PERIYAR UNIVERSITY

SALEM – 636011

DEGREE OF BACHELOR OF COMMERCE

CHOICE BASED CREDIT SYSTEM

Syllabus for

B.COM.

FINANCIAL MARKETING ANALYTICS

(SEMESTER PATTERN)

(For Candidates admitted in the College affiliated to Periyar University from 2023 - 2024 onwards)

Contents

i. Regulations

ii. PO and PSO Description

iii. UG – Template

iv. Methods of Evaluation & Methods of Assessment

v. Semester Index.

vi. Subjects – Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency

1) *Course Lesson Box*
2) *Course Objectives*
3) *Units*
4) *Learning Outcome*
5) *Reference and Text Books*
6) *Web Sources*
7) *PO & PSO Mapping tables*

REGULATIONS FOR UNDERGRADUATE DEGREE COURSES IN SCIENCES, HUMANITIES, SOCIAL SCIENCES AND COMMERCE CBCS PATTERN

Definitions :

Programme : ―Programme‖ means a course of study leading to the award of a degree in discipline.

Course "Course" refers to a subject offered under the degree programme.

Part I : Tamil / Other languages: means ―Tamil/other languages‖ offered under Part I of the programme

Part II : English: means ―English language offered under Part II of the programme.

Part III : Means ―Core courses and Elective courses including laboratory‖.

: Elective Papers - An open choice of topics categorized under Generic and Discipline Centric

Part IV : **Non-Major Electives** Means elective subjects offered under Part IV

Skill Enhancement Courses - means the courses offered as skill based coursesunder Part IV of the programme aimed at imparting Advanced Skill.

Foundation Course: means courses such as To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.

Value Education (III year - V Semester)

Environmental Studies (II year – III & IV Semester)

Internship / Industrial Training - Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.

Project with Viva – voce - Application of the concept to real situation is conceived resulting in tangible outcome

Introduction of Professional Competency Component

Part V **:―**Extension Activities : means all those activities under NSS/ NCC/ Sports/ YRC programme and other co and extracurricular activities offered under part V of the programme.

A detailed explanation of the above with relevant credits are given underSchemes of Examination along with Distribution of Marks and Credits‖.

Duration: Means the stipulated years of study to complete a programme as prescribed by the University from time to time. Currently for the undergraduate programme the duration of study is THREE years. These regulations shall apply to the regular course of study in approved institutions of the University.

Credits: Means the weightage given to each course of study (subject) by the experts of the Board of Studies concerned.

Credit System: Means, the course of study under this regulation, where weightage of credits are spread over to different semesters during the period of study and the Cumulative Grade Point Average shall be awarded based on the credits earned by the students. A total of 140 credits are prescribed for the Undergraduate Programme (Three years).

Choice Based Credit System: All Undergraduate Programmes offered by the University shall be under Choice Based Credit System (CBCS). This is to enhance the quality and mobility of the students within and between the Universities in the country and abroad.

1. Eligibility for Admission to the Course

Candidate for admission to the first year of the UG degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate, subject to such other conditions as may be prescribed therefor.

2. Duration of the Course

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

Each semester have 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole programme has 2600 teaching hours.

3. Course of Study

The course of study for the UG degree courses of all branches shall consist of thefollowing:

Part - I: Tamil

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu.

The subject shall be offered during the **first four semesters** with one examination at the end of each semester (4 courses – 12 credits).

Part II: English

The subject shall be offered during the **first four semesters** with one examination at the end of each semester (4 courses – 12 credits).

Part III:

Core subject

As prescribed in the scheme of examination. Examination shall be conducted in the core subjects at the end of every semester. For the programmes with 4 semester languages, 15 core courses with 68 credits are to be offered.

Electives courses

Four elective courses with 12 credits are to be offered one in the first four semesters . Elective subjects are to be selected from the list of electives prescribed bythe Board of Studies concerned.

Discipline Specific Elective

Four DSE courses with 12 credits are to be offered Two in the Five semester and Two in the sixth semester. DSE subjects are to be selected from the list of DSE‘s Prescribed by the Board of Studies Concerned

Part IV

1. Skill Enhancement Course:

All the UG programmes shall offer seven courses of **skill Enhancement subjects in I, II, III, & IV** semesters with 13 credits for which examination shall be conducted at the end of the respective semesters.

2. Environmental Studies:

All the UG programmes shall offer a course in Environmental Studies subjects and it shall be offered in the third and fourth semester. Examination shall be conducted at the end of fourth semester (one course with 2 credits).

3. Value Education:

All the UG Programmes shall offer a course in ―Value Education‖ and it shall be offered in the fifth semester. Examination shall be conducted at the end of the semester.

Part V: Extension Activities (One Credit)

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes.

NSSNCC

SportsYRC

Other Extra curricular activities.

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

20% of marks for Regularityof attendance.

60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities.

10% of marks for Exemplary awards/ Certificates/ Prizes.

10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

A	-	Exemplary	-	80 and above
B	-	Very good	-	70-79
C	-	Good	-	60-69
D	-	Fair	-	50-59
E	-	Satisfactory	-	~~40~~ 49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the aboveactivities shall be required to take a test in the theoretical aspects of any one of theabove fields and be graded and certified accordingly).

4. Requirement to appear for the examinations

a) A Candidate shall be permitted to appear for the university examinations for any semester (practical/theory) if he/she secures **not less than 75%** of attendance in thenumber of working days during the semester.

b) A candidate who has secured **less than 75% but 65%** and above attendance in any semester has to pay fine of Rs.800/- and a candidate shall be permitted to appear forthe university examination in that semester itself.

c) A candidate who has secured **less than 65% but 50%** and above attendance in any semester has to pay fine of Rs.800/- and can appear for both semester papers together atthe end of the later semester.

d) A candidate who has secured **less than 50%** of attendance in any semester shall notbe permitted to appear for the regular examinations and to continue the study in thesubsequent semester. He/she has to rejoin the semester in which the attendance is less than 50%.

5. Scheme of examination

As given in the annexure.

6. Restrictions to appear for the examinations

a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.

b) Candidates who fail in any of the course of Part I, II, III, IV & V of UG degree examinations shall complete the course concerned **within 5 years** from the date of admission to the said programme, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that course consequent to change of regulation and / or curriculum after 5 year period,

the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman and fulfill the requirements as per the regulation curriculum for the award of the degree.

7. Medium of Instruction and examinations

The medium of instruction and examinations for the courses of Part I, II & IV shall be the language concerned. For part III courses other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination shall be the language concerned.

8. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates shall not be permitted to appear for the practical examinations.

9. Passing Minimum

a) A candidate who secures **not less than 40% in the University (external)** Examination and 40% marks in the external examination and continuous internal assessment put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the subject (theoryor Practical).

b) A candidate who secures not less than 40% of the total marks prescribed for the subject under part IV degree programme irrespective of whether the performance is assessed at the end semester examination or by continuous internal assessment shall be declared to have passed in that subject.

c) A candidate who passes the examination in all the courses of Part I, II, III, IV & V shall be declared to have passed, the whole examination.

10. Distribution

Tab~~le~~ 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for **theory papers of UG programmes**.

Table 1 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for external alone	Max. marks	Passing Minimum for external alone	
100	75	30	25	10	40

Table 1(B): The following are the distribution of marks for continuous internal assessments in theory papers of UG programmes:

Table 1 (B)

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks

Table 2(A): The following are the distribution of marks for University (external) examinations and continuous internal assessments and passing minimum marks for the **practical courses of UG programmes**.

Table 2 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for external alone	Max. marks	Passing Minimum for external alone	
100	75	30	25	10	40

Table 2(B): The following are the distribution of marks for the continuous internalassessment in UG practical courses:

Table 2(B)

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	**25 Marks**
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	**75 Marks**
Total		**100 Marks**

The following courses shall have end semester examinations and Continuous Internal Assessment:

Table 3

S.No.	**Subject**	**Internal**	**External**	**Total**
1.	Value Education	25	75	100
2.	Environmental Studies	25	75	100
3.	Non Major Electives 1st semester	25	75	100
4.	Non Major Electives 2nd semester	25	75	100

11. Grading

Once the marks of the CIA and end-semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

Table 4

Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/ Paper)

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

i = Credits earned for course i in any semester.

Gi = Grade Point obtained for course i in any semester.

n = refers to the semester in which such course were credited.

Grade point average (for a Semester):

Calculation of grade point average semester-wise and part-wise is as follows:

GRADE POINT AVERAGE [GPA] = Σi Ci Gi / Σi Ci

$$GPA = \frac{\text{Sum of the multiplication of grade points by the credits of the courses offered under each part}}{\text{Sum of the credits of the courses under each part in a semester}}$$

Calculation of Grade Point Average (CGPA) (for the entire programme):

A candidate who has passed all the examinations under different parts (Part-I to V) iseligible for the following part-wise computed final grades based on the range of CGPA:

CUMULATIVE GRADE POINT AVERAGE [CGPA] = Σn Σi Cni Gni / Σn Σi Cni

$$CGPA = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme under each part}}{\text{Sum of the credits of the courses of the entire programme under each part}}$$

Table– 5

CGPA	GRADE
9.5 10.0	**O+**
9.0 and above but below 9.5	**O**
8.5 and above but below 9.0	**D++**
8.0 and above but below 8.5	**D+**
7.5 and above but below 8.0	**D**
7.0 and above but below 7.5	**A++**
6.5 and above but below 7.0	**A+**
6.0 and above but below 6.5	**A**
5.5 and above but below 6.0	**B+**
5.0 and above but below 5.5	**B**
4.5 and above but below 5.0	**C+**
4.0 and above but below 4.5	**C**
0.0 and above but below 4.0	**U**

12. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

13. Classification of Successful candidates

A candidate who passes all the examinations in Part I to Part V securing following CGPA and Grades shall be declared as follows **for Part I or Part II or Part III**:

Table – 6

CGAP	GRADE	CLASSIFICATION OF FINAL RESULTS
9.5 - 10.0	O+	First Class Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	

7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	

a. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 9 to 10 and equivalent grades "O" or "O+" in part III comprising Core, Electives and Allied subjects shall be placed in the category of **"First Class – Exemplary".**

b. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration' of the UG programmes and secured a CGPA of 7.5 to 9 and equivalent grades "D" or "D+" or "D++" in part III comprising Core, Electives and Allied subjects shall be placed in the category of **"First Class with Distinction".**

c. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 6 to 7.5 and equivalent grades "A" or "A+" or "A++" shall be declared to have passed that parts in **"First Class"**.

d. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 5.5 to 6 and equivalent grades "B" or "B+" shall be declared to have passed that parts in **"Second Class"**.

e. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 4.5 to 5 and equivalent grades "C" or "C+" shall be declared to have passed that parts in **"Third Class"**.

f. There shall be no classifications of final results, therefore, award of class for Part IV and Part V, however, those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

14. Conferment of the Degree:

No candidate shall be eligible for conferment of the Degree unless he / she

i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.

ii. Has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.

iii Has successfully completed the prescribed Field Work/ Institutional Training as evidenced bycertificate issued by the Principal of the College.

15. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I class shall be eligible for ranking and such ranking shall be confined to 10% of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

16. Additional Degree

a) The following is the norms prescribed for students admitted from 2010-11 onwards.

Any candidate who wishes to obtain an additional UG degree not involving anypractical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the universityby paying a fee of Rs.500/-.

b) The following is for students admitted prior to 2008-09:

Any candidate who wishes to obtain an additional UG degree not involving anypractical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the universitybypaying a fee of Rs.500/-.

17. Evening College

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

18. Question Paper Pattern

Table 7

Maximum 75 Marks wherever applicable			
Section A	Multiple Choice Questions	15*1=15	15 questions 3 each from everyunit
Section B	Short answer questions of either / or type (like 1.a or b)	2*5=10	2 questions 1 each from everyunit
Section C	Essay type question of any three out of five questions.	5*10=50	5 questions 1 each from every unit with internal choice of (a) or (b).

19. Syllabus

The syllabus for various courses shall be clearly demarcated into five viable units in each paper/subject.

20. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations shall be in vogue without any change for a minimum period of three years from the date of approval of their approval. The University may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

21. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2023- 2024 shall be permitted to take the Examinations under those Regulations for a period of four years i.e. upto and inclusive of the Examination of April 2028 thereafter they shall be permitted to take the Examination only under the Regulations in force at that time.

PROGRAMME OBJECTIVE – B.COM FINANCIAL MARKETING ANALYTICS

This programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

B.COM FINANCIAL MARKETING ANALYTICSis a three-year undergraduate degree that programme provides the student with an insight into various aspects of the financial market, which includes understanding finance and money, investment economics, communication skills, legal parameters etc. It includes the practical fields of study like organizing, planning and managing capital resources.

The course helps aspirants to gain knowledge in the field of Equity Market, Debt Market, Capital Market, Skill Enhancement Course, Ability Enhancement Course, Elective Course, Discipline Elective Specific Course, Comprising of Technical Analysis, Financial Derivatives, Mutual Funds, Taxation (Direct & Indirect), Macro Economics, Corporate and Security law, Professional Communication Skill, and Information Technology. It transforms one from a layman to one who can easily comprehend the basic principles and mechanisms.

B.Com., Financial Marketing Analytics is an undergraduate programme, students can pursue a master's degree or pursue a career in a different field, or they can take additional professional courses.

This course is highly helpful in comprehending the financial market since it explains how an investor trades stocks, bonds, commodities, and other financial instruments on the stock market or exchanges.

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	**B.COM FINANCIAL MARKETING ANALYTICS**
Programme Code:	
Duration:	**UG - 3 years**
Programme Outcomes:	**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one‘s views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. **PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. **PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply

	one‘s learning to real life situations. **PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. **PO6: Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation **PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team **PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. **PO9: Reflective thinking**: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society. **PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. **PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. **PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. **PO 13: Moral and ethical awareness/reasoning**: Ability toembrace moral/ethical values in conducting one‘s life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstratingthe ability to identify ethical issues related to one‟s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. **PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. **PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including „learning how to learn‟, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

Programme Specific Outcomes:	**PSO1 – Placement:** To prepare the students who will demonstrate respectful engagement with others‘ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. **PSO 2 - Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations **PSO3 – Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. **PSO4 – Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. **PSO 5 – Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit

Credit Distribution for UG Programmes

Sem I	Credit	H	Sem II	Credit	H	Sem III	Credit	H	Sem IV	Credit	H	Sem V	Credit	H	Sem VI	Credit	H
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course –/ Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement -(Foundation Course)	2	2	2.7 Skill Enhancement Course –SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	23	**30**		**23**	**30**		**22**	**30**		**25**	**30**		**26**	**30**		**21**	**30**
Total – 140 Credits																	

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	**30**

Semester-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	**30**

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	**30**

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	**30**

Third Year
Semester-V

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	26
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		26	**30**

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	**30**

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
NMSDC	-	2	-	-	-	-	2
Total	23	23	22	25	26	21	**142**

***Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	**25 Marks**
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	**75 Marks**
Total		**100 Marks**

METHODS OF ASSESSMENT	
Remembompar (K1)	• Thelowestlevelofquestionsrequirestudentstorecallinformationfromtheco ursecontent • Knowledgequestionsusuallyrequirestudentstoidentifyinformationinthete xtbook.
Understanding (K2)	• Understandingoffactsandideasbycomprehendingorganizing,20ompari ng g,translating,interpolatingandinterpretingintheirownwords. • Thequestionsgobeyondsimplerecallandrequirestudentstocombinedata together
Application (K3)	• Studentshavetosolveproblemsbyusing/applyingaconceptlearnedinthe classroom. • Studentsmust usetheir knowledgetodetermineaexactresponse.
Analyze (K4)	• Analyzingthequestionisonethatasksthestudentstobreakdownsomethin gintoitscomponentparts. • Analyzingrequiresstudentstoidentifyreasonscausesormotivesandreac hconclusionsorgeneralizations.
Evaluate (K5)	• Evaluationrequiresanindividualtomakejudgmentonsomething. • Questionstobeaskedtojudgethevalueofanidea,acharacter,aworkofart,or asolutiontoaproblem. • Studentsareengagedindecision-makingandproblem–solving. • Evaluationquestionsdonothavesinglerightanswers.
Create (K6)	• Thequestionsofthiscategorychallengestudentstogetengagedincreative andoriginalthinking. • Developingoriginalideasandproblemsolvingskills

Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the ‗Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	**Foundation Course** To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	• Instil confidence among students • Create interest for the subject
I, II, III, IV	**Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial)	• Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable
		• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects
		• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.
		• Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment
		• Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	• Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective

		sectors
IV	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	• Exposure to industry moulds students into solution providers • Generates Industry ready graduates • Employment opportunities enhanced
II year Vacation activity	Internship / Industrial Training	• Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	• Self-learning is enhanced • Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	• Curriculum design accommodates all category of learners; _Statistics for Advanced Explain' component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • _Training for Competitive Examinations' –caters to the needs of the aspirants towards most sought – after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits: **For Advanced Learners / Honors degree**		• To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

B.COM – FINANCIAL MARKETING ANALYTICS

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**6**
Part III		Core Paper I – **Financial Accounting I**	**5**	**5**
Part III		Core Paper II – **Principles of Management**	**5**	**5**
Part III		Elective I- Business Economics	**3**	**4**
		Elective I –Business Mathematics and Statistics		
		Elective I – Indian Economic Development (As in B. Com (G))		
Part IV		Skill Enhancement Course SEC – 1 – NME (Business Organisation)	**2**	**2**
		Foundation Course FC (Elements of Industry 4.0)	**2**	**2**
		TOTAL	**23**	**30**
SECOND SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**4**
Part II	NMSDC	Language Proficiency for employability- Overview of English Communication	**2**	**2**
Part III		Core Paper III –**Financial Accounting II**	**5**	**5**
Part III		Core Paper IV-**Business Law**	**5**	**5**
Part III		Elective II- Fundamentals of Financial Analytics	**3**	**4**
		Elective II -International Economics		
		Elective II - Operations Research		
Part IV		Skill Enhancement Course SEC – 2 – NME (Advertising)	**2**	**2**
		Skill Enhancement Course – SEC 3 (Industrial Law)	**2**	**2**
		TOTAL	**25**	**30**

Part	Course Code	Title of the Course	Credits	Hours
SECOND YEAR				
THIRD SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**6**
Part III		Core Paper V- **Corporate Accounting I**	**5**	**5**
Part III		Core Paper VI -**Company Law**	**5**	**5**
Part III		Elective III –Financial Markets Enterprises	**3**	**4**
		Elective III - Financial Risk Management		
		Elective III – Financial Econometrics		
Part IV		Skill Enhancement Course SEC – 4 (Tally Practical)	**1**	**1**
		Skill Enhancement Course – SEC 5 (Retail Marketing)	**2**	**2**
		Environmental Studies	**-**	**1**
		TOTAL	**22**	**30**
FOURTH SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**6**
Part III		Core Paper VII–**Corporate Accounting II**	**5**	**5**
Part III		Core Paper VIII-**Principles of Marketing**	**5**	**5**
Part III		Elective IV– Debt Market and Valuation Laws	**3**	**3**
		Elective IV– Global Capital Markets & Investment Banking		
		Elective IV- Financial Securities and Derivatives		
Part IV		Skill Enhancement Course SEC – 6 (Service Marketing)	**2**	**2**
		Skill Enhancement Course – SEC 7 (Commerce Practical)	**2**	**2**
		Environmental Studies (EVS)	**2**	**1**
		TOTAL	**25**	**30**

Part	Course Code	Title of the Course	Credits	Hours
	Second year Vacation Internship -45 hours			
THIRD YEAR				
FIFTH SEMESTER				
Part III		Core Paper IX –**Cost Accounting I**	**4**	**5**
Part III		Core Paper X - **Banking Law and Practice**	**4**	**5**
Part III		Core Paper XI –**Income Tax Law and Practice I**	**4**	**5**
Part III		Core Paper XII – Project Viva voce / **Auditing and Corporate Governance**	**4**	**5**
Part III		Discipline Specific Elective 1/2 - Intellectual Property Rights /2/2-Spreadsheet Application in Analytics	**3**	**4**
		Discipline Specific Elective 3/4 - Python for Data Analytics/ 4/4-Indirect Taxation	**3**	**4**
Part IV		Value Education	**2**	**2**
		Summer Internship / Industrial Training	**2**	**-**
		TOTAL	**26**	**30**
SIXTH SEMESTER				
Part III		Core Paper XIII –**Cost Accounting II**	**4**	**6**
Part III		Core Paper XIV-**Management Accounting**	**4**	**6**
Part III		Core Paper XV-**Income Tax Law and Practice II**	**4**	**6**
Part III		Discipline Specific Elective 5/6- Investment Analysis and Portfolio Management/ 6/6 Data Mining and Warehousing	**3**	**5**
		Discipline Specific Elective 7/8- Basics of R programming for Analytics/ 8/8- Database Management System	**3**	**5**
Part IV		General Awareness for Competitive Examination	**2**	**2**
Part V		Extension Activity	**1**	**-**
		TOTAL	**21**	**30**
GRAND TOTAL			**142**	**180**

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING I

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

Learning Objectives	
LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	To gain knowledge on the accounting treatment of insurance claims.

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation	**15**
II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	**15**
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	**15**
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	**15**
V	**Royalty and Insurance Claims** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)	**15**
TOTAL		**75**

THEORY 20% & PROBLEM 80%

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, ―Advanced Accounts‖, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, ―Financial Accounting‖, Sultan Chand, New Delhi.
Reference Books	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

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

Learning Objectives	
LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	**15**
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	**15**
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	**15**
IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	**15**

V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	**15**
	Total	**75**
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Grifffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

Elective I –BUSINESS ECONOMICS

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

Learning Objectives	
LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Economics** Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,	**12**
II	**Demand & Supply Functions** Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	**12**
III	**Consumer Behaviour** Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Coordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer‘s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	**12**

IV	**Theory of Production** Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer‘s equilibrium	**12**
V	**Market Structure** Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, ―Kinked Demand‖ Curve	**12**
	TOTAL	**60**
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

Elective I - BUSINESS MATHEMATICS & STATISTICS

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

Learning Objectives	
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarise with the measures of central tendency
LO4	To conceptualise with correlation co-efficient
LO5	To gain knowledge on time series analysis

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Ratio** Ratio, Proportion and Variations, Indices and Logarithms.	**12**
II	**Interest and Annuity** Banker‘s Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	**12**
III	**Business Statistics Measures of Central Tendency** Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	**12**
IV	**Correlation and Regression** Correlation - Karl Pearson‘s Coefficient of Correlation – Spearman‘s Rank Correlation – Regression Lines and Coefficients.	**12**
V	**Time Series Analysis and Index Numbers** Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	**12**
	TOTAL	**60**

Course Outcomes	
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis

Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE I - INDIAN ECONOMIC DEVELOPMENT

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective I	4				3	4	25	75	100

Learning Objectives	
LO1	To understand the concepts of Economic growth and development
LO2	To know the features and factors affecting economic development
LO3	To gain understanding about the calculation of national income
LO4	To examine the role of public finance in economic development
LO5	To understand the causes of inflation

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Economic Development And Growth** Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.	**12**
II	**Economic Development** Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	**12**
III	**National Income** Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	**12**
IV	**Public Finance** Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit -Revenue, Budgetary, Primary and Fiscal,Deficit Financing.	**12**
V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.	**12**

	TOTAL	**60**
CO	**Course Outcomes**	
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.	
4	NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
Reference Books		
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.	
2	Sukumoychakravarthy : Development Planning- Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.	
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.jstor.org	
2	http://www.indiastat.com	
3	http://www.epw.in	

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3- Strong, 2- Medium, 1- low.

FIRST YEAR – SEMESTER – I

SEC 1 – Non Major Elective - BUSINESS ORGANIZATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				1	2	25	75	100

Learning Objectives		
LO1	Understand business, profession, organization, social responsibilities, and business ethics.	
LO2	Explore business forms, distinguish public and private sectors.	
LO3	Comprehend industry location factors, analyze large-scale operation advantages.	
LO4	Familiarize with stock exchanges, understand business combinations.	
LO5	Understand trade associations and chambers of commerce in India.	
Unit	**Contents**	**No. of Hours**
I	Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.	10
II	Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector	15
III	Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates - district industries centres.	15
IV	Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India	10
V	Trade association - Chamber of commerce - Functions - Objectives - Working in India	10
	TOTAL	60

Course Outcomes	
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.
CO4	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects
CO5	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India

Textbooks	
	Business organisation and management , Publisher : P. Allan (January 1, 1978)
Reference Books	
1	Y.K.Bhushan, Business organization, Sultan Chand, New Delhi.
2	Prakash&Jagedesh, Business organization & Management.
3	Reddy &Gulshar, Principles of Business Organization & Management
4.	Vasudevan&Radhasivam, Business Organization.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.vedantu.com/commerce/forms-of-business-organizations
2	https://ncert.nic.in/textbook/pdf/kebs102.pdf
3	https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	3	3	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	14	14	12	13	10	13	13	15	10	12
AVERAGE	3	2.8	2.8	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

FOUNDATION COURSE - ELEMENTS OF INDUSTRY 4.0

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				1	2	25	75	100

Learning Objectives	
LO1	Learn the essentials of Industry 4.0
LO2	Understand the need and applications of Artificial Intelligence
LO3	Set a base for big data and Internet of Things
LO4	Familiarize the applications and tools of Industry4.0
LO5	Train on the skills required by industries

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction To Industry4.0** Industry: Meaning- types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- Technologies of Industry 4.0	10
II	**Artificial Intelligence** Artificial Intelligence: History of AI - Foundations of AI -The AI environment - Challenges of AI	10
III	**Big Data** Big Data : Meaning - Essentials of Big Data in Industry 4.0 - Big Data Components - Big Data Characteristics - Big Data Applications	15
IV	**Iot** Internet of Things (IoT) : Introduction to IoT – Applications of IoT : Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics.	15
V	**Impact of industry 4.0** Impact of Industry 4.0 on Society, Business, Government and People. Framework for aligning Education with Industry 4.0	10
		60

Course Outcomes	
CO1	Define and explain the technologies of industry 4.0
CO2	Analyze and apply AI in the relevant sector
CO3	Summarize the characteristics of big data
CO4	Apply the tools of Industry 4.0
CO5	Adapt to the changing needs of the industry

Textbooks	
1	1.Seema Acharya J, Subhashini Chellappan, (2019) ―Big Data and Analytics‖, 2nd Edition, Wiley Publication, New Delhi. 2.Russel S, Norvig P (2010), ―Artificial Intelligence: A Modern approach‖, 3rd Edition, Prentice Hall, New York. 3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications
Reference Books	
1	Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, ―Big Data for Dummies‖, John Wiley & Sons, Inc.
2	Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf
2	https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf? sequence=1
3	https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	3	3	2	2
CO2	3	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	2	3	3	3	2	2
CO4	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	2	3	3	3	2	3
TOTAL	14	13	13	13	10	13	13	15	10	12
AVERAGE	2.8	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – III: FINANCIAL ACCOUNTING-II

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

Learning Objectives	
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Hire Purchase and Instalment System** Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	**15**
II	**Branch and Departmental Accounts** Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	**15**
III	**Partnership Accounts - I** Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	**15**
IV	**Partnership Accounts - II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	**15**

V	**Accounting Standards for financial reporting (Theory only)** Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	**15**
	TOTAL	**75**
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, ―Financial Accounting‖, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE IV - BUSINESS LAW

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

Learning Objectives	
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract
LO2	To gain knowledge on performance contracts
LO3	To be acquainted with the rules of Indemnity and Guarantee
LO4	To make aware of the essentials of Bailment and pledge
LO5	To understand the provisions relating to sale of goods

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Elements of Contract** **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	**15**
II	**Performance of Contract** Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	**15**
III	**Contract of Indemnity and Guarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety‘s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	**15**
IV	**Bailment and Pledge** Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	**15**
V	**Sale of Goods Act 1930:** Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	**15**
	TOTAL	**75**

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE II –FUNDAMENTALS OF FINANCIAL ANALYTICS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	3				3	3	25	75	100

Learning Objectives	
LO1	The objective of this course is to gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making
LO2	To illustrate about the various aspects of regression and forecast the knowledge of student
LO3	To provide knowledge about the optimization analytics indepth towards their hierarchy process
LO4	To summarize the stochastic analytic models and enhance the students knowledge
LO5	To analyse the problems with classification of analytics and their survival

Prerequisites: Should have studied Commerce in XII		
UNIT	**Contents**	**No. of Hours**
I	Introduction to Analytics: Business intelligence, Business Analytics. Managerial spread sheet analysis and modelling. Applications and Challenges in Business analytics, Marketing and Financial analytics; Organisation/sources of data, importance of data quality, dealing with missing or incomplete data, data classification, data presentation/summarization, data mining -process.	9
II	Predictive Analytics Simple linear regression, multiple linear regression, logistic and multinomial regression, forecasting techniques: application of predictive analytics in retail, direct marketing, financial services, Insurance, supply chain, etc.	9
III	Optimization Analytics - Multi-period linear programming models and applications, network models and project planning, integer programming and its application in capital budgeting, location decisions, etc.. Multi-criteria decision making techniques goal programming and analytic hierarchy process and applications.	9
IV	Stochastic Analytics Introduction to stochastic models, Markov models, Renewal theory. Markov decision process and applications in sequential decision making	9
V	Analytics under Uncertainty: Survival analysis and its applications: Six Sigma as a problem solving methodology: Classification and regression trees; lean thinking: dynamic pricing and revenue management; high dimensional data analysis. Analytics in Finance - discounted cash flows, profitability analysis. asset performance measurement tools, introduction to insurance loss models.	9
	Total	**45**
CO	**Course Outcomes**	

CO1	At the end of this course, students are able to Emphasizes the managerial data into financial analyticswith the use of spreadsheets
CO2	Describe the regressions into their forecasting techniques like retail, direct marketing and financial services.
CO3	Explain about multi-period linear programming models and applications
CO4	Classify the stochastic models and utilize in decision making process
CO5	Examine the classification and regression for survival analysis for data analysis
Textbooks	
1.	R N Prasad, SeemaAchavya, Fundamentals of Business Analytics, Cengage Learning, New Delhi.
2.	James Evans, Business Analytics, Pearson, New Delhi
3.	R Mark, J Bennets, Financial Analytics, Cambridge University Press.
Reference Books	
1.	Gert H. N. Laursen, Business Analytics for Manager: Taking Business Intelligence Beyond Reporting, John Wiley & Sons, New Jersey, US
2.	S. Christian Albright and Wayne L. Winston, Business Analytics: Data Analysis and Decision Making, South Western College Publishing
3.	Jeanne G. Harris and Thomas H, Davenport, Competing on Analytics: The new science of winning, Harvard Business School Press.
Web Resources	
1.	www.corporatefinanceinstitute.com
2.	www.studocu.com
3.	www.coursera.org
4.	www.nacm.org
5.	www.managementstudyguide.com

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

Cos	**POs**								**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

FIRST YEAR – SEMESTER – II

ELECTIVE II - INTERNATIONAL ECONOMICS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	25	75	100

Learning Objectives	
LO1	To introduce the students to the concept of international trade and its theories.
LO2	To provide a comprehensive understanding of balance of trade and payments and its economic effects.
LO3	To impart knowledge on the foreign exchange rates and its theories.
LO4	To facilitate students to be aware of the international monetary systems and the structure of IMF.
LO5	To introduce the students to the international financial institutions.

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	Internal and International Trade – Distinction - Theories of International trade: Classical theories - Adam smith‟s theory of Absolute Advantage – Ricardo‘s Comparative cost theory - Modern theories of International Trade: Haberler‘s Opportunity Cost theory – Heckscher–Ohlin‘s Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth.	12
II	Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade.	12
III	Foreign Exchange Rate: Theories - Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.	12
IV	International Monetary System: Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF	12
V	International Financial Institutions: IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India.	12
	Total	60

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

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	2	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	3	2	2	3	2	2
CO3	3	2	2	2	2	2	3	2	3	2	2
CO4	3	2	2	2	2	3	2	2	3	2	2
CO5	3	2	2	2	2	2	3	2	3	2	2
Total	15	10	10	10	10	12	12	10	15	10	10
Average	3	2	2	2	2	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

FIRST YEAR – SEMESTER – II

ELECTIVE II - OPERATIONS RESEARCH

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	25	75	100

Learning Objectives	
LO1	To introduce the students to operations research and linear programming.
LO2	To impart knowledge about transportation and assignment problems.
LO3	To get acquainted with game theory and simulation.
LO4	To develop abilities to analyse and manage inventories using various methods.
LO5	To acquire knowledge on network analysis.

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	**Introduction to Operations research and Linear Programming Problem** Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	**12**
II	**Transportation and Assignment problem** Transportation Problem – methods - North West corner method - Least cost method - Vogel‘s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem	**12**
III	**Game Theory and Simulation** Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	**12**
IV	**Inventory Management** Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	**12**
V	**Network Analysis** Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	**12**
	Total	**60**

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

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

FIRST YEAR – SEMESTER – II

SEC 2 – Non Major Elective – ADVERTISING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				1	2	25	75	100
Learning Objectives									
LO1	Understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.								
LO2	Explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship								
LO3	Examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture								
LO4	Understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises								
LO5	Learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising								
Unit	**Contents**								**No. of Hours**
I	INTRODUCTION: Advertising meaning-definition-objectives-scope-benefits-Elements-Media in Advertising								10
II	ADVERTISING AGENCY: Advertising agency Features-Types of advertising agencies –Agency selection criteria-Maintaining Agency client relationship.								10
III	SOCIAL AND ECONOMIC ASPECTS OF ADVERTISING: Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.								15
IV	BRAND BUILDING: The communication process-AIDA Model, role of advertising in developing brand image and brand equity, and managing brand crises.								10
V	FUNDAMENTALS OF CREATIVITY IN ADVERTISING: Essentials of copywriting, copy- elements –types-layout-principles-execution styles-Pre testing and post testing of advertisements-methods and objectives..								15
	TOTAL								60
Course Outcomes									
CO1	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising								
CO2	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.								
CO3	Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.								
CO4	Explain the communication process and analyze advertising's role in brand building and managing brand crises.								
CO5	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.								

Textbooks	
1	Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing
Reference Books	
1	Rathor, B.S.-Advertising management-Himalaya Publishing House
2	Myers-Advertising management-PHI Norms-Advertising-PHI
3	Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana
4.	Brand Positioning-Strategies for competitive Advantage by SubrotoSengupta-Tata McGraw Hill Publication
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
2	https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_.-VI-Semester-Unit-Wise-Notes.pdf
3	http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

SEC – 3– INDUSTRIAL LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				1	2	25	75	100

Learning Objectives	
LO1	To Understand and apply the concept of Factories act
LO2	To capable students to comprehend the legal framework governing Industrial Law to settle industrial disputes
LO3	To expose students to the principles relating to health and safety laws in the workplace
LO4	To explain the relevant laws governing ESI Act 1948 and EPF Act 1952
LO5	Toknow the development and the judicial setup of Payment of Bonus Act.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Factories act 1948. Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.	3
II	Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure	3
III	The Workmen‘s Compensation Act – Nature and Scope – Definitions – Workmen‘s Compensations – Employ‘s Liability – Meaning of Accident Compensation Permanent – Partial and Temporary – Disablement – Compensation of Half Month Payment (Table Not Necessary).	3
IV	Employees State Insurance Act 1948 Objects-definitions-ESI Corporation, functions- contribution and recovery benefits. Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects-definition- provident fund schemes- contribution and recovery.	3
V	**UNIT V** The Payment of Bonus Act 1965 – Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.	3
	TOTAL	15

Course Outcomes	
CO1	Remember and recall the various concepts of Factories act 1948
CO2	Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947
CO3	Analyse the various measures and policies in The Workmen‘s Compensation Act .
CO4	Examine the different aspects of ESI and EPF Act.
CO5	Critically evaluate the Case studies relating to Bonus Act..

Textbooks	
1	N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2	P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
Reference Books	
1	Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
2	B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
3	"Industrial Relations and **Labour Laws**" - S C Srivastava -Vikas Publishing
4.	"Industrial Relations and **Labour Laws**" - Piyali Ghosh and Shefali Nandan-McGraw Hill India
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf
2	https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf
3	https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes-updated1.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

CORE – V: CORPORATE ACCOUNTING I

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

Learning Objectives	
LO1	To understand about the pro-rata allotment**and Underwriting of Shares**
LO2	To know the provisions of companies Act **regarding Issue and** Redemption of Preference shares and debentures
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4	To examine **the various methods of valuation of Goodwill and shares**
LO5	To identify the Significance of International financial reporting standard (IFRS)

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	**Issue of Shares** Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment **Issue of Rights and Bonus Shares** - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	**15**
II	**Issue & Redemption of Preference Shares & Debentures** Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at **Par,** Premium **and Discount**. Debentures: Issue and Redemption – Meaning – Methods – In-One lot– in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	**15**
III	**Final Accounts** Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	**15**
IV	**Valuation of Goodwill & Shares** Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	**15**
V	**Indian Accounting Standards** International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS –	**15**

	103, Business Combinations Ind AS 110, Consolidated Financial Statement. (**Theory Only**)	
	TOTAL	**75**
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.tickertape.in/blog/issue-of-shares/	
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwilland shares.pdf	
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html	

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

CORE – VI: COMPANY LAW

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

Learning Objectives	
LO1	To know Company Law 1956 and Companies Act 2013
LO2	To have an understanding on the formation of a company
LO3	To understand the requisites of meeting and resolution
LO4	To gain knowledge on the procedure to appoint and remove Directors
LO5	To familiarize with the various modes of winding up

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Company law** Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	15
II	**Formation of Company** Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.	15
III	**Meeting** Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	15
IV	**Management & Administration** Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15
V	**Winding up** Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75

Course Outcomes	
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law,Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE III –FINANCIAL MARKETS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective I	4				3	4	25	75	100

Learning Objectives	
LO1	To enable the students to understand the concept of financial markets and its role in India.
LO2	To acquaint the students to gain an insight into the functioning of money market.
LO3	To understand the functions of capital markets and the role of stock exchange.
LO4	To introduce the students to derivatives market and its mechanics.
LO5	To provide insights into the workings of global financial institutions.

Prerequisites: Should have studied Commerce in XII		
UNIT	**Contents**	**No. of Hours**
I	**Financial Markets** Functions of financial markets-Types of financial markets- Participants in financial markets Role of financial intermediaries-Financial innovation-Financial inclusion and inclusive growth.	12
II	**Money Market** Functions of money market-Instruments of the money market-Call money-Bill of exchange Commercial bills-Treasury bills- Commercial paper-Interbank market-Federal funds Negotiable certificate of deposits-Banker‘s acceptance-Repurchase agreements- Money market mutual funds- Features of a developed money market-Structure of Indian money market- Money market reforms in India since 1991.	12
III	**Capital Market** Functions of capital market-Primary market-Instruments of the primary market- Secondary market-Functions- Instruments of the secondary market-Demutualisation of stock exchanges Trading mechanism of the stock exchanges- Liquidity products (margin trading, short sales, securities lending and borrowing)-Foreign institutional investment-Participatory notes (Pnotes)- Insider trading-Investor protection- Credit rating-Capital market institutions Depositories-Discount and Finance House of India-Stock Holding Corporation of India Securities Trading Corporation of India-SEBI-Functions and powers- Capital market reforms in India since 1991.	12
IV	**Derivatives Market** Types of derivatives-Participants in the derivative markets-Uses of derivatives- Options Types of options-Uses of options-Platforms for options trade-Trading mechanics-Option premium-Profits and losses with options-Stock options and stock index options in India Futures- Types of futures (stock index futures-foreign currency futures-interest rate futures commodity futures)-Uses of futures-Market mechanics-Market participants- The clearing process- Stock futures and stock index futures	12

	in India-Difference between options and futures-Swaps-Interest rate swaps-Foreign currency swaps.	
V	**Global Financial Markets** Instruments- American Depository Receipts (ADR)-Global Depository Receipts (GDR)- Foreign Currency Convertible Bonds (FCCB)-External commercial borrowings-International bonds-Eurobonds-Euro notes-Euro commercial papers-Eurodollars-Eurocurrency market Reasons for the growth-Features-Effects of the euro currency market.	12
	Total	**60**

CO	**Course Outcomes**
CO1	Define the workings of financial markets and its role in India.
CO2	Recollect thefunctioning and structure of money market.
CO3	Analyse the functions of capital markets and the role of stock exchange.
CO4	Explain the concept of derivatives market and understand its mechanics.
CO5	Examine into the workings of global financial institutions.
Textbooks	
1.	Gupta Shashi K., AggarwalNisha., Gupta Neeti,Financial Markets and Financial Services, Kalyani Publications, New Delhi
2.	Dr.PunithavathyPandian, Financial Services and Markets, Vikas Publishing, Noida
3.	Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd,2000, Mumbai
4.	Dr. L Natarajan, Financial Markets and Services, Margham Publications, Chennai.
5.	Keith Dickinson, Financial Markets Operations Management, Wiley, New York,
Reference Books	
1.	Anbarasu Joseph D, Boominathan VK., Mohan Man., Gnanaraj G, Sultan Chand publications, New Delhi.
2.	Marc Levinson, Financial Markets, The Economist in association with Profile Books Ltd, London
3.	Frank J Fabozzi, Financial Management and Instruments, Wiley, New York
4.	Michael W Brandi, Money, Banking, Financial Markets and Institutions, Cengage, New Delhi
5.	Meir Kohn, Financial Institutions and Markets, Oxford University Press
Web Resources	
1.	www.rbi.org
2.	www.sebi.org
3.	www.nse.org

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	2	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	3	2	2	3	2	2
CO3	3	2	2	2	2	2	3	2	3	2	2
CO4	3	2	2	2	2	3	2	2	3	2	2
CO5	3	2	2	2	2	2	3	2	3	2	2
Total	15	10	10	10	10	12	12	10	15	10	10
Average	3	2	2	2	2	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

SECOND YEAR – SEMESTER – III

ELECTIVE III - FINANCIAL RISK MANAGEMENT

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	4				3	4	25	75	100

Learning Objectives	
LO1	To train the students on the principles of risk management.
LO2	To understand the various types of technology risk in finance.
LO3	To acquire knowledge about the role of Bank for International Settlements (BIS)
LO4	To understand the different theories of financial risk management.
LO5	To explore enterprise wide risk management model

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	**Principles of Risk Management** Introduction to Risk in Business, Specific Risks in Financial Services, external sources of risk and their potential impact on a business: economic, political, competitive environment, social and market forces, technological including cyber security, shocks and natural events, external stakeholders and third parties.	**12**
II	**International Risk Regulation** The Bank for International Settlements, role of the Bank for International Settlements, Basel Regulatory Capital, international guidelines and supervisory standards established by the Basel Committee, Capital Adequacy Assessment Process (ICAAP), principles of home-host state regulation, Regulatory Risk, differences between statutory and principles-based approaches to financial regulation.	**12**
III	**Operational Risk and Credit Risk** Definitions of Operational Risk according to the Basel Committee on Banking Supervision, Basel operational risk event types. Operational Risk Framework: identification, measurement, management and control, management information, monitoring, escalation, remediation. Operational Risk Identification, Operational Risk Assessment and Measurement, Managing Operational Risk. Credit Risk: Identification of Credit Risk: understand the key components of credit risk and how they arise. Credit Risk Measurement: techniques for measuring credit risk, Credit Risk Management: sound practice features of an effective credit risk management function, reporting and escalation tools of credit risk management, Basel key stages of credit risk policy development.	**12**

IV	**Market Risk & Liquidity Risk** Identification of Liquidity Risk: market, investment and operational risk. Measurement of Liquidity Risk: funding liquidity risk analysis: liquidity gap analysis, stress testing, expected future funding requirement.	**12**
V	**Enterprise Wide Risk Management and Risk Reporting** Enterprise Wide Risk Management (EWRM) Risk Management Committee, Risk Management Department, Risk based Internal Audit. Risk Reporting: Accounting, Tax & Legal Issues in Risk Management, Indian Accounting Standards: IAS 32 Financial Instrument: Presentation, IAS 39 Financial Instrument: Recognition & Measurement, International Financial Reporting Standards: IFRS 7 Financial Instrument: Disclosure, IFRS 9 Financial Instrument, Financial Accounting Standard Board Statement (SFAS): FAS 133 Accounting for Derivative Instruments and Hedging Activities, FAS 138 An Amendment to SFAS 133.	**12**
	Total	**60**

CO	**Course Outcomes**
CO1	After learning this course the students will be able to: Explain various concepts relating to the principles of risk management.
CO2	Apply the different theories of financial risk management and technology risk in finance.
CO3	Ascertain the recent development of the Bank for International Settlements (BIS).
CO4	Analyze the accounting, tax and legal issues in risk management
CO5	Enumerate the wider range of risk management and reporting with various financial instruments
Textbooks	
1.	Vivek, P.N. Asthana (2019), Financial Risk Management, Himalaya Publishing House, Mumbai.
2.	Don M Chance (2020), Financial Risk Management: An End User Perspective, World Scientific (1 January 2020); World Scientific Publishing Co Pte Ltd.
3.	Steven Allen, Financial Risk Management, Wiley, New Jersey, US
Reference Books	
1.	Alexander, K., Dhumale, R., &Eatwell, J. (2016). Global governance of financial systems: The International Regulation of Systemic Risk. New York: Oxford University Press. Development., (2018). Risk and Regulatory Policy: Improving the Governance of Risk. Paris: OECD Publishing. MacNeil, I., & O'Brien, J. (. (2018). The future of financial regulation. Portland, Or: Hart Pub.
2.	Development., (2018). Risk and Regulatory Policy: Improving the Governance of Risk. Paris: OECD Publishing.
3.	MacNeil, I., & O'Brien, J. (. (2018). The future of financial regulation. Portland, Or: Hart Pub.

Web Resources	
1.	www.studocu.com
2.	www.collegetutor.net
3.	www.academia.edu

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

SECOND YEAR – SEMESTER – III

ELECTIVE III - FINANCIAL ECONOMETRICS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	4				3	4	25	75	100

Learning Objectives	
LO1	To develop an understanding of univariate and multivariate time-series methods, including estimation and statistical model evaluation
LO2	To become familiar with methods for modelling long-run relationships in finance
LO3	To become familiar with methods for modelling volatility and correlation, such as ARCH and GARCH
LO4	To be able to forecast volatility
LO5	To demonstrate balanced and unbalanced plan data

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	**StationarityUnivariate Models** Stochastic processes - Properties of stochastic processes. Time series as a discrete stochastic process– Stationarity- Characteristics of stochastic components of time series (mean, auto-covariance and autocorrelation functions). Lag operator- Unit root tests - Deterministic and stochastic trend models- Augmented Dickey Fuller test – Phillips-Perron test	**12**
II	**Simultaneous Equation Models** Dynamic simultaneous equations models- Granger causality test - Vector Auto Regressive (VAR) models-Impulse Response Function (IRF)- Variance Decomposition Analysis - Structural Vector Auto Regressive (SVAR) models	**12**
III	**Non-Stationary Multivariate Models** Spurious regression- Cointegration- Granger representation theorem - Vector error correction models (VECMs)- Structural VAR models with cointegration - Testing for cointegration – Engle and Granger (1987) and Johansen and Juselius (1990)	**12**
IV	**Conditional Variance Models)** Volatility Clustering- Leverage Effects- Modeling Volatility- Auto Regressive Conditional Hetero scedasticity (ARCH) Model- Generalized Auto Regressive Conditional Hetero scedasticity (GARCH) Model - Extensions to GARCH-Exponential GARCH and Threshold GARCH models.	**12**
V	**Panel Data Models** Introduction to Panel Data - Types of panels- Balanced and Unbalanced Panel Data-Benefits and drawbacks of longitudinal data. Basic models- Pooled OLS-Fixed effects-Random effects Model- Estimation and testing- Fixed vs Random Effects Model -Hausman specification test.	**12**
	Total	**60**
CO	**Course Outcomes**	

CO1	On successful completion of the course student should be able to: The students can apply advanced econometric techniques for analyzing current research topics in applied economics and finance research.
CO2	Assist students in getting comfortable with applied time series models and panel data models through EVIEWS and STATA statistical packages to manage and analyze data.
CO3	Provide students with thorough and sound understanding of the essential theoretical base of econometric modelling and broad applications of time-series and panel data econometrics.
CO4	Evaluate the volatility and conditional leverage effects on the model GARCH
CO5	Appraise the students to formulate the data panel with random effects and model

Textbooks	
1.	Gupta, S. (2020). statistical methods, Sultan Chand Publishers. New Delhi
2.	R.A. Johnson, and D.W. Wichern, Applied Multivariate Statistical Analysis, Prentice Hall, 1988 India
3.	W. Greene, Econometric Analysis, Collier Macmillan, 1993.New York
4.	B. H. Baltagi, Econometric Analysis of Panel Data, 4th ed., John Wiley, New York, 2018.
5.	J.D. Hamilton, Time Series Analysis, Princeton, NJ: Princeton University Press, 2021. India
Reference Books	
1.	Gujarati, D. (2020). Econometrics by Example. Palgrave Mcmilan publishers.
2.	Kerry Patterson, An Introduction to Applied Econometrics: A Time Series Approach. Palgrave Macmillan, 2020.
3.	Walter Enders, Applied Econometric Time Series. New York: John Wiley & Sons, Inc., 1995.
4.	Chris Brooks, Introductory Econometrics to Finance - Cambridge University Press, 2018
Web Resources	
1.	www.academic.oup.com
2.	www.researchgate.net
3.	www.springer.com

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

SECOND YEAR – SEMESTER – III

SEC 4 – TALLY PRACTICAL

COURSE CODE: SEC 6	Paper No 22	Year and Semester: II year/IV semester	Pre-Requisite: Basic Accounting Knowledge	Total hours / Week 1		
Lead to other courses	**Practical applicability in work Environment**			**L**	**T**	**P**
Theory	**Marks: 75**		**Credits: 2**	**0**	**0**	**1**
LEARNING OBJECTIVES						
1. To enable the students to acquire sound knowledge of basics of tally **2.** To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.						

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	TALLY ACCOUNTINGSOFTWARE	COGNITIVELEVEL
CO1	Students can perform with basic skills of tally with accounting features – creationof company, groups and ledgers	K1, K2, K3, K4
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report generations	K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

TEACHING PEDAGOGY:
Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Unit	Contents	No. of Hours
I	**Introduction and Accounting Features of Tally:** Introduction to Tally - Salient features of Tally - Accounting features of Tally	3
II	**Company Information** Components of Tally – Create a company - Select company - Shut a company- Alter a company - Delete a company – Split company Data – Backup and Restore	4
III	**Gateway of Tally - Accounts Info** Introduction to groups –Single and Multiple Group Creation, display and altering	6
IV	Introduction to ledgers - creating a ledger – single and multiple Ledger creation, Display and altering	7

V	**Accounting Features of Tally:** Introduction to voucher type - Creating - Displaying and altering a voucher type - Creating accounting voucher - Introduction to invoices- Creating an invoice entry - Reports in the tally : Basic features of displaying reports - Balance Sheet - Profit & Loss Account - Trial Balance – Daybook	10
	Recommended Text Books	
	Asok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications	
	Reference Books	
	Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally EducationPvt. Ltd	
	Webresources:	
	1. https://sscstudy.com/tally-erp-9-book-pdf-free-download/ 2. https://www.sarkarirush.com/tally-erp-9-book-pdf-download/ 3. https://tallyonlinetraining.com 4. https://www.tallyacademy.in 5. *https://help.tallysolutions.com*	

CO-PO-PSO MAPPING

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

Distribution of marks for practical is as follows :

External Marks	
1. Practical	60 Marks, (2 Questions x 30marks = 60 marks), 5 questions – 1 each from every unit
2. Record Note	15 Marks
External Total Marks	**75 Marks**
Internal Marks	**25 Marks**
Total	**100 Marks**

Note:

- Tally Practical should be handled by commerce faculty only.
- Likewise question paper setter, internal and external examiners for these papers should be commerce faculties.

SECOND YEAR – SEMESTER - III

SEC – 5– RETAIL MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100

Learning Objectives	
LO1	To understand the fundamentals of Retail Marketing and all the processes involved.
LO2	To understand the Retail location strategies, brand positioning strategy
LO3	To know the retailing communication
LO4	To View and understand Retail Marketing; learn the terminology;
LO5	To know the institutions, and their role or market position

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Retail marketing – Definition, Features and importance of retailing – Retail marketing – Retailing and Marketing – Need for a strategic approach – Organized retailing in India – Functions, Characteristics and Types of retailers.	6
II	Retail location strategies – Issues to be considered in site selection – Decision on geographic locations of a Retail store – Location site and types of Retail development – Types of planned shopping area – Branding in retailing – Definition – Advantages – Objectives of brand positioning strategy – Brand loyalty – Type of store and consumer loyalty – Risks of poor positioning – Own brands – Types of own brands – Advantages.	6
III	Retail communication and promotion – Definition and objectives – SMARRTT objectives – Promotional advertising – Types and merits – Sales promotion – Definition – Objectives – Kinds of sales promotion – Supply chain management – Definition – Supply channel and channel flows – Objectives and problems in supply chain – Retail logistics – Definition and functions – Travel retail – Reasons for the use of retail travel agents.	6

IV	Role of information technology in retailing – Definition – Advantages of IT in retail trade – Limitations – Advantages of EPOS data-Elements of data capture – E-tailing – Merits – System of electronic retailing – meaning – Reasons for the growth of e-tail market – Challenges to the growth of e-tailing.	6
V	Merchandise management – Methods of planning and calculating inventory levels – Merchandiser‘s skill and Profile – Retail pricing – Retail price mix – Factors influencing retail pricing – Consumer behavior and retail operations – Retail buying roles – Need for studying consumer behavior in the retail context – Retail pricing policies – International retailing – Factors involved in International retailing.	6
	TOTAL	30
Course Outcomes		
CO1	Remember and recall the various concepts of Retail marketing.	
CO2	Demonstrate the Branding in retailing	
CO3	Analyse the Promotional advertising and Supply channel and channel flows	
CO4	Examine the Role of information technology in retailing.	
CO5	Critically evaluate the Merchandise management and Retail buying roles.	
Textbooks		
1	Retail Marketing by Dr. L. Natarajan, Margham Publications – 2020	
2	Retail Marketing by A. Hustafa, Himalaya Publishing House, Mumbai	
Reference Books		
1	Retailing Environment by Andrew J. Navman and Peter Cullon, Prentice Hall of India.	
2	Retail Management by Berman 8th Edn. : Prentice Hall of India	
3	Retail Marketing Management by David Gilbrath. : Prentice Hall of India	
4.	Retail Management – Functional Principles and Practices by Gibson G. Vedamani, JAICO Publishing House, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.yourarticlelibrary.com/marketing/retail-marketing-useful-notes-on-retail-marketing/32324	
2	https://www.measimba.ac.in/pdf/course-materials/PMF19.pdf	
3	https://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf	

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

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

	A	
	LO1	To know the types of Amalgamation, Internal and external Reconstruction
	LO2	To know Final statements of banking companies
	LO3	To understand the accounting treatment of Insurance company accounts
	LO4	To understand theprocedure for preparation of consolidated Balance sheet
	LO5	To have an insight on modes of winding up of a company
	Prerequisite: Should have studied Financial Accounting in I Year	

	Unit	Contents	No. of Hours
	I	**Amalgamation, Internal & External Reconstruction** Amalgamation – **Meaning** - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of **Methods of Accounting for**Amalgamation -**The Pooling of Interest Method - The Purchase Method**(Excluding Inter-Company Holdings). **Internal & External Reconstruction** **Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction**	**15**
	II	**Accounting of Banking Companies** Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	**15**
	III	**Insurance Company Accounts:** Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.	**15**
	IV	**Consolidated Financial Statements** Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparationof Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	**15**
	V	**Liquidation of Companies** Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)** Order of Payment – Liquidators Remuneration- Liquidator‘s Final Statement of Accounts.	**15**
		TOTAL	**75**

	THEORY 20% & PROBLEMS 80%	
	Course Outcomes	
	CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
	CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
	CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
	CO4	Give the consolidated accounts of holding companies
	CO5	Preparation of liquidator‘s final statement of account

Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

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

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV

COREPAPERVIII – PRINCIPLESOFMARKETING

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

LearningObjectives	
LO1	Toknowtheconceptandfunctionsofmarketing
LO2	Tounderstandtheimportanceofmarketsegmentation
LO3	Toexaminethestagesofnewproductdevelopment
LO4	Togainknowledgeonthevariousadvertisingmedias
LO5	Toanalysetheglobalmarketenvironment

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No. of Hours
I	**IntroductiontoMarketing** Meaning–Definition and Functions of Marketing– Evolution ofMarketingConcepts–InnovationsinModernMarketing. Role and Importance of Marketing - Classification ofMarkets - Niche Marketing.	**15**
II	**MarketSegmentation** Meaninganddefinition-Benefits–Criteriaforsegmentation– Typesofsegmentation–Geographic–Demographic– Psychographic– Behavioural–Targeting,Positioning& Repositioning - Introduction to ConsumerBehaviour– ConsumerBuyingDecisionProcess and Post Purchase Behaviour – – Motives. Freud‘s TheoryofMotivation.	**15**
III	**Product&Price** MarketingMix— anoverviewof4P‘sofMarketingMix– Product– IntroductiontoStagesofNewProductDevelopment– ProductLifeCycle—Pricing–Policies-Objectives– FactorsInfluencingPricing– Kinds of Pricing.	**15**
IV	**PromotionsandDistributions** Elements of promotion–Advertising–0bjectives -Kinds of AdvertisingMedia- Traditional vsDigital Media - Sales Promotion – types ofsalespromotion–PersonalSelling– Qualitiesneededforapersonalseller-ChannelsofDistribution for Consumer Goods- Channel Members – ChannelsofDistribution for IndustrialGoods.	**15**

V	**CompetitiveAnalysisandStrategies** Global MarketEnvironment–Social Responsibility and Marketing Ethics - RecentTrendsinMarketing –ABasicUnderstandingofE–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation.	**15**
	TOTAL	**75**

CO	**CourseOutcomes**
CO1	Developanunderstandingontheroleandimportanceofmarketing
CO2	Applythe4p‘s ofmarketingintheirventure
CO3	Identifythefactorsdeterminingpricing
CO4	UsethedifferentChannelsofdistributionofindustrialgoods
CO5	UnderstandtheconceptofE-marketingandE-Tailing
Textbooks	
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi
2	Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanChand&Sons, NewDelhi.
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi
5	NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi
ReferenceBooks	
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi
2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviourandMarketingAction,USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India
NOTE:LatestEditionofTextbooksMaybeUsed	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV- DEBT MARKET AND VALUATION

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	3				3	3	25	75	100

Learning Objectives	
LO1	To help students understand the features of debt securities and mutual funds.
LO2	To emphasize the importance of these instruments in mobilization of money and creation of wealth.
LO3	To convince that these two financial instruments are strong investment avenues.
LO4	To provide knowledge about the regulatory systems in place for their governance.
LO4	To give more clarity on valuation of bonds.

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	**Introduction to Debt market & types of debt instrument** Debt market- meaning- Features of debt market- Difference between Debt market and Equity market -Issuers of debt market instruments- Types of risks in debt market Types of debt market instruments- Bonds, Government securities-Debentures and its types	**9**
II	**Corporate Debt market and Bonds** Structure of Corporate Debt Market-Various types of instruments in Corporate Debt market- Corporate Bonds-Valuation of bonds, yield curve and term structure of interest rates – bootstrapping, alternative methodologies to estimate the yield curve, NSE ZCYC (Nelson Siegel Model), duration-current yield- Yield to maturity- Corporate Bond Reporting System	**9**
III	**Wholesale Debt Market** Level of Knowledge: Conceptual and Working Meaning of WDM- Structure of WDM in India- Settlement process in WDM- Reporting of settlement details- Reference rates in Fixed Income market-FIMMDA-NSE MIBID MIBOR- NSE‘s Government Securities Index	**9**
IV	**Retail Debt Market** Meaning of RDM- Structure of RDM- Participants in RDM-Securities/Instruments traded in RDM- Trading of securities in RDM through exchanges- Trading parameters in RDM-Clearing and settlement in debt market-Future of RDM in India	**9**

V	**Government Securities in India** Meaning of G-Sec- Meaning of T-Bill- State Development Loan- Participants in G-Sec market- Issuing of G-Sec- Different types of auctions in issuance of G-Sec-Competitive and Non-Competitive bidding-Open Market Operations- Repurchase of G-Sec-Liquidity Adjustment facility- Reporting of G-Sec transactions	**9**
	Total	**45**
CO	**Course Outcomes**	
CO1	On successful completion of the course student should be able to: explain the features of debt securities and mutual funds.	
CO2	distinguish the between the benefits of these two instruments	
CO3	analyze the factors that influence the performance of these instruments	
CO4	describe the regulatory procedures in place for the governance of these instruments	
CO5	Determine the Government Securities in India and make use of these valuable securities operations	
Textbooks		
1.	PawanJhabak, Sunil Lalchandani, Equity and Debt Market, Himalaya Publishing House, Mumbai	
2.	Mutual Fund: A Beginners‘ Module, Workbook from NSE2021	
3.	H Keny Baker, Greg Filbeck, HalilKiymazEquity Markets, Valuation and Analysis, Wiley, New Jersey, US	
Reference Books		
1.	GautamBhardwaj, The Future of India‘s Debt Market,2018, Tata McGraw Hill, Chennai	
2.	Frank Fabozzi. Fixed Income Analysis Workbook, 2nd edition , 2020, John Wiley & Sons, New Jersey	
3.	FIMMDA-NSE Debt Market (Basic) Module, Workbook from NSE 2020	
Web Resources		
1.	www.iepf.gov.in	
2.	www.bis.org	
3.	www.academic.oup.com	
4.	www.investopedia.com	
5.	www.ibbi.gov.in	

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	POs								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

SECOND YEAR – SEMESTER – IV

ELECTIVE IV- GLOBAL CAPITAL MARKETS & INVESTMENT BANKING

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	3				3	3	25	75	100

Learning Objectives	
LO1	To understand the concepts of Global Financial Markets and Investment Banking
LO2	To familiarize various instruments of financial markets
LO3	To realize the role of partakers in Forex market
LO4	To acquaint fundamentals guiding the Forex and capital market
LO5	To evaluate the role of investment bankers in the economy

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	Overview of Financial Markets and Assets Classes in Investment Banking : Cash and Money Markets, Bond markets, Foreign Exchange Markets, Equities Markets, Indices and Stocks, Derivatives Markets, Products and Settlement, Commodities Markets and Products, Saving and Investment Products, Mutual Fund and other Investment Products	9
II	Global Equities Markets and Instruments : Introduction to Equity Market, Introduction to Capital Markets, Equity Capital Markets, Raising Equity Through IPO,Preference Shares, Depository Receipts, Rights Issues & Warrants, Convertibles, Equity Structured Products, Participants in the Equity Markets, , Types of Equity Markets Exchanges and Indices in the Equity Markets, Indices and their roles, Types of weighted index, other indices and global indices, Electronic and Hybrid Markets and Order and Quote Driven Markets, Global Equity Markets, Trading of Equity Instruments, Equity Investments and its benefits and risks, Stock Quotations, Delivery or cash trading, Long and short positions, Leverage and Margin, Investing, trading and hedging, Placing Orders-limit orders, stop loss orders and GTD/GTC orders	9
III	Global Foreign Exchange Markets and Instruments : Introduction to Forex Market, What is foreign exchange market, Functions and purposes of the FX market, Introduction to types of Foreign Exchange Market, Participants in the foreign exchange market, Consumers &Travelers, Businesses, Investors & speculators, Commercial & Investment Banks, Government & Central Banks, Theories governing foreign exchange, , Direct and indirect prices, Cross rates, Value of a pip, Interpreting news and economic statistics, Delivery and operations, Forward Forex Market, Outright forward and swap deals, Relation between spot & forward markets, Quoting forward rates, Quoting swap points, Forward discounts and premiums, Forward transactions	9

IV	Global Fixed Income (Bond) Markets and Instruments : Overview of Debt Capital Markets, Characteristics of Debt Capital Markets, The differences between equity and debt products, The differences between loans and bonds, Hybrid securities, Securitization, Bond-An Introduction, Bond definition, Bond Issuer & Bond Investor, Types of bond, Bond characteristics, Zero Coupon Bond, Price/yield relationship, Government bond markets, The Eurobond market	9
V	Global Money Markets and Instruments: Global Money Markets Money Markets, Introduction, Objectives, Components, Risks involved, Money Markets Instruments, Introduction, Coupon bearing instruments& features, Discount instruments & features, Money Market Operation, Fund Management, CRR Maintenance, Liquidity Management, Money Market Operations, Managing banks' surplus funds, Trading opportunities in Money market, Overnight Call Money Market, Repos and Reverse Repos, CBLOs, Marginal Standing Facilities	9
	Total	**45**

CO	**Course Outcomes**
CO1	On the successful completion of the course, the students will be able to: Demonstrate the structure and methods of Financial and Capital markets from a global perspective
CO2	Categorize various instruments such as forwards, swaps, options, futures and spot transaction
CO3	Interpret the participants in Forex market and their role
CO4	Illustrate the knowledge on theories governing Foreign exchange
CO5	Discover the use of derivatives to hedge Foreign exchange risk
Textbooks	
1.	Stephen Valdez & Philip Molyneux, An Introduction to Global Financial Markets, Palgrave Macmillan, New York
2.	Andrew M Chisholm, sn introduction to International Capital Markets,Wiley, New Jersey
3.	Saunders, A & Cornett, A (2020). Financial Markets and Institutions,7th Edition, McGraw Hill, New York

Reference Books	
1.	Joshua Rosenbaum, Joshua Pearl, Investment Banking, Wiley, New Jersey, US
2.	PM Vasudev, Susan Watson, Global Capital Markets, Edwar Elgar Publishing Ltd, UK
3.	PratapGiri S, Investment Banking Concepts, Analyses and Cases, McGrawHill, New York

Web Resources	
1.	www.coursera.org
2.	www.library.hbs.edu
3.	www.nap.edu
4.	www.nseindia.com
5.	www.cma.org

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

SECOND YEAR – SEMESTER – IV

ELECTIVE IV- FINANCIAL SECURITIESAND DERIVATIVES

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	25	75	100

Learning Objectives	
LO1	To impart knowledge on different types of derivative instruments.
LO2	To provide insights into the mechanics of futures markets and to solve basic problems on hedging strategies using futures and options.
LO3	To introduce the students to commodity derivatives markets and its institutions.
LO4	To understand the workings of options market and understand Black-Scholes model and Merton Differential Equation.
LO5	To introduce the concept of hedging, delta-hedging and options trading strategies.

Prerequisites: Should have studied Commerce in XII		
UNIT	**Contents**	**No. of Hours**
I	**Introduction to Derivatives & Mechanics of Future Markets-I** Introduction to derivatives. Forward & future contract: Meaning of forward contract and future contract classification of forward contract. Features of Forward contract. Meaning and definition of Future contract Evolution of future Market, Types of future contract- Futures market in India. Difference between forward and future - margin requirement, Mark to Margin. Basic concepts in future pricing. Settlement of future contract. Significance of future market.	**12**
II	**Mechanics of Futures Markets-II** Level of Knowledge: Conceptual &Practical Theories (Approaches or Models) of future prices – Cost to carry approach – The expectation Approach – The Normal Backwardation approach and – The CAPM **(simple problems),** Clearing Members, Clearing Mechanism, Settlement Procedure, Settlement of Futures Contracts. Market lot, Tick size; Types of margins. Simple problems related to calculation of margin balances.	**12**
III	**Commodity Derivatives** Level of Knowledge: Conceptual & Practical Commodity market and derivatives. Historical changes and growth of global and domestic Commodities derivatives markets. FCR Act 1952 and Regulatory structure of Commodities Derivatives Markets in India Commodities Derivative Exchanges and design of the markets (Major Exchanges in India). Commodity Exchange, Role of Commodity Exchanges, Commodity. Derivative Markets in India, Indian Commodity Exchanges. Global commodity exchanges. Latest development. Difference between Commodity and financial derivatives. Physical Settlement, Warehousing, Quality of Underlying Assets.	**12**

IV	**Mechanics of Options Markets** Introduction to Options contracts –basic principles. Types of options – Basic concepts or Terms used in Option trading - Options terminology. Trading and settlement of options. Difference between option and futures. Options pricing – Determinants of Option Pricing – Upper and Lower limits of option pricing – In the Money – at the money and out of the money - Binomial Option Pricing Model – One step binomial model – Risk neutral valuation- Two step binomial trees - Black and Scholes model- Idea underlying Black Scholes Merton Differential Equation. Application of Options. Settlement of option contracts.	**12**
V	**Trading and Hedging Strategies using Futures and Options** Meaning of Hedging, Classification of futures hedging strategies, basis risk and hedging, implementation of a hedging strategy; Hedging strategies with Options; Option trading strategies- Straddle, Strangle, Bear Spread, Bull Spread and Butterfly Spread.; bullish option strategy; bearish option strategy and non- directional/neutral option strategies (Simple Problems). Greek Letters – Delta, Theta, Gamma, Rho. Emerging derivatives products like Currency Derivatives, Credit Linked Notes, Credit Default Swaps, Structured Finance, Securitization, CDO, Synthetic CDOs, ABS, Weather derivatives, Bitcoin futures, diamond derivatives, inflation indexed derivatives.	**12**
	Total	**60**

CO	**Course Outcomes**
CO1	Define the different types of derivative instruments.
CO2	Deduce the mechanics of futures markets and to solve basic problems on hedging strategies using futures and options.
CO3	Evaluate the workings of commodity derivatives markets and its institutions.
CO4	Familiar with the workings of options market and understand Black-Scholes model and Merton Differential Equation.
CO5	Describe the concept of hedging, delta-hedging and options trading strategies.

Textbooks	
1.	Prakash B Yaragol, Financial Derivatives: Text and Cases, Vikas Publishing House, Noida.
2.	R Amuthan, Financial Derivatives, Himalaya Publishing House, Mumbai
3.	Hull John C. (2018). Options, Futures and Other Derivatives. Prentice Hall of India
4.	N R Parasuraman, Fundamentals of Financial Deravatives, Wiley, New Jersey
Reference Books	
1.	Prafulla Kumar Swain, Fundamentals of Financial Derivatives, Himalaya Publishing House, Mumbai.
2.	Srivastava,R. (2011). Derivatives and Risk management. IOU India.
3.	Gupta S L, Financial Derivatives Theroy, Concepts and Problems, PHI Pvt Ltd, New Delhi.

4.	Robert Jarrow, ArkadevChatterjea, An Introduction to Derivatives Securities, Financial Markets, and Risk Management, World Scientific Publishing Co. Inc, London
Web Resources	
1.	www.cfainstitute.org
2.	www.imf.org
3.	www.cleartax.in
4.	www.efinancemanagement.com

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	**Pos**								**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

SECOND YEAR – SEMESTER - IV

SEC – 6– SERVICE MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100

Learning Objectives	
LO1	To know the service concept, its evolution and growth.
LO2	To understand Marketing Mix in service marketing and its effective management.
LO3	To know the service marketing techniques applied in various sectors.
LO4	To emphasises the distinctive aspects of Services Marketing
LO5	To Visualize the different Service Marketing Strategies.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope Characteristics – Challenges and issues of service marketing- Service marketing in India – Classifications of services	6
II	Marketing Mix in Service Marketing: The Seven Ps: Product Decision, Pricing, Strategies and Tactics, Promotion of Service - additional dimension in Services Marketing – People, Physical Evidence and Process.	6
III	Positioning of services – Designing service delivery System – Pricing of services – objectives – methods –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle.	6
IV	Managing service operations- Participants in services- Employees and customer‘s role in service delivery- Mass production and delivery- Importance of quality in services - Delivering Quality Service.	6
V	Service Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services.	6
	TOTAL	30

Course Outcomes	
CO1	Understand the Concept of Services and intangible products
CO2	Discuss the relevance of the services Industry to Industry
CO3	Examine the characteristics of the services industry and the modus operandi
CO4	Analyse the role and relevance of Quality in Services
CO5	Critically Visualise future changes in the Services Industry

Textbooks	
1	S.M. Jha, Services marketing, Himalaya Publishers,India
2	Baron, Services Marketing , Second Edition. PalgraveMacmillan
Reference Books	
1	Dr. B. Balaji , Services Marketing and Management ,S. Chand & Co , New Delhi.
2	Dr. L. Natarajan Services Marketing, Margham Publications,Chennai.
3	Thakur .G.S. Sandhu supreet& Dogra Babzan , Services marketing , kalyanni Publishers, Ludhianna.
4.	Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill.
5.	Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://kanchiuniv.ac.in/coursematerials/T5MM1servicesmarketing.pdf
2	https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf
3	https://www.enotesmba.com/2012/06/service-marketing-and-service-marketing.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

SEC – 7 – COMMERCE PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	25	75	100

Learning Objectives	
LO1	To understand the fundamentals of concepts and applications in Indian Accounting Standards.
LO2	To grasp the practical knowledge in Advertising
LO3	To train them in secretarial practices like preparation of agenda and minutes for company meetings.
LO4	To provide practical knowledge to fill forms like insurance, bank, loan, application, membership form, income tax return forms etc.
LO5	To Explore in share market applications

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**UNIT – I : ACCOUNTING STANDARD PRACTICE :** Concept and it application. a. Accounting standard I b. Accounting standard II c. Accounting standard III	6
II	**UNIT – II : ADVERTISING PRACTICE :** Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.	6
III	**UNIT-III : SECRETARIAL PRACTICE:** Preparation of Agenda and minutes of meetings –both general body and board of directors. (students are asked to write agenda and minutes of theirown and should not use printed format).	6
IV	**UNIT – IV : BANKING PRACTICES :** 1. Drawing, Endorsing and crossing of cheques filling up of pay in slipsdemand draft application and preparation of demand drafts. 2. Application for Opening Bank Account – Saving Account & CurrentAccount.	6
V	**UNIT –V : SHARE MARKET APPLICATION** 1. Application for PAN (Permanent Account Number)Application for Opening DEMAT Account	6
	TOTAL	30

Course Outcomes	
CO1	Remember and recall the various concepts of Indian Accounting Standards and its compliances.
CO2	Demonstrate a practical model of advertisement for new products
CO3	Analyse the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company.
CO4	Appling the rules in filling the applications forms for banking transactions.
CO5	Evaluate the share markets applications and trained in opening the DEMAT Accounts.
Web Resources	
1	https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf
2	https://blog.hubspot.com/marketing/how-to-make-an-ad
3	https://clickup.com/blog/meeting-agenda/

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

CORE – IX: COST ACCOUNTING - I

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

Learning Objectives	
LO1	To understand the various concepts of cost accounting.
LO2	To prepare and reconcile Cost accounts.
LO3	To gain knowledge regarding valuation methods of material.
LO4	To familiarize with the different methods of calculating labour cost.
LO5	To know the apportionment of Overheads.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction of Cost Accounting** Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.	15
II	**Cost Sheet and Methods of Costing** Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15
III	**Material Costing** Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15
IV	**Labour Costing** Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
V	**Overheads Costing** Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15
	TOTAL	**75**

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.

Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

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

Learning Objectives		
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function	
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.	
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Unit	**Contents**	**No. of Hours**
I	**Introduction to Banking** History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion	**15**
II	**Central Bank and Commercial Bank** Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.	**15**
III	**Banking Practice** Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers – KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.	**15**

IV	**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker‘s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers‘ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	**15**
V	**Digital Banking** Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	**15**
	TOTAL	**75**
Course Outcomes		
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	
Reference Books		
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai	
2	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,	
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand	

4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE- I

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

Learning Objectives	
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.
LO2	To compute the residential status of an assessee and the incidence of tax.
LO3	To compute income under the head salaries.
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Income Tax** Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.	15
II	**Residential Status** Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	**Income from Salary** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15
IV	**Income from House Property** Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15
V	**Profits and Gains from Business or Profession** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
	TOTAL	**75**

Course Outcomes	
THEORY 20% & PROBLEMS 80%	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee& the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
Textbooks	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

3 – Strong, 2- Medium, 1- Low

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

THIRD YEAR – SEMESTER – V

CORE –XII : PROJECT WORK (GROUP)

5 Hours, 4 Credits

A group of 3 students will be assigned a project in the beginning of the final year. The project work shall be submitted to the college 20 days before the end of the final year and the college has to certify the same and submit to the university 15 days prior to the commencement of the University examination.

The project shall be evaluated externally. The external examiner shall be forming the panel of examiners suggested by the board of studies from to time.

Learning Objectives	
CLO1	To Give Idea about Research Project
CLO2	To identify the research problem
CLO3	To review Literature
CLO4	To give knowledge on Data Collection and Analysis
CLO5	To Learn Project Preparation

Course Outcome	On completion of this course, students will;	
CO1	Gain knowledge about Research Project	PO1
CO2	Increase knowledge on research problem	PO2
CO3	Improve practice in review of literature	PO3
CO4	Gain knowledge on Data Collection and Analysis	PO1,PO2
CO5	Be Proficient in Project Preparation	PO6,PO7,PO8

PROJECT DESCRIPTION

GUIDELINES

1. Project report is to bridge theory and practice.
2. The project work should be neatly presented in not less than 50 pages and not more than 120 pages
3. Paper Size should be A4
4. 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style - Font: Times New Roman / Font Size: 12 for text)
5. Subheading shall be typed in the Font style (Font: Times New Roman / Font Size: 14 for headings). The report should be professional.
6. The candidate should submit periodical report of the project to the supervisor.
7. Two reviews will be conducted before the Viva Voce
8. Each candidate should submit hardcopy (3 copies) and a soft copy to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate.

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	20Marks
	Review I	
	Review II	
External Evaluation	Project Report – Viva Voce	80 Marks
	Total	100 Marks

Method of Assessment	
Review I	Problem Identification and Review of Literature
Review II	Rough Draft
Final	Project Report – Viva Voce

CO-PO Mapping (Course Articulation Matrix)
Level of Correlation between PSO's and CO's

CO /PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to PO's	3.0	3.0	3.0	3.0	3.0

THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

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

Learning Objectives	
LO1	To enable students to understand process of auditing and its classification.
LO2	Toimpart knowledge on internal check and internal control.
LO3	To illustrate the role of auditors in company.
LO4	To help students understand the framework, theories and models of Corporate Governance.
LO5	To provide insights into the concept of Corporate Social Responsibility

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Auditing** Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations	**15**
II	**Audit Procedures and Documentation** Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	**15**
III	**Company Auditor** Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.	**15**
IV	**Introduction to Corporate Governance** Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	**15**
V	**Corporate Social Responsibility** Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	**15**
	TOTAL	**75**

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 1- INTELLECTUAL PROPERTY RIGHTS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 1	4				3	4	25	75	100

Learning Objectives	
LO1	To enable students to manage IP portfolios
LO2	To develop strategies for deploying IP in markets
LO3	To train students in dealing with legal formalities for IP protection in India
LO4	To be able to file for IP Registration and participate in opposition proceedings
LO5	To be able to draft IP licensing agreements for commercial exploitation

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	**Introduction to Intellectual Property** Idea of Intellectual Property- Historical development – Innovations - Introduction to IP Management – need and necessity – Economic considerations of IP- Theories of IP- Benefits of IP– Importance of IP in marketing Goods and services –	**12**
II	**Types of Intellectual property rights** Kinds of IP – Patents, Copyright, Trademarks, ICs lay-out, Industrial designs, Plant varieties, Database, Business methods - Legal Protection of IP – Application and Registration of IP – Rights and Obligations of IP Holder - Remedies for violation of IP rights – Enforcement of IP – Dealing with piracy and infringement.	**12**
III	**Patents - Elements of Patentability:** Novelty , Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and licence , Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Appellate Board	12
IV	**Copyrights** Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure, Term of protection, Ownership of copyright, Assignment and licence of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights.	**12**

V	**Trademarks** Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry and appellate board	12
	Total	**60**
CO	**Course Outcomes**	
CO1	On having completed this course student should be able to: Analyse the managing of IP portfolios	
CO2	Develop strategies for deploying IP in markets	
CO3	Appraise students in dealing with legal formalities for IP protection in India	
CO4	Choose file for IP Registration and participate in opposition proceedings Interpret IP licensing agreements for commercial exploitation	
Textbooks		
1.	A K Ahuja , Intellectual Property Rights , Vol.1 & 2	
2.	Howard B Rockman, Intellectual Property for Engineers and Scientists	
3.	Michael J Gollin, Driving Innovation: Intellectual Property Strategies for a Dynamic World	
4.	Michael A Carrier, Innovation for the 21st century: harnessing the power of intellectual property and antitrust law	
5.	Patent Act, 1971 Copyright Act, 1957 Trade Marks Act, 2000	
Reference Books		
1.	Kadry, Abdelkhalak El Hami, Innovations in E-Systems for Business and Commerce	
2.	AnshuSaxena, Global Business Value Innovations	
3.	Steven Johnson, Where Good Ideas Come From: The Natural History of Innovation	
4.	HBR Articles on IP, PTC Journal (1981-2021)	
Web Resources		
1.	www.ncbi.nlm.gov	
2.	www.guides.library.hardvard.edu	
3.	www.icsi.edu	
4.	www.unctad.org	

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	2	2	3	2	2	2	3	2	2
CO2	3	2	2	2	3	3	2	2	3	2	2
CO3	3	2	2	2	3	2	3	2	3	2	2
CO4	3	2	2	2	3	3	2	2	3	2	2
CO5	3	2	2	2	3	2	3	2	3	2	2
Total	15	10	10	10	15	12	12	10	15	10	10
Average	3	2	2	2	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 2- SPREADSHEET APPLICATION IN ANALYTICS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 2	2		2		3	4	25	75	100

Learning Objectives	
LO1	To provide students with the fundamental knowledge of the use of computers in business.
LO2	To provide exposure to the students on MS Office Excel.
LO3	To apply M S excel functions in business
LO4	To understand the concepts of accounting, reporting and analysis using spread sheet.
LO5	To Construct formulas, including the use of built-in functions, and relative and absolute reference

Prerequisites: Should have studied Commerce in XII

Unit	Contents	No. of Hours
I	**Introduction to Excel - Basic Excel functions:** Structure of an excel function, functions such as SUM (), MIN (), MAX (), AVERAGE (), COUNT (), AUTOSUM, AUTOFILL. Working with an Excel List: Understanding Excel List Structure, Sorting a List Using Single Level Sort, Sorting a List Using Multi-Level Sorts, Using Custom Sorts in an Excel List, Filter an Excel List Using the AutoFilter, Creating Subtotals in a List, Format a List as a Table, Using Conditional Formatting to Find Duplicates, Removing Duplicates. Excel Data Validation: Understanding the Need for Data Validation, Creating a Validation List, Adding a Custom Validation Error, Dynamic Formulas by Using Validation Techniques	**12**
II	**Excel PivotTables** Understanding Excel PivotTables, Creating an Excel PivotTable, Modifying Excel PivotTable Calculations, Grouping PivotTable Data, Formatting PivotTable Data, Drilling Down into PivotTable Data, Creating Pivot Charts, Filtering PivotTable Data, Filtering with the Slicer Tool.	**12**
III	**Conditional Functions and Working with Large Excel Data Sets** Conditional Functions: Working with Excel Name Ranges, Using Excel's IF () Function, Nesting Functions, Using Excel's COUNTIF () Function, Using Excel's SUMIF () Function, Using Excel's IFERROR () Function. Working with Large Sets of Excel Data: Using the Freeze Panes Tool, Grouping Data (Columns and/or Rows), Consolidating Data from Multiple Worksheets.	**12**
IV	**Look Up and Text Based Function** Excel's Lookup Functions: Using Excel's VLOOKUP () Function, Using Excel's HLOOKUP () Function, Using Excel's INDEX () and MATCH () Functions. Excel's Text Based Functions: Using Excel's functions such as LEFT (), RIGHT () and MID (), LEN (), SEARCH (), CONCATENATE ().	**12**

V	**Finance Functions** Introduction to Finance: Time value of money - present value of money – concepts (Theory), Long term and short-term investment decisions - capital budgeting, Net present value, Internal rate of return (Theory) Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV), Annuity, Internal Rate of Return (IRR).	**12**
	Total	**60**
CO	**Course Outcomes**	
CO1	On the successful completion of the course, the students will be able to: Fundamental knowledge of the use of computers in business.	
CO2	Develop And Apply Fundamental Spread Sheet Skills.	
CO3	Application of M S excel functions in business.	
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.	
CO5	Develop Trending Application Using MS-Excel	
Textbooks		
1.	Power excel 2016 with MS Excel: Master pivot tables, subtotals, charts, VLOOKUP, IF, data analysis in excel 20102013. Uniontown, PA: Holy Macro! Books, 2016.	
2.	C. Frye, Microsoft excel 2016 step by step. Redmond, WA: Microsoft Press, 2015	
3.	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall.	
4.	Greg Harvey, Excel 2016 for Dummies.	
5.	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing.	
Reference Books		
1.	K. N. Berk, Data analysis with Microsoft excel(tm): Updated for office 2007 (book only), 3rd ed. Belmont, CA: Wadsworth Publishing, 2009	
2.	HarjitSuman, Excel Bible for Beginners, Kindle Edition.	
3.	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, ―Microsoft 2003‖, Tata McGrawHill.	
4.	Google Sheets Basics: Masato Takeda and others; TekuruInc	

Web Resources	
1.	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2.	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3.	https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 3- PYTHON FOR DATA ANALYTICS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 3	2		2		3	4	25	75	100

Learning Objectives	
LO1	To Understand fundamental programming concepts of Python programming and its Libraries
LO2	To study basic programming concepts and packages for data analysis, modeling, and visualization in python language.
LO3	To study about structure and LOOP
LO4	To comprehend the Basics of NumPy Arrays
LO5	To gain inputs in Data structure, plotting & visualisation

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.	**12**
II	Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments - parameter passing.	**12**
III	Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list-while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.	**12**
IV	NumPy Basics :Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays,File Input and Output with Arrays – Linear Algebra – Random Number Generation.	**12**
V	Pandas – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats-Data wragling- Plotting and Visualization -Time Series – Financial and Economic Data applications.	**12**
	Total	**60**

CO	Course Outcomes
CO1	Demonstrate the understanding of basic programming terminologies and packages of python language.
CO2	Will gain knowledge on concepts and packages for data analysis, modeling, and visualization in python language.
CO3	In depth understanding about structure and LOOP
CO4	Analyze the time series data to design an optimized investment plan.
CO5	Demonstrate financial and Economic
Textbooks	
1.	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Gravenstein Highway North, Sebastopol.
2.	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi
3.	ChSatyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.
Reference Books	
1.	J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing.
2.	Ljubomir Periodic, ―Introduction to Computing Using Python: An Application Development Focus‖, John Wiley & Sons,2012 2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
3.	Wesley J. Chun, ―Core Python Programming‖, Pearson Education.
Web Resources	
1.	https://onlinecourses.nptel.ac.in/noc20_cs46/preview
2.	https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	2	2	2	2	3	2	2
CO2	3	2	3	3	2	3	2	2	3	2	2
CO3	3	2	3	3	2	2	3	2	3	2	2
CO4	3	2	3	3	2	3	2	2	3	2	2
CO5	3	2	3	3	2	2	3	2	3	2	2
Total	15	10	15	15	10	12	12	10	15	10	10
Average	3	2	3	3	2	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 4 –INDIRECT TAXATION

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

Learning Objectives	
LO1	To get introduced to indirect taxes
LO2	To have an overview of Indirect taxes
LO3	To be familiar the CGST and IGST Act
LO4	To learn procedures under GST
LO5	To gain knowledge about Customs Duty.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Indirect Tax** Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	**12**
II	**An Overview of Goods & Service Tax (GST)** Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	**12**
III	**CGST & IGST Act 2017** Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	**12**
IV	**Procedures under GST** Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	**12**
V	**Customs Act 1962** Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.	**12**
	TOTAL	**60**

Course Outcomes	
CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE –XIII: COST ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100

Learning Objectives	
LO1	To understand the standards in Cost Accounting
LO2	To know the concepts of contract costing.
LO3	To be familiar with the concept of process costing.
LO4	To learn about operation costing.
LO5	To gain insights into standard costing.

Prerequisite: Should have studied Cost Accounting in V Sem

Unit	Contents	No. of Hours
I	**Cost Accounting Standards** An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	**18**
II	**Job Costing, Batch Costing and Contract Costing** Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	**18**
III	**Process Costing** Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	**18**
IV	**Operation Costing** Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	**18**
V	**Standard Costing and Variance Analysis** Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	**18**
	TOTAL	**90**

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100

Learning Objectives	
LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.

Prerequisite: Should have studied Financial Accounting in I Semester.

Unit	Contents	No. of Hours
I	**Introduction to Management Accounting** Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	**18**
II	**Ratio Analysis** Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	**18**
III	**Funds Flow & Cash Flow Analysis** Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	**18**
IV	**Budget and Budgetary Control** Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	**18**
V	**Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	**18**
	TOTAL	**90**

THEORY 20% & PROBLEMS 80%

CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.
Textbooks	
1	Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.
Reference Books	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100

Learning Objectives	
LO1	To understand provisions relating to capital gains
LO2	To know the provisions for computation of income from other sources.
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4	To learn about assessment of individuals
LO5	To gain knowledge about assessment procedures.

Prerequisite: Should have studied Financial Accounting in I stSem

Unit	Contents	No. of Hours
I	**Capital Gains** Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	**18**
II	**Income From Other Sources & Clubbing of Income** Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	**18**
III	**Set Off and Carry Forward of Losses and Deductions From Gross Total Income** Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	**18**
IV	**Computation of Total Income – Individual** Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime	**18**
V	**Income Tax Authorities** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	**18**
	TOTAL	**90**

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5 -INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 5	5				3	5	25	75	100

Learning Objectives	
LO1	To inculcate interest in students towards investment science and financial management.
LO2	To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes
LO3	To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process
LO4	To develop knowledge in the areas of systematic savings for tax-planning and investment planning
LO5	To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products

Prerequisites: Should have studied Commerce in XII		
UNIT	**Contents**	**No. of Hours**
I	**Introduction to Investment** Meaning of investment , Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies. Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds- Debentures- Preference Shares- Equity Shares- Life Insurance Schemes- ULIP- Real Estate - Pension funds-exchange traded funds (ETF) and gold ETFs,	**15**
II	**Risk- Return Concepts** Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta.	**15**
III	**Security Analysis** Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning, Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter‘s model, Company Analysis - Analysis of financial statements, future prospects of a company	**15**

IV	**Introduction to Portfolio Management** Meaning-The Portfolio management Process Categories. Investment strategy objectives—Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio managers-Portfolio managers portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview of allocation techniques	**15**
V	**Portfolio Selection and Construction** Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The sharpe Index model Single index model Measuring security and portfolio‘s return and risk under single index model. Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.	**15**
	Total	**75**

CO	**Course Outcomes**
CO1	On the successful completion of the course, the students will be able to: Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process;
CO2	Calculate the risk and expected return of various financial instruments and investment portfolios;
CO3	Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management
CO4	Explain the various mutual fund scheme and systematic investment plans under SEBI guidelines
CO5	Elaborate the concepts of portfolio management, selection, and construction
Textbooks	
1.	Arshdeep, Kiran Jindal, Security Analysis and Portfolio Management, Kalyani Publishing House, New Delhi
2.	Pandian P. (2018). Security analysis and portfolio management. Vikas publishing house Pvt Ltd. Noida
3.	V.K. Bhalla, Investment Management, S Chand & Co, New Delhi
Reference Books	
1.	Bhalla, V. (2018). Investment Management. New Delhi: Sultan Chand Publications
2.	Fischer, D. E., & Jordon, R. J. (2018). Security Analysis and Portfolio Management . Prentice Hall Of India, New Delhi
3.	Chandra, P. (2019). Investment Analysis and Portfolio Management . McGraw Hill Education

Web Resources	
1.	www.nseindia.com
2.	www.moneycontrol.com
3.	www.sebi.gov.com
4.	www.cfsinstitute.org
5.	www.springer.com

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	**Pos**								**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 6 - DATA MINING AND WAREHOUSING

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 6	5				3	5	25	75	100

Learning Objectives	
LO1	To learn the principles of Data warehouses and Data Mining.
LO2	To be familiar with the Data warehouse architecture and its Implementation.
LO3	To know the Architecture of a Data Mining system.
LO4	To gain knowledge on the various Data preprocessing Methods.
LO5	To perform classification and prediction of data.

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	Data Warehousing and Business Analysis: - Data warehousing Components –Building a Data warehouse –Data Warehouse Architecture – DBMS Schemas for Decision Support – Data Extraction, Cleanup, and Transformation Tools –Metadata – reporting – Query tools and Applications – Online Analytical Processing (OLAP) – OLAP and Multidimensional Data Analysis.	**15**
II	Data Mining: - Data Mining Functionalities – Data Preprocessing – Data Cleaning – Data Integration and Transformation – Data Reduction – Data Discretization and Concept Hierarchy Generation- Architecture Of A Typical Data Mining Systems- Classification Of Data Mining Systems. Association Rule Mining: - Efficient and Scalable Frequent Item set Mining Methods – Mining Various Kinds of Association Rules – Association Mining to Correlation Analysis – Constraint-Based Association Mining.	**15**
III	Classification and Prediction: - Issues Regarding Classification and Prediction – Classification by Decision Tree Introduction – Bayesian Classification – Rule Based Classification – Classification by Back propagation – Support Vector Machines – Associative Classification – Lazy Learners – Other Classification Methods – Prediction – Accuracy and Error Measures – Evaluating the Accuracy of a Classifier or Predictor – Ensemble Methods – Model Section.	**15**
IV	Cluster Analysis: - Types of Data in Cluster Analysis – A Categorization of Major Clustering Methods – Partitioning Methods – Hierarchical methods – Density-Based Methods – Grid-Based Methods – Model-Based Clustering Methods – Clustering High-Dimensional Data – Constraint-Based Cluster Analysis – Outlier Analysis	**15**

V	Mining Object, Spatial, Multimedia, Text and Web Data: Multidimensional Analysis and Descriptive Mining of Complex Data Objects – Spatial Data Mining – Multimedia Data Mining – Text Mining – Mining the World Wide Web.	**15**
	Total	75
CO	**Course Outcomes**	
CO1	Explain different methods to extract processed information from large amounts of data, both in theory and in practical application.	
CO2	Use these methods with appropriate tools.	
CO3	Evaluate and compare the suitability of different methods	
CO4	Solve data mining problems	
CO5	Develop algorithms for the statistical analysis.	
Textbooks		
1.	Jiawei Han, MichelineKamber, and Jian Pei. Data Mining: Concepts and Techniques (3rd Ed.). Morgan Kaufmann, 2012.	
2.	Alex Berson and Stephen J. Smith ―Data Warehousing, Data Mining & OLAP‖, Tata McGraw – Hill Edition, Tenth Reprint 2007	
3.	V. K. Gupta ―Introduction to Data Mining with Case Studies‖, Easter Economy Edition, Prentice Hall of India, 2006.	
4.	BPB, Data warehousing, BPB Publishing, New Delhi.	
5.	K.P. Soman, ShyamDiwakar and V. Ajay ―Insight into Data mining Theory and Practice‖, Easter Economy Edition, Prentice Hall of India, 2006	
Reference Books		
1.	Ian H. Witten, Eibe Frank, and Mark A. Hall. ―Data Mining: Practical Machine Learning Tools and Techniques (3rd Ed.)‖. Morgan Kaufmann, 2011. ISBN 978-0-12-374856-0. (Available as an e-book through the Athabasca University Library).	
2.	Martin Kleppmann. ―Designing Data-Intensive Applications; The Big Ideas Behind Reliable, Scalable, and Maintainable Systems‖, Wiley Finance.	
3.	Data Warehousing Fundament's, PualrajPonnaiah, Wiley Student Edition	
4.	The Data Warehouse Life Cycle Toolkit — Ralph Kimball, Wiley Student Edition	
Web Resources		
1.	https://enos.itcollege.ee/~jpoial/allalaadimised/reading/Apache-Hadoop-Tutorial.pdf	
2.	https://www.vssut.ac.in/lecture_notes/lecture1428550844.pdf	
3.	https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SCSA3001.pdf	

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	2	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	3	2	2	3	2	2
CO3	3	2	2	2	2	2	3	2	3	2	2
CO4	3	2	2	2	2	3	2	2	3	2	2
CO5	3	2	2	2	2	2	3	2	3	2	2
Total	15	10	10	10	10	12	12	10	15	10	10
Average	3	2	2	2	2	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 7 - BASICS OF R PROGRAMMING FOR ANALYTICS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 7	1	2	2		3	5	25	75	100

Learning Objectives	
LO1	To analyze data using the statistical tool R.
LO2	To create vectors, lists, matrices, arrays and data frames using R.
LO3	To draw charts and graphs using R.
LO4	To automate data analysis, working collaboratively and openly on code.
LO5	To know how to generate dynamic documents.

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	**Introduction** Features of R – How to install and run R – Comments in R – Reserved words – Identifiers – Constants – Variables – Operators (Arithmetic, Relational, Logical, Assignment, Miscellaneous Operators) – Operator Precedence – Strings.	**15**
II	**Basic Data Types, Vectors, Lists and Matrices** Basic Data Types (Numeric, Integer, Complex, Logical, Character) – Creating, combining vectors – Accessing Vector Elements – Modifying Vectors – Deleting Vectors- Vector arithmetic and Recycling – Vector Element Sorting – Reading Vectors – Creating Lists –Accessing List elements – Updating List Elements –Merging Lists – List to Vector conversion – Creating matrices – Accessing Matrix Elements – Matrix Arithmetic – Matrix Manipulation – Matrix Operations.	**15**
III	**Arrays, Factors and Data Frames** Creating Arrays – Accessing Array Elements – Array Element Manipulation – Array Arithmetic – Creating factors – Accessing Factor Components – Modifying factors – Creating Data Frames – Accessing Data Frames Components – Modifying Data Frames –Aggregating Data – Sorting Data – Merging Data – Reshaping data – Sub-setting data – Data Type Conversion	**15**
IV	**Flow Control & Functions** Decision making (using if statement - if…else statement - Nested If…Else statement - if else function - Switch statement) – Loops (for loop – while Loop – repeat Loop) – Loop Control statements – break statement – next statement – Function definition and Function Calling – Function without arguments – Built-in functions (Mathematical functions – Character functions – statistical functions – date and time functions – other functions – Recursive function)	**15**

V	**Charts & Graphs** Bar charts (Plotting bars vertically and horizontally – Plotting categorical data – Grouped bar chart – Stacked bar chart) – Histogram (Simple histogram – Histogram with labels, breaks and density lines) – Line graphs (Simple line graph & Graphs with Multiple lines) – Pie charts (Simple Pie chart –Pie chart with slice percentages – 3D Pie charts)	**15**
	Total	75
CO	**Course Outcomes**	
CO1	On the successful completion of the course, the students will be able to: Analyze data using the statistical tool R.	
CO2	Create vectors, lists, matrices, arrays and data frames using R.	
CO3	Design and implement the program using data frame, list to provide the solution for various problem.	
CO4	Ability to apply statistical techniques using R Programming for decision making.	
CO5	Study about factors and tables and to solve statistical problems.	
Textbooks		
1.	W. N. Venables, D. M. Smith, An Introduction to R, R Core Team, 2018.	
2.	John Verzani, simple R – Using R for Introductory Statistics, CRC Press, Taylor & Francis Group, 2005.	
3.	Mark Gardener, ―Beginning R - The Statistical Programming Language‖, John Wiley & Sons.	
4.	Wickham, H. &Grolemund, G. (2018). for Data Science. O'Reilly: New York	
Reference Books		
1.	Beginner's guide for Data Analysis using R Programming by Dr.Jeeva Jose.	
2.	P. Dalgaard. Introductory Statistics with R, 2nd Edition.Springer 2008.	
3.	Dunlop, Dorothy D., and Ajit C. Tamhane. Statistics and data analysis: from elementary to intermediate. Prentice Hall, 2000.	
4.	Norman Matloff,‖The Art of R Programming- A Tour of Statistical Software Design‖.	
Web Resources		
1.	https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf	
2.	http://r4ds.had.co.nz	
3.	http://google-styleguide.googlecode.com/svn/trunk/ Rguide.xml	

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	2	2	2	2	3	2	2
CO2	3	2	3	3	2	3	2	2	3	2	2
CO3	3	2	3	3	2	2	3	2	3	2	2
CO4	3	2	3	3	2	3	2	2	3	2	2
CO5	3	2	3	3	2	2	3	2	3	2	2
Total	15	10	10	10	10	12	12	10	15	10	10
Average	3	2	2	2	2	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 8 - DATABASE MANAGEMENT SYSTEM

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 8	1	2	2		3	5	25	75	100

Learning Objectives	
LO1	To provide a strong foundation of database concepts and develop skills for the design.
LO2	To implementation of a database application with an exposure to advanced database concepts.
LO3	To learn the need of transaction processing and learn techniques for controlling the consequences of concurrent data access.
LO4	To Apply Normalization techniques to normalize a database.
LO5	To Analyze functional dependencies for designing robust Database.

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	**Database Management Systems- Overview** Data, Database, Database management system, Characteristics of the database approach, DBMS Architecture, Role of Database administrators, Role of Database Designers, End Users, Advantages of Using a DBMS and When not to use a DBMS. DBMS vs. RDBMS, Relational and Non-Relational Database. Data Models – Categories of data models, Schemas, Instances, and Database states.	**15**
II	**Database Management Design** Database design strategies, Database structures- Tables, Views, Index. Logical Design vs. Physical Design, Entity Relationship Modeling: Entity, Relationship, Cardinality, Types of Keys, Enhanced ER Design, Normalization and denormalization, Setting up an RDBMS environment, ETL	**15**
III	**Data Querying and Retrieval** Data Definition Language (DDL), Constraints, Integrity constraints, Data Manipulation Language (DML): UPDATE, DELETE, SELECT, Functions and Operators. TCL: Commit and Rollback Advanced Querying: SELECT with Order BY, GROUP BY, Sub queries: Single row, Multi row; Set Operators, JOINs: Inner JOIN, Outer JOIN. Procedural SQL: Procedure, function and trigger	**15**
IV	**Database Management - Administration** Roles and Responsibilities of Database Administrator, Database Integrity and ACID (Atomicity, Consistency, Isolation and Durability) properties, Emerging Trends: Data Centers, Distributed Data Storage, Big Data-Storage and Retrieval, Web, Cloud Databases, E-Commerce, M-Commerce	**15**

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

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**1**	**2**	**3**
CO1	3	2	3	3	2	2	2	2	3	2	2
CO2	3	2	3	3	2	3	2	2	3	2	2
CO3	3	2	3	3	2	2	3	2	3	2	2
CO4	3	2	3	3	2	3	2	2	3	2	2
CO5	3	2	3	3	2	2	3	2	3	2	2
Total	15	10	15	15	10	12	12	10	15	10	10
Average	3	2	3	3	2	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

THIRD YEAR – SEMESTER – VI

PROFESSIONAL COMPETENCY SKILL - GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Professional competency skill	**2**				**2**	**2**	25	75	100

Learning Objectives	
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
LO2	To build experiences for students as they grow into lifelong learners.
LO3	To know the basic concepts of various discipline

Prerequisites: Should have studied Commerce in XII Std

UNIT	Details	No. of Hours
I	**Indian Polity** Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.	**6**
II	**Geography** Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian‘s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.	**6**
III	**Economy** National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	**6**
IV	**History** Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India‘s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non – Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	**6**

V	**Environment and Ecology** Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	**6**
	TOTAL	**30**

Course Outcomes	
CO	On completion of this course, students will
CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India‘s Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

Textbooks	
1	Class XI and XII NCERT Geography
2	History – Old NCERT‘S Class XI and XII

Reference Books	
1	M. Laximikanth (2019) , Indian polity, McGraw- Hill
2	Ramesh Singh (2022) , Indian Economy , McGraw - Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	MajidHussain- India Map Entries in Geography, GK Publications Pvt , Ltd.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPING PROGRAMME OUTCOMES

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

3- Strong, 2- Medium, 1- low.