODS

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

<b>SEMESTER: VI</b>	<b>CORE: X BENCHMARK TECHNOLOGIES IN DATASCIENCE FOR BUSINESS</b>	<b>COURSE CODE: U22BA610</b>
<b>CREDITS: 4</b>		<b>HOURS :75</b>

## **COURSE OUTCOMES**

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

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

## **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\\_inteelligence\\_trends\\_in\\_2020](http://www.analyticinsight.net/artificial_inteelligence_trends_in_2020)
2. [towardsdatascience.com/the\\_current\\_trends\\_in\\_artificial\\_intelligence](http://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](http://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
<b>UNIT 1 INTRODUCTION TO ACCOUNTING</b>			
1.1	Evolution of Artificial Intelligence	<ul style="list-style-type: none"> <li>• Understanding of the historical evolution of Artificial Intelligence</li> </ul>	<b>K2</b>
1.2	Elements of Artificial Intelligence	<ul style="list-style-type: none"> <li>• Identify the key elements of Artificial Intelligence</li> </ul>	<b>K3</b>
1.3	Knowledge Discovery approaches of Artificial Intelligence in Data Science	<ul style="list-style-type: none"> <li>• Apply the Different Knowledge Discovery approaches of AI</li> </ul>	<b>K3</b>
1.4	The exemplify Role of Neural Networks in Data Analytics	<ul style="list-style-type: none"> <li>• Assess the Role of Neural Networks in Data Analytics</li> </ul>	<b>K5</b>
<b>UNIT II INTRODUCTION TO MACHINE LEARNING</b>			
2.1	Understanding Machine Learning	<ul style="list-style-type: none"> <li>• Explain Machine Learning concepts</li> </ul>	<b>K2</b>
2.2	Supervised Learning	<ul style="list-style-type: none"> <li>• Apply the Supervised Learning concepts.</li> </ul>	<b>K3</b>
2.3	Unsupervised Learning	<ul style="list-style-type: none"> <li>• Apply the unsupervised learning concepts and dimensionality reduction techniques.</li> </ul>	<b>K3</b>
2.4	Semi-supervised Learning	<ul style="list-style-type: none"> <li>• Apply the Semi-Supervised Learning concepts.</li> </ul>	<b>K3</b>
2.5	Reinforcement Learning	<ul style="list-style-type: none"> <li>• Describe Reinforcement Learning concepts.</li> </ul>	<b>K2</b>
<b>UNIT III MODELS AND APPLICATIONS OF MACHINE LEARNING</b>			
3.1	Models in Machine Learning	<ul style="list-style-type: none"> <li>• Explain various Models in machine leanings</li> </ul>	<b>K2</b>
3.2	Statistical Models	<ul style="list-style-type: none"> <li>• Analyse statistical models</li> </ul>	<b>K4</b>
3.3	Neural Networks	<ul style="list-style-type: none"> <li>• Analyse simple neural nets for pattern classification</li> </ul>	<b>K4</b>



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

<b>Direct</b>
10. Continuous Assessment Test I,II 11. Open book test; Assignment; Seminar; Group Presentation 12. End Semester Examination
<b>Indirect</b>
1. Course-end survey



<b>SEMESTER –VI</b>	<b>CORE: XI -MANAGEMENT</b>	<b>CODE: U22BA611</b>
<b>CREDITS: 4</b>	<b>ACCOUNTING</b>	<b>TOTAL HOURS: 75</b>

### **COURSE OUTCOMES**

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

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

### **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	<a href="https://corporatefinanceinstitute.com/resources/knowledge/accounting/activity-based-budgeting/">https://corporatefinanceinstitute.com/resources/knowledge/accounting/activity-based-budgeting/</a>
2	Throughput accounting	<a href="https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/throughput-constraints2.html">https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/throughput-constraints2.html</a>
3	Environmental Management Accounting	<a href="https://www.accaglobal.com/us/en/student/exam-supportresources/professional-exams-study-resources/p5/technical-articles/environmental-management.html">https://www.accaglobal.com/us/en/student/exam-supportresources/professional-exams-study-resources/p5/technical-articles/environmental-management.html</a>
4	Value chain analysis	<a href="https://www.accountingnotes.net/cost-accounting/value-chain-analysis/management-accountant-and-value-chain-">https://www.accountingnotes.net/cost-accounting/value-chain-analysis/management-accountant-and-value-chain-</a>

		analysis/5855ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/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
<b>UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING</b>			
1.1	Definition, Scope and Function	<ul style="list-style-type: none"> <li>• Define Management accounting</li> <li>• Explain the scope and functions of management accounting</li> </ul>	<b>K2</b>
1.2	Advantages and Limitations	<ul style="list-style-type: none"> <li>• Summarize the merits and demerits of Management accounting</li> </ul>	<b>K2</b>
1.3	Management accounting principles & objectives	<ul style="list-style-type: none"> <li>• Identify the principles of management accounting</li> <li>• Recall the objectives of Management accounting</li> </ul>	<b>K2</b>
1.4	Management accounting and Financial accounting	<ul style="list-style-type: none"> <li>• Define Financial accounting</li> <li>• Differentiate between Management accounting and Financial accounting</li> </ul>	<b>K4</b>

1.5	Management accounting and Cost accounting	<ul style="list-style-type: none"> <li>Define Cost accounting</li> <li>Differentiate Management accounting and Cost accounting</li> </ul>	<b>K4</b>
1.6	Installation of Management accounting systems	<ul style="list-style-type: none"> <li>Discuss the installation of management accounting systems.</li> </ul>	<b>K2</b>
<b>UNIT II FINANCIAL STATEMENT ANALYSIS</b>			
2.1	Financial statement analysis	<ul style="list-style-type: none"> <li>Define Financial statement analysis</li> <li>Identify the techniques of financial statement analysis</li> </ul>	<b>K2</b>
2.2	Nature and Limitations	<ul style="list-style-type: none"> <li>Describe the Nature and limitations of Financial Statement analysis</li> </ul>	<b>K2</b>
2.3	Ratio Analysis	<ul style="list-style-type: none"> <li>State the meaning of Ratio analysis</li> <li>Classify the various types accounting ratios</li> </ul>	<b>K2</b>
2.4	Various Ratios for analysis	<ul style="list-style-type: none"> <li>Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern</li> </ul>	<b>K4</b>
2.5	Computation of Ratios.	<ul style="list-style-type: none"> <li>List out the Classification of ratios</li> <li>Illustrate the problems in Ratios</li> <li>Prepare a Comparative Income Statement and Comparative balance sheet.</li> </ul>	<b>K6</b>
<b>UNIT III PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT</b>			
3.1	Funds Flow Statement	<ul style="list-style-type: none"> <li>Define Funds Flow Statement</li> <li>Summarize the Objectives of Funds Flow Statement</li> </ul>	<b>K2</b>
3.2	Funds flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> <li>Compare Funds flow statement with Income statement and Balance sheet.</li> </ul>	<b>K2</b>
3.3	Sources and Uses or Application of Funds Funds from operation	<ul style="list-style-type: none"> <li>List out the different items of sources and application of funds.</li> <li>Explain how funds from operation are calculated.</li> </ul>	<b>K2</b>
3.4	Preparation of Funds Flow Statement	<ul style="list-style-type: none"> <li>Prepare a Funds Flow Statement</li> </ul>	<b>K6</b>
3.5	Cash Flow Statement	<ul style="list-style-type: none"> <li>State the meaning of Cash Flow statement</li> <li>Explain how cash flow statement differs from Fund flow Statement</li> <li>Prepare a Cash Flow Statement as per AS3.</li> </ul>	<b>K6</b>

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

### **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**

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

<b>SEMESTER – VI</b>	<b>CORE: XII FINANCIAL SERVICES</b>	<b>CODE: U22BA612</b>
<b>CREDITS: 4</b>		<b>TOTAL HOURS:75</b>

### **COURSE OUTCOMES**

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

<b>S.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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--DEMATERIALIZATION, REMATERIALIZATION, 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;	<a href="https://www.americanexpress.com/us/foreign-exchange/articles/bretton-woods-fixed-currency-exchange-rate-system">https://www.americanexpress.com/us/foreign-exchange/articles/bretton-woods-fixed-currency-exchange-rate-system</a> .
2	European Monetary System, South East Asia Crisis and Current Trends	<a href="https://www.sciencedirect.com/topics/economics-econometrics-and-finance/european-monetary-system">https://www.sciencedirect.com/topics/economics-econometrics-and-finance/european-monetary-system</a>
3	Forex Derivatives – swaps, futures and options and Forward Contracts	<a href="https://www.agiboo.com/commodity-knowledge-center/commodity-trade-risk-management/derivatives">https://www.agiboo.com/commodity-knowledge-center/commodity-trade-risk-management/derivatives</a>

## TEXT

1. Dr. D. Joseph Anbarasu et al, Financial Services 3<sup>rd</sup> 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, 10<sup>th</sup> Edition, McGraw Hill Publication, 2019
2. Dr. S. Gurusamy, Essentials of Financial services, 3<sup>rd</sup> Edition, Vijay Nicole Imprints Pvt Ltd.
3. Bharathi. V. Pathak, Indian Financial System, 5<sup>th</sup> 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 Level of Transaction
<b>UNIT 1 FINANCIAL SERVICES AND FINANCIAL MARKETS</b>			
1.1	Financial system in markets	<ul style="list-style-type: none"> <li>• Recall the meaning of financial system</li> </ul>	<b>K1</b>
1.2	Objectives of financial system	<ul style="list-style-type: none"> <li>• List out the objectives of financial system</li> </ul>	<b>K1</b>
1.3	Types of financial services	<ul style="list-style-type: none"> <li>• Explain the Various types of financial services</li> </ul>	<b>K2</b>
1.4	Regulation of financial services	<ul style="list-style-type: none"> <li>• Describe the Regulation of financial services</li> </ul>	<b>K2</b>
1.5	Problems and prospects of financial services	<ul style="list-style-type: none"> <li>• List out to the Problems and prospects of financial services</li> </ul>	<b>K1</b>
1.6	Management of NIM	<ul style="list-style-type: none"> <li>• Recall the meaning of NIM</li> <li>• Discuss the management of NIM</li> </ul>	<b>K2</b>
1.7	Difference between secondary Market NIM	<ul style="list-style-type: none"> <li>• Differentiate between secondary Market and NIM</li> </ul>	<b>K4</b>
1.8	Functions of stock exchanges	<ul style="list-style-type: none"> <li>• Perform the functions of stock exchanges</li> </ul>	<b>K3</b>
1.9	National stock exchange , OTCEI and non –banking financial institutions	<ul style="list-style-type: none"> <li>• State the meaning of OTCEI</li> <li>• Describe the functions of National stock exchange, OTCEI and Non-Financial Institutions.</li> </ul>	<b>K2</b>
1.10	SEBI functions and workings.	<ul style="list-style-type: none"> <li>• Identify the role of SEBI in financial services sector</li> <li>• Relate the functions of DSEBI with the financial service sector</li> </ul>	<b>K2</b>
1.11	Listings of securities	<ul style="list-style-type: none"> <li>• Estimate the importance of</li> </ul>	<b>K2</b>

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

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

		demat in India.	
5.4	Growth and functioning of NSDL and CDSL	<ul style="list-style-type: none"> <li>Establish the growth and functioning of NSDL and CDSL</li> </ul>	<b>K5</b>
5.5	Concepts of factoring	<ul style="list-style-type: none"> <li>Explain the concepts of factoring.</li> </ul>	<b>K2</b>
5.6	Significance and types of factoring	<ul style="list-style-type: none"> <li>Discuss the significance and types of factoring.</li> </ul>	<b>K2</b>
5.7	Factoring Mechanism.	<ul style="list-style-type: none"> <li>Analyse the factoring Mechanism</li> </ul>	<b>K4</b>
5.8	Factoring services in India	<ul style="list-style-type: none"> <li>Summarise the factoring services in India.</li> </ul>	<b>K2</b>
5.9	Define forfaiting	<ul style="list-style-type: none"> <li>Define forfaiting.</li> </ul>	<b>K1</b>
5.10	Factoring Vs Forfaiting	<ul style="list-style-type: none"> <li>Differentiate between Factoring Vs Forfaiting.</li> </ul>	<b>K4</b>
5.11	Problems and prospects of forfaiting	<ul style="list-style-type: none"> <li>List out the Various Problems and prospects of forfaiting</li> </ul>	<b>K1</b>

### 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	
<b>CO1</b>	H	H	M	M	L	H	L	H	L	H	L	H	L	
<b>CO2</b>	H	H	M	M	-	H	-	M	-	H	-	H	-	
<b>CO3</b>	H	H	M	M	L	H	M	M	-	H	-	H	-	
<b>CO4</b>	H	M	M	M	L	H	L	M	L	H	-	H	L	
<b>CO5</b>	H	H	M	M	-	H	-	H	L	H	-	H	L	
<b>CO6</b>	H	M	M	M	-	M	-	H	-	H	-	M	-	

#### Direct

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

#### Indirect

1. Course-end survey
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<b>SEMESTER –VI</b>	<b>CORE: XIII</b>	<b>CODE: U21BA613</b>
<b>CREDITS: 4</b>	<b>QUANTITATIVE TECHNIQUES</b>	<b>TOTAL HOURS: 75</b>

### **COURSE OUTCOMES**

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

<b>S.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Formulate the Linear Programming problem to find the optimal solution.	<b>K6</b>	<b>I</b>

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	<a href="http://www.nptelvideos.in/2012/12/advanced-operations-research.html">http://www.nptelvideos.in/2012/12/advanced-operations-research.html</a> <a href="https://opensource.com/resources/virtualization">https://opensource.com/resources/virtualization</a> - <a href="https://www.youtube.com/watch?v=Virtalization%20is%20the%20process%20of%20a%20computer%20system%20simultaneously">:~:text=Virtualization%20is%20the%20process%20of, on%20a%20computer%20system%20simultaneously</a>
2	Queuing Models	<a href="https://hithaldia.in/faculty/sas_faculty/Dr_M_B_Bera/Lecture%20note_5_CE605A&amp;CHE705B.pdf">https://hithaldia.in/faculty/sas_faculty/Dr_M_B_Bera/Lecture%20note_5_CE605A&amp;CHE705B.pdf</a>
3	Integer Programming- types and applications	<a href="http://web.hku.hk/~schu/IntegerProgramming.pdf">http://web.hku.hk/~schu/IntegerProgramming.pdf</a>
4	Goal Programming- types and applications	<a href="https://www.slideshare.net/hakeemrehman/goal-programming-68158871">https://www.slideshare.net/hakeemrehman/goal-programming-68158871</a>

## TEXT BOOK

1. P.C. Tulsian & Vishal Pandey, Quantitative techniques, Pearson Education, New Delhi, 7<sup>th</sup> 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 Guptha, Operations Research, Quantitative techniques for Management, Kalyani Publishers, 7th edition, 2014
3. S.C. Kothari, Quantitative techniques, Vikas Publishing House Pvt. Ltd, Delhi. , 3<sup>rd</sup> 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, 10<sup>th</sup> edition, Pearson New International Edition.

## WEB LINKS

1. [http://ebooks.lpude.in/commerce/bcom/term\\_5/DCOM303\\_DMGT504\\_OPERATION\\_RESEARCH.pdf](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**

<b>Unit/Section</b>	<b>Content</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM</b>			
1.1	Operations research – Origin and development	<ul style="list-style-type: none"> <li>Describe the origin of Linear Programming Problem.</li> </ul>	<b>K2</b>
1.2	Role in decision making	<ul style="list-style-type: none"> <li>Summarize the role of LPP in decision making.</li> </ul>	<b>K2</b>
1.3	Phases and approaches to OR	<ul style="list-style-type: none"> <li>Recognize the phases of Operations Research.</li> <li>Compare the different approaches of operations research.</li> </ul>	<b>K4</b>
1.4	Linear programming problem – Applications and limitations	<ul style="list-style-type: none"> <li>Explain the Applications and limitations of LPP.</li> </ul>	<b>K2</b>
1.5	Formulation of LPP	<ul style="list-style-type: none"> <li>Formulate the LPP using the resources and constraints.</li> </ul>	<b>K6</b>
1.6	Optimal Solution to LPP	<ul style="list-style-type: none"> <li>Estimate the optimal solution to LPP.</li> </ul>	<b>K6</b>
<b>UNIT II TRANSPORTATION AND ASSIGNMENT PROBLEM</b>			
2.1	Transportation problem – methods	<ul style="list-style-type: none"> <li>Classify the different methods of transportation problem.</li> <li>Analyze the various methods of finding basic feasible solution.</li> <li>Solve the transportation problem and estimate its optimality.</li> <li>Evaluate the different methods of transportation problem</li> </ul>	<b>K5</b>
2.2	Assignment problem	<ul style="list-style-type: none"> <li>Discuss the steps in</li> </ul>	

		<p>assigning jobs to appropriate persons.</p> <ul style="list-style-type: none"> <li>Determine the optimal allocation of jobs to persons to minimize time and cost.</li> </ul>	<b>K5</b>
<b>UNIT III GAME THEORY AND SIMULATION</b>			
3.1	Game Theory- different strategies followed by the players in a game.	<ul style="list-style-type: none"> <li>Define game theory.</li> <li>Compile the various types of strategies followed in a game.</li> </ul>	<b>K5</b>
3.2	Dominance property	<ul style="list-style-type: none"> <li>Apply the principle of dominance to find out the saddle point.</li> </ul>	<b>K3</b>
3.3	Graphical method	<ul style="list-style-type: none"> <li>Solve the matrix to find the value of the game and the optimal strategy.</li> </ul>	<b>K3</b>
3.4	Simulation	<ul style="list-style-type: none"> <li>Describe the applications of simulation.</li> <li>Apply the simulation technique in solving real world problems.</li> </ul>	<b>K3</b>
<b>UNIT IV REPLACEMENT PROBLEM</b>			
4.1	Replacement decisions	<ul style="list-style-type: none"> <li>Identify the types of replacement decisions.</li> </ul>	<b>K2</b>
4.2	Replacement policy without change in money value	<ul style="list-style-type: none"> <li>Calculate the appropriate time period for replacement of individual machinery before it becomes obsolete.</li> </ul>	<b>K4</b>
4.3	Replacement of items that fail completely (group replacement)	<ul style="list-style-type: none"> <li>Apply the group replacement policy to estimate the appropriate time period for replacement of a group of items that fail.</li> <li>Calculate the appropriate time period for replacement of items that fail using individual and group replacement policy</li> </ul>	<b>K4</b>
4.4	Applications in finance and accounting	<ul style="list-style-type: none"> <li>Analyse the applications of replacement theory in finance and accounting.</li> </ul>	<b>K4</b>
<b>UNIT V DECISION ANALYSIS AND NETWORK ANALYSIS</b>			
5.1	Decision analysis – EMV criterion – EOL and EVPI	<ul style="list-style-type: none"> <li>Explain the role of decision analysis in effective decision making.</li> </ul>	<b>K4</b>

		<ul style="list-style-type: none"> <li>Analyse the decisions under conditions of certainty and uncertainty.</li> </ul>	
5.2	Decision tree analysis	<ul style="list-style-type: none"> <li>Apply the decision tree technique to estimate the expected monetary value from the different courses of action.</li> </ul>	<b>K3</b>
5.3	Network Analysis – CPM and PERT	<ul style="list-style-type: none"> <li>Explain the role of network analysis in project management and control.</li> <li>Determine the longest sequence of operations using the CPM method discuss the techniques in network analysis.</li> <li>Estimate the optimistic time in completing a project using PERT.</li> <li>Assess the optimistic time for completion of a project using project management techniques</li> </ul>	<b>K5</b>

### 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
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- |   |
|---|
| <ol style="list-style-type: none"><li>1. Continuous Assessment Test I,II</li><li>2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation</li><li>3. End Semester Examination</li></ol> |
|---|

<b>Indirect</b>
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- |  |
|--|
| <ol style="list-style-type: none"><li>1. Course-end survey(FEEDBACK)</li></ol> |
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<b>SEMESTER –VI</b>	<b>ELECTIVE: III</b>	<b>CODE: U22BA6:3</b>
<b>CREDITS: 5</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>TOTAL HOURS:75</b>

## **COURSE OUTCOMES**

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

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

### **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**

<b>Sl.No.</b>	<b>Topics</b>	<b>Web Links</b>
1.	Trends in the Indian Entrepreneurship sector for 2020	<a href="https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html">https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html</a>
2.	Modern trends of entrepreneurship and start-up culture	<a href="https://digitallearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/">https://digitallearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/</a>
3.	Growing Trends of Entrepreneurship in India	<a href="https://bdbasu.com/entrepreneurship-in-india/">https://bdbasu.com/entrepreneurship-in-india/</a>
4.	Social Entrepreneurship in India: Recent Trends and Change	<a href="https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/">https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/</a>

## **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	LearningOutcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION</b>			
1.1.	Definition	<ul style="list-style-type: none"> <li>• Define the term entrepreneurship</li> </ul>	<b>KI</b>
1.2.	Concept	<ul style="list-style-type: none"> <li>• Recall the concept of an entrepreneur</li> </ul>	<b>KI</b>
1.3.	Characteristics	<ul style="list-style-type: none"> <li>• Describe the characteristics/features of an entrepreneur</li> </ul>	<b>K2</b>

1.4.	Functions	<ul style="list-style-type: none"> <li>• Illustrate the functional roles of an entrepreneurs</li> </ul>	<b>K2</b>
1.5.1	Entrepreneur and Enterprise	<ul style="list-style-type: none"> <li>• Compare Entrepreneur and Enterprise</li> </ul>	<b>K2</b>
1.5.2.	Entrepreneur and Manager	<ul style="list-style-type: none"> <li>• Contrast Entrepreneur &amp; Manager</li> </ul>	<b>K2</b>
1.5.3.	Entrepreneur and Intrapreneurs	<ul style="list-style-type: none"> <li>• Compare Entrepreneur and Intrapreneurs</li> </ul>	<b>K2</b>
1.6.	Types of Entrepreneurs	<ul style="list-style-type: none"> <li>• Classify the various types of entrepreneur</li> </ul>	<b>K2</b>
1.7.	Theories	<ul style="list-style-type: none"> <li>• Explain the theories</li> </ul>	<b>K2</b>
1.8.	Behavioral Patterns of Entrepreneurs	<ul style="list-style-type: none"> <li>• Explain the behavioral pattern of an entrepreneur</li> </ul>	<b>K2</b>
1.8.1.	Factors Affecting Entrepreneurship growth	<ul style="list-style-type: none"> <li>• Describe the factors affecting entrepreneurship growth</li> </ul>	<b>K2</b>
1.8.2.	Entrepreneurial Motivation and Competencies	<ul style="list-style-type: none"> <li>• Explain entrepreneurial motivation and Competencies</li> </ul>	<b>K2</b>
1.8.3.	Entrepreneurship Development programs	<ul style="list-style-type: none"> <li>• Demonstrate Entrepreneurship Development Programs</li> </ul>	<b>K2</b>
1.9.	New generations of entrepreneurship	<ul style="list-style-type: none"> <li>• Illustrate the recent trends in new generation entrepreneurship and list out the</li> </ul>	<b>K2</b>

1.9.1.	Social Entrepreneurship	<ul style="list-style-type: none"> <li>• Explain Social Entrepreneurship</li> </ul>	<b>K2</b>
1.9.2.	Edupreneurship	<ul style="list-style-type: none"> <li>• State the meaning of Edupreneurship</li> </ul>	<b>K1</b>
1.9.3.	Ecopreneur	<ul style="list-style-type: none"> <li>• Define Ecopreneur</li> </ul>	<b>K1</b>
1.9.4.	Self Help Groups	<ul style="list-style-type: none"> <li>• Explain Self Help Groups</li> </ul>	<b>K2</b>
1.9.5.	Health Entrepreneurship	<ul style="list-style-type: none"> <li>• Identify the Health Entrepreneurship</li> </ul>	<b>K2</b>
1.9.6	Tourism Entrepreneurship	<ul style="list-style-type: none"> <li>• Describe the tourism Entrepreneurship</li> </ul>	<b>K2</b>
1.9.7.	Women Entrepreneurship	<ul style="list-style-type: none"> <li>• Summarize the Women Entrepreneurship</li> </ul>	<b>K2</b>
1.10	Barriers to Entrepreneurship	<ul style="list-style-type: none"> <li>• Classify the barriers to Entrepreneurship</li> </ul>	<b>K2</b>
<b>UNIT II START UPS</b>			
2.1.	Establishing Entrepreneurial System	<ul style="list-style-type: none"> <li>• Identifying a business, idea and process</li> </ul>	<b>K2</b>
2.2.	Forms of Business Ownership	<ul style="list-style-type: none"> <li>• Explain the various types of business ownership</li> <li>• Identify an appropriate form of ownership structure</li> </ul>	<b>K2</b>
2.3.	Industrial Park (Meaning, features & examples)	<ul style="list-style-type: none"> <li>• Outline the concept and meaning</li> <li>• Describe Industrial Park features</li> <li>• Illustrate examples</li> </ul>	<b>K2</b>

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

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

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

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

			<ul style="list-style-type: none"> <li>• State IPR benefits</li> </ul>	
5.2.		Sickness in Small Enterprises	<ul style="list-style-type: none"> <li>• Describe the process of industry sickness</li> <li>• Summarize the signs and symptoms of industrial sickness and government policies to revive and curb sickness.</li> </ul>	<b>K2</b>
5.3.		E-Commerce and Small Enterprises	<ul style="list-style-type: none"> <li>• Explain the need for E- Commerce</li> <li>• Describe E Commerce</li> </ul>	<b>K2</b>
5.4.		Franchising	<ul style="list-style-type: none"> <li>• Explain franchising</li> </ul>	<b>K2</b>
5.5.	Social Responsibility of Business		<ul style="list-style-type: none"> <li>• Analyze the need for SRB and importance</li> </ul>	<b>K4</b>

### 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
<b>CO1</b>	H	H	M	M	-	H	H	H	M	H	H	-	M
<b>CO2</b>	H	H	M	M	L	H	H	L	-	H	H	-	M
<b>CO3</b>	M	H	M	M	-	M	M	-	-	M	M	-	M
<b>CO4</b>	M	M	H	-	-	M	H	-	-	H	M	M	H
<b>CO5</b>	H	H	L	L	-	H	M	-	-	H	M	-	M
<b>CO6</b>	M	M	H	M	-	M	-	H	H	H	H	M	-



## **COURSE ASSESSMENT METHODS**

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

<b>SEMESTER VI</b>	<b>ELECTIVE:III</b>	<b>CODE: U22BA6:A</b>
<b>CREDITS: 4</b>	<b>INDIRECT TAXES</b>	<b>HOURS PER WEEK:5</b>
		<b>TOTAL HOURS:90</b>

## **COURSE OUTCOMES**

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

Sl.No	Course Outcomes	Level	Unit
1	Describe the concepts of indirect taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4	Assess the amount of ITC to be claimed.	K6	IV
5	Formulate online GST registration.	K5	V
6	Evaluate the amendments in GST Act.	K6	V

## **UNIT I GOODS AND SERVICES TAX ACT & RULES**

**(20Hrs)**

- 1.0 INTRODUCTION
  - 1.1 Meaning of GST
  - 1.2 Need for GST in India
  - 1.3 Cascading effect of tax
  - 1.4 Non-integration of VAT and Service Tax causes double taxation
  - 1.5 No CENVAT Credit after manufacturing stage to a dealer
  - 1.6 Cascading of taxes on account of levy of CST Inter-State purchases
  - 1.7 One Nation-One Tax
  - 1.8 Dual GST Model
  - 1.9 Central Goods and Services Tax Act, 2017 (CGST)
  - 1.10 State Goods and Services Tax Act, 2017 (SGST)
  - 1.11 Union Territory Goods and Services Tax Act, 2017 (UTGST)
  - 1.12 Integrated Goods and Services Tax Act, 2017 (IGST)
  - 1.13 Goods and Services Tax Network (GSTN)
  - 1.14 Functions of GSTN (i.e. Role assigned to GSTN)
  - 1.15 Constitution (101st Amendment) Act, 2016
  - 1.16 GST Council
  - 1.17 Guiding principle of the GST Council
  - 1.18 Functions of the GST Council
  - 1.19 Definitions under CGST Laws

## **UNIT II LEVY AND COLLECTION OF TAX**

**(18 Hrs)**

- 2.1 Scope of supply (Section 7 of CGST Act, 2017)

- 2.2 Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- 2.3 Section 7(1) (b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business
- 2.4 Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration
  - 2.4.1 Permanent transfer/disposal of business assets
  - 2.4.2 Supply between related persons or distinct persons
  - 2.4.3 Supply to agents or by agents
  - 2.4.4 Importation of Services
- 2.5 Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II
  - 2.5.1 Renting of Immovable Property
  - 2.5.2 Information Technology software
  - 2.5.3 Transfer of the right to use any goods for any purpose
  - 2.5.4 Composite supply
- 2.6 Non-taxable Supplies under CGST Act, 2017
  - 2.6.1 Section 7(2) (a) activities or transactions specified in Schedule III;
  - 2.6.2 Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,
  - 2.6.3 Section 7(3) the transactions that are to be treated as—
    - (a) A supply of goods and not as a supply of services; or
    - (b) A supply of services and not as a supply of goods.
- 2.7 Composite and Mixed Supplies (Section 8 of CGST Act, 2017)
  - 2.7.1 Meaning of Composite and Mixed Supplies
  - 2.7.2 Composite Supply
  - 2.7.3 Mixed supply
- 2.8 Levy and Collection
- 2.9 Composition Levy
- 2.10 Exemption from tax
- 2.11 Person liable to pay tax
  - 2.11.1 Forward Charge
  - 2.11.2 Reverse Charge
  - 2.11.3 Person who are required to pay tax under section 9(5) of CGST (i.e. Electronic Commerce Operator)

### **UNIT III TIME AND VALUE OF SUPPLY**

**(20 Hrs)**

- 3.1 Time of supply

- 3.2 Place of supply
- 3.3 Value of supply
- 3.4 Change in rate of tax in respect of supply of goods or services

#### **UNIT IV INPUT TAX CREDIT**

**(20Hrs)**

- 4.1 Eligibility for taking Input Tax Credit (ITC)
- 4.2 Input Tax credit in special circumstances
- 4.3 Input Tax Credit in respect of goods sent for Job-Work
- 4.4 Distribution of credit by Input Service Distributor (ISD)
- 4.5 Recovery of Input Tax Credit

#### **UNIT V REGISTRATION UNDER GST LAW**

**(12Hrs)**

- 5.1 Persons not liable for registration
- 5.2 Compulsory registration
- 5.3 Procedure for registration
- 5.4 Deemed registration
- 5.5 Casual taxable person
- 5.6 Non-resident taxable person
- 5.7 Cancellation Vs. Revocation of registration

#### **UNIT VI TOPICS FOR SELF STUDY**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Tax invoice credit and debit notes electronic way bill	<a href="https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf">https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf</a>
2	Returns and Payment of tax	<a href="https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf">https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf</a>
3	TDS & TCS under GST	<a href="https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf">https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf</a>
4	Audit under GST	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf</a>

#### **TEXT**

1. The Institute of Cost and Management Accountants of India, Indirect Taxation study material (Relevant year)

#### **REFERENCES**

1. Goods & Services Tax Ready Reckoner ,CA.Ashok Batra, Wolters Kluwer Publishing house.

2. Goods and Services Tax (G.S.T), H.C.Mehrotra and V.P.Agarwal, 1<sup>st</sup> January, 2019, 4<sup>th</sup> Edition, Sathiya Bhawan Publications.
3. Goods and Services Tax Act (GST) Bare Act with Rules & Forms and Amendments 2020 Edition by Government of India, Law Literature Publication.
4. How to Practice as a GST (Goods and Services Tax) Professional (Practitioner), Xcess Board of Editors', January, 2018. Xcess Infostore Private Limited Publishers.
5. Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhanian, 2<sup>nd</sup> Edition 2020, Taxmann Publisher.

### WEB LINKS

1. <https://mib.gov.in/sites/default/files/presentation%20on%20GST.pdf>
2. <https://cablogindia.com/pdf-goods-and-services-tax-gst-revision-notes/>

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I GOODS AND SERVICES TAX ACT &amp; RULES</b>			
1.0	Introduction	<ul style="list-style-type: none"> <li>● Explain the features of indirect tax.</li> <li>● Outline the reason for collection of tax in our country.</li> </ul>	K2
1.1	Meaning of GST	<ul style="list-style-type: none"> <li>● Recall the meaning of GST</li> </ul>	K1
1.2	Need for GST in India	<ul style="list-style-type: none"> <li>● Explain the need for GST in India.</li> </ul>	K2
1.3	Cascading effect of tax	<ul style="list-style-type: none"> <li>● Demonstrate cascading effect of tax.</li> </ul>	K2
1.4	Non-integration of VAT and Service Tax causes double taxation	<ul style="list-style-type: none"> <li>● Explain the reason for emergence of GST.</li> </ul>	K2
1.5	No CENVAT Credit after manufacturing stage to a dealer	<ul style="list-style-type: none"> <li>● Outline the advantages of GST.</li> </ul>	K2
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	<ul style="list-style-type: none"> <li>● Compare the disadvantages of the Pre-GST taxation system.</li> </ul>	K2
1.7	One Nation-One Tax	<ul style="list-style-type: none"> <li>● List the significance of GST.</li> </ul>	K1
1.8	Dual GST Model	<ul style="list-style-type: none"> <li>● Explain the concept of Dual GST model followed in our country.</li> </ul>	K2
1.9	Central Goods and Services	<ul style="list-style-type: none"> <li>● Summarize the application of CGST</li> </ul>	K2

	Tax Act, 2017 (CGST)	Act 2017.	
1.10	State Goods and Services Tax Act, 2017 (SGST)	<ul style="list-style-type: none"> <li>Summarize the application of SGST Act 2017.</li> </ul>	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	<ul style="list-style-type: none"> <li>Summarize the application of UTGST Act 2017.</li> </ul>	K2
1.12	Integrated Goods and Services Tax Act, 2017 (IGST)	<ul style="list-style-type: none"> <li>Summarize the application of IGST Act 2017.</li> </ul>	K2
1.13	Goods and Services Tax Network (GSTN)	<ul style="list-style-type: none"> <li>Demonstrate the significances of GSTN</li> </ul>	K2
1.14	Functions of GSTN (i.e. Role assigned to GSTN)	<ul style="list-style-type: none"> <li>Outline the functions of GSTN</li> </ul>	K2
1.15	Constitution (101st Amendment) Act, 2016	<ul style="list-style-type: none"> <li>Recall the reason for the constitution Amendment Act, 2016.</li> </ul>	K1
1.16	GST Council	<ul style="list-style-type: none"> <li>Explain the roles and responsibilities of GST Council.</li> </ul>	K2
1.17	Guiding principle of the GST Council	<ul style="list-style-type: none"> <li>Discuss the guiding principles of GST council.</li> </ul>	K2
1.18	Functions of the GST Council	<ul style="list-style-type: none"> <li>List the functions of GST council.</li> </ul>	K1
1.19	Definitions under CGST Laws	<ul style="list-style-type: none"> <li>Define CGST/SGST/UTGST/IGST</li> </ul>	K1
<b>UNIT II LEVY AND COLLECTION OF TAX</b>			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	<ul style="list-style-type: none"> <li>List the scope of supply.</li> </ul>	K1
2.2	Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;	<ul style="list-style-type: none"> <li>Classify supply under section 7(1)(a)</li> </ul>	K2
2.3	Section 7(1)(b) of CGST Act, 2017, import of services for a	<ul style="list-style-type: none"> <li>Explain section 7(1)(b)</li> </ul>	K2

	consideration whether or not in the course or furtherance of business		
2.4	Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration	<ul style="list-style-type: none"> <li>● Demonstrate section 7(1)(c)</li> </ul>	K2
2.4.1	Permanent transfer/disposal of business assets	<ul style="list-style-type: none"> <li>● Explain the concept of disposal of business assets</li> </ul>	K2
2.4.2	Supply between related persons or distinct persons	<ul style="list-style-type: none"> <li>● Compare a related person and a distinct person.</li> </ul>	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Level of Transaction</b>
2.4.3	Supply to agents or by agents	<ul style="list-style-type: none"> <li>● Relate the role of principal and agent during supply of goods or rendering service.</li> </ul>	K1
2.4.4	Importation of Services	<ul style="list-style-type: none"> <li>● Illustrate import service undertaken in supply.</li> </ul>	K2
2.5	Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II	<ul style="list-style-type: none"> <li>● Summarize Section 7 (1)(d)</li> </ul>	K2
2.5.1	Renting of Immovable Property	<ul style="list-style-type: none"> <li>● Demonstrate renting of immovable property as supply in GST.</li> </ul>	K2
2.5.2	Information Technology software	<ul style="list-style-type: none"> <li>● Summarize how information technology software is treated as supply in GST</li> </ul>	K2
2.5.3	Transfer of the right to use any goods for any purpose	<ul style="list-style-type: none"> <li>● Explain “transfer of the right to use goods” as supply in GST.</li> </ul>	K2
2.5.4	Composite supply	<ul style="list-style-type: none"> <li>● Explain the concept of composite supply.</li> </ul>	K2
2.6	Non-taxable Supplies under CGST Act, 2017	<ul style="list-style-type: none"> <li>● Summarize non-taxable supplies under CGST Act, 2017.</li> </ul>	K2
2.6.1	Section 7(2) (a) activities or transactions specified in Schedule III;	<ul style="list-style-type: none"> <li>● Demonstrate transactions in a negative list of supply.</li> </ul>	K2
2.6.2	Section 7(2)(b) such activities	<ul style="list-style-type: none"> <li>● Explain Sec 7 (2) (b) in detail.</li> </ul>	K2

2	or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,		
2.6.3	Section 7(3) the transactions that are to be treated as—	<ul style="list-style-type: none"> <li>Summarize section 7 (3) under CGST Act 2017.</li> </ul>	K2
2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	<ul style="list-style-type: none"> <li>Compare composite and mixed supplies.</li> </ul>	K2
<b>UNIT III TIME AND VALUE OF SUPPLY</b>			
3.1	Time of supply	<ul style="list-style-type: none"> <li>Identify Time of supply in GST</li> </ul>	K3
3.2	Place of supply	<ul style="list-style-type: none"> <li>Identify Place of Supply in GST</li> </ul>	K3
3.3	Value of supply	<ul style="list-style-type: none"> <li>Identify value of supply in GST.</li> </ul>	K3
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Level of Transaction</b>
3.4	Change in rate of tax in respect of supply of goods or services	<ul style="list-style-type: none"> <li>Apply the amended rate of tax in respect of supply of goods or services.</li> </ul>	K3
<b>UNIT IV INPUT TAX CREDIT</b>			
4.1	Eligibility for taking Input Tax Credit (ITC)	<ul style="list-style-type: none"> <li>Identify the eligibility criteria for taking Input Tax Credit.</li> </ul>	K2
4.2	Input Tax credit in special circumstances	<ul style="list-style-type: none"> <li>Determine ITC under special circumstances.</li> </ul>	K5
4.3	Input Tax Credit in respect of goods sent for Job-Work	<ul style="list-style-type: none"> <li>Discuss ITC in respect of goods sent for Job-Work.</li> </ul>	K6
4.4	Distribution of credit by Input Service Distributor (ISD)	<ul style="list-style-type: none"> <li>Evaluate the distribution of credit by Input Service Distributor (ISD).</li> </ul>	K6
4.5	Recovery of Input Tax Credit	<ul style="list-style-type: none"> <li>Calculate recovery of Input Tax Credit.</li> </ul>	K4
<b>UNIT V REGISTRATION UNDER GST LAW</b>			
5.1	Persons not liable for registration	<ul style="list-style-type: none"> <li>Summarize persons not liable for registration.</li> </ul>	K2



5.2	Compulsory registration	<ul style="list-style-type: none"> <li>Identify persons who need to compulsorily register with GST.</li> </ul>	K3
5.3	Procedure for registration	<ul style="list-style-type: none"> <li>Determine the procedure for registration in GST portal.</li> </ul>	K5
5.4	Deemed registration	<ul style="list-style-type: none"> <li>Discuss deemed registration at time of registration with GST.</li> </ul>	K6
5.5	Casual taxable person	<ul style="list-style-type: none"> <li>Determine casual taxable person.</li> </ul>	K5
5.6	Non-resident taxable person	<ul style="list-style-type: none"> <li>Determine Non-resident taxable person.</li> </ul>	K5
5.7	Cancellation Vs Revocation of registration	<ul style="list-style-type: none"> <li>Distinguish between cancellation and revocation of registration.</li> </ul>	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
<b>CO1</b>	H	H	L	M	M	-	-	H	-	H	-	M	
<b>CO2</b>	H	H	L	M	M	-	M	H	L	H	-	M	L
<b>CO3</b>	H	M	M	M	M	-	L	H	L	H	-	M	L
<b>CO4</b>	H	-	-	M	M	-	-	M	-	-	-	M	
<b>CO5</b>	H	-	M	-	-	-	-	M	L		-		L
<b>CO6</b>	H	-	-	M	-	-	-	M	L	M	-		L

**COURSE ASSESSMENT METHODS**

**Direct**

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

**Indirect**

1. Course-end survey

**Course Coordinator:**