



# PERIYAR UNIVERSITY

SALEM – 636011

## **DEGREE OF BACHELOR OF COMMERCE**

*CHOICE BASED CREDIT SYSTEM*

*Syllabus for*

## **B.COM. BUSINESS ANALYTICS**

**(SEMESTER PATTERN)**

(For Candidates admitted in the College affiliated to  
Periyar University from 2025-2026 onwards)

**TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION,  
CHENNAI – 600 005**

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## B.COM BUSINESS ANALYTICS

### PROGRAMME OBJECTIVE:

The B.Com. Degree 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.

The **Bachelor of Commerce Business Analytics** degree has been designed in the process of transforming data into insights to improve business decisions. This program develops practical research, data analysis, and reporting insights. Students will also become familiar with the business challenges and opportunities that are faced by commercial enterprises today. This program is open to any interested Commerce student who has the time and flexibility. Data management, data visualization, predictive modeling, data mining, forecasting simulation, and optimization are some of the tools used to create insights from data and take up jobs in career in Business Analysis

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
<b>Programme:</b>	<b>B.Com Business Analytics</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>UG - 3 years</b>
<b>Programme Outcomes:</b>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> 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.</p> <p><b>PO3: Critical thinking:</b> 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.</p> <p><b>PO4: Problem solving: Capacity</b> 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.</p> <p><b>PO5: Analytical reasoning:</b> 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.</p>

	<p><b>PO6: Research-related skills:</b> 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</p> <p><b>PO7: Cooperation/Team work:</b> 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</p> <p><b>PO8: Scientific reasoning:</b> 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.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p><b>PO10 Information/digital literacy:</b> 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.</p> <p><b>PO 11 Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p><b>PO 12 Multicultural competence:</b> 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.</p> <p><b>PO 13: Moral and ethical awareness/reasoning:</b> Ability to embrace 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 demonstrating the 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.</p> <p><b>PO 14: Leadership readiness/qualities:</b> 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.</p> <p><b>PO 15: Lifelong learning:</b> 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.</p>
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<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1 – Placement:</b> To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2 - Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p><b>PSO3 – Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4 – Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO 5 – Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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### 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				
	<b>23</b>	<b>30</b>		<b>23</b>	<b>30</b>		<b>22</b>	<b>30</b>		<b>25</b>	<b>30</b>		<b>26</b>	<b>30</b>		<b>21</b>	<b>30</b>
<b>Total – 140 Credits</b>																	

**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**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
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
		<b>23</b>	<b>30</b>

**Semester-II**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
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
		<b>23</b>	<b>30</b>

**Second Year – Semester-III**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
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
		<b>22</b>	<b>30</b>

### 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
		<b>25</b>	<b>30</b>

### Third Year Semester-V

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

### Semester-VI

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

### Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
<b>Part I</b>	3	3	3	3	-	-	12
<b>Part II</b>	3	3	3	3	-	-	12
<b>Part III</b>	13	13	13	13	22	18	92
<b>Part IV</b>	4	4	3	6	4	1	22
<b>Part V</b>	-	-	-	-	-	2	2
<b>Total</b>	23	23	22	25	26	21	<b>140</b>



**\*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.**

<b>METHODS OF EVALUATION</b>		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>25 Marks</b>
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>75 Marks</b>
<b>Total</b>		<b>100 Marks</b>
<b>METHODS OF ASSESSMENT</b>		
<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>• The lowest level of questions require students to recall information from the course content</li> <li>• Knowledge questions usually require students to identify information in the text book.</li> </ul>	
<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>• Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words.</li> <li>• The questions go beyond simple recall and require students to combine data together</li> </ul>	
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>• Students have to solve problems by using / applying a concept learned in the classroom.</li> <li>• Students must use their knowledge to determine a exact response.</li> </ul>	
<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>• Analyzing the question is one that asks the students to breakdown something into its component parts.</li> <li>• Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.</li> </ul>	
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>• Evaluation requires an individual to make judgment on something.</li> <li>• Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.</li> <li>• Students are engaged indecision-making and problem-solving.</li> <li>• Evaluation questions do not have single right answers.</li> </ul>	
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>• The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>• Developing original ideas and problem solving skills</li> </ul>	

### **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
<b>I</b>	<b>Foundation Course</b> 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.	<ul style="list-style-type: none"> <li>• Instil confidence among students</li> <li>• Create interest for the subject</li> </ul>
<b>I, II, III, IV</b>	<b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> <li>• Industry ready graduates</li> <li>• Skilled human resource</li> <li>• Students are equipped with essential skills to make them employable</li> </ul>
		<ul style="list-style-type: none"> <li>• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects</li> </ul>
		<ul style="list-style-type: none"> <li>• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.</li> </ul>
		<ul style="list-style-type: none"> <li>• Entrepreneurial skill training will provide an opportunity for independent livelihood</li> <li>• Generates self – employment</li> <li>• Create small scale entrepreneurs</li> <li>• Training to girls leads to women empowerment</li> </ul>
		<ul style="list-style-type: none"> <li>• Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools</li> </ul>
<b>III, IV, V &amp; VI</b>	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	<ul style="list-style-type: none"> <li>• Strengthening the domain knowledge</li> <li>• Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature</li> <li>• Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background</li> <li>• 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</li> </ul>
<b>IV</b>	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	<ul style="list-style-type: none"> <li>• Exposure to industry moulds students into solution providers</li> <li>• Generates Industry ready graduates</li> <li>• Employment opportunities enhanced</li> </ul>

Semester	Newly introduced Components	Outcome / Benefits
<b>II year Vacation activity</b>	Internship / Industrial Training	<ul style="list-style-type: none"> <li>Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.</li> </ul>
<b>V Semester</b>	Project with Viva – voce	<ul style="list-style-type: none"> <li>Self-learning is enhanced</li> <li>Application of the concept to real situation is conceived resulting in tangible outcome</li> </ul>
<b>VI Semester</b>	Introduction of Professional Competency component	<ul style="list-style-type: none"> <li>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;</li> <li>‘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.</li> </ul>
<b>Extra Credits: For Advanced Learners / Honors degree</b>		<ul style="list-style-type: none"> <li>To cater to the needs of peer learners / research aspirants</li> </ul>

<b>Skills acquired from the Courses</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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## B. COM BUSINESS ANALYTICS - CREDIT DISTRIBUTION

Part	Course Code	Title of the Course	Credits	Hours
<b>FIRST YEAR</b>				
<b>FIRST SEMESTER</b>				
Part I		Language – Tamil	3	6
Part II		English	3	6
Part III		Core Paper I – <b>Financial Accounting I</b>	<b>5</b>	<b>5</b>
Part III		Core Paper II - <b>Principles of Management</b>	<b>5</b>	<b>5</b>
Part III		Elective I - Business Economics	<b>3</b>	<b>4</b>
		Elective I- Macro Economics		
		Elective I –Spreadsheet for Business		
Part IV		Skill Enhancement Course SEC -1- NME- (Business Organisation)	<b>2</b>	<b>2</b>
		Foundation Course FC (Elements of Industry 4.0)	<b>2</b>	<b>2</b>
		<b>TOTAL</b>	<b>23</b>	<b>30</b>
<b>SECOND SEMESTER</b>				
Part I		Language – Tamil	<b>3</b>	<b>6</b>
Part II		English	<b>3</b>	<b>4</b>
Part IV		NMSDC	<b>2</b>	<b>2</b>
Part III		Core Paper III – <b>Financial Accounting II</b>	<b>5</b>	<b>5</b>
Part III		Core Paper IV- <b>Business Law</b>	<b>5</b>	<b>5</b>
Part III		Elective II - Business Environment	<b>3</b>	<b>4</b>
		Elective II - Fundamentals of Business Analytics		
		Elective II –International Economics		
Part IV		Skill Enhancement Course SEC – 2 – NME (Advertising)	<b>2</b>	<b>2</b>
		Skill Enhancement Course – SEC 3 (Industrial Law)	<b>2</b>	<b>2</b>
		<b>TOTAL</b>	<b>25</b>	<b>30</b>
<b>SECOND YEAR</b>				
<b>THIRD SEMESTER</b>				
Part I		Language – Tamil	<b>3</b>	<b>6</b>
Part II		English	<b>3</b>	<b>6</b>
Part III		Core Paper V- <b>Corporate Accounting I</b>	<b>5</b>	<b>5</b>
Part III		Core Paper VI – <b>Company Law</b>	<b>4</b>	<b>4</b>
		Elective III – Business Mathematics and Statistics		

Part	Course Code	Title of the Course	Credits	Hours
Part IV		Elective III –Financial Management	3	4
		Elective III – Database Management System		
Part IV		NMSDC	2	2
		Skill Enhancement Course – SEC 4 ( Capital Markets)	2	2
		Environmental Studies	-	1
		Health and Wellness	1	-
		<b>TOTAL</b>	<b>23</b>	<b>30</b>
<b>FOURTH SEMESTER</b>				
Part I		Language – Tamil	3	6
Part II		English	3	6
Part III		Core Paper VII– <b>Corporate Accounting II</b>	5	5
Part III		Core Paper VIII- <b>Principles of Marketing</b>	5	5
Part III		Elective IV–Operations Research	3	3
		Elective IV– Digital Marketing		
		Elective IV- Business Data Warehousing		
Part IV		NMSDC	2	2
		Skill Enhancement Course – SEC-5 (Commerce Practical)	2	2
		Environmental Studies (EVS)	2	1
		<b>TOTAL</b>	<b>25</b>	<b>30</b>
<b>THIRD YEAR</b>				
<b>FIFTH SEMESTER</b>				
Part III		Core Paper IX – <b>Cost Accounting I</b>	4	5
Part III		Core Paper X - <b>Banking Law and Practice</b>	4	5
Part III		Core Paper XI – <b>Income Tax Law and Practice I</b>	4	5
Part III		Core Paper XII – Project Viva vove / <b>Auditing and Corporate Governance</b>	4	5
Part III		Discipline Specific Elective: 1/2 - Business Intelligence,2/2 - Operation and Strategic Management	3	4
		Discipline Specific Elective: 3/4 – Python for Data Analytics,4/4 -Data Analysis using SPSS	3	4
Part IV		Value Education	2	2
		Summer Internship / Industrial Training	2	-
		<b>TOTAL</b>	<b>26</b>	<b>30</b>
<b>SIXTH SEMESTER</b>				

<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>
Part III		Core Paper XIII – <b>Cost Accounting - II</b>	<b>4</b>	<b>6</b>
Part III		Core Paper XIV- <b>Management Accounting</b>	<b>4</b>	<b>6</b>
Part III		Core Paper XV- <b>Income Tax Law and Practice II</b>	<b>4</b>	<b>6</b>
Part III		Discipline Specific Elective 5/6 Financial Econometrics, 6/6 Programming in R	<b>3</b>	<b>5</b>
		Discipline Specific Elective 7/8- Indirect Taxation,8/8- Big Data Analytics	<b>3</b>	<b>5</b>
Part IV		General awareness for Competitive Examination	<b>2</b>	<b>2</b>
Part V		Extension Activity	<b>1</b>	<b>-</b>
		<b>TOTAL</b>	<b>21</b>	<b>30</b>
<b>GRAND TOTAL</b>			<b>143</b>	<b>180</b>

**FIRST YEAR – SEMESTER – I**  
**CORE – I: FINANCIAL ACCOUNTING I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	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	<b>Fundamentals of Financial Accounting</b> 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	<b>Final Accounts</b> 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	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> 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	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	



<b>THEORY 20% &amp; PROBLEM 80%</b>	
<b>CO</b>	<b>Course Outcomes</b>
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.
<b>Textbooks</b>	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	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				5	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	<b>Introduction to Management</b> 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	<b>Planning</b> 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	<b>Organizing</b> 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	<b>Staffing</b> 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

Unit	Contents	No. of Hours
V	<b>Directing</b> 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. <b>Co-ordination and Control</b> 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
	<b>Total</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
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.	
<b>Reference Books</b>		
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	Griffffin, 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.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	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	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle: - Inflation, Depression, Recession, Recovery, Reflation and Deflation.								12
II	<b>Demand &amp; Supply Functions</b> 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	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	<b>Theory of Production</b> 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	<b>Product Pricing</b> 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
	<b>TOTAL</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Explain the positive and negative approaches in economic analysis	
<b>CO2</b>	Understood the factors of demand forecasting	
<b>CO3</b>	Know the assumptions and significance of indifference curve	
<b>CO4</b>	Outline the internal and external economies of scale	
<b>CO5</b>	Relate and apply the various methods of pricing	
<b>Textbooks</b>		
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.	
<b>Reference Books</b>		
1	S. Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L. Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.	
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

<b>Web Resources</b>	
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>

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

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

**3- Strong, 2 – Medium, 1 - Low**



**FIRST YEAR – SEMESTER – I**  
**Elective I – Macro Economics**

Subject Code		L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
		4				3	4	25	75	100
Learning Objectives										
LO1	To sketch the concepts related to national Income									
LO2	To Expresses definition of money, and functions and types of money									
LO3	To interpret about the causes and effects of inflation.									
LO4	To learn about the fiscal policy									
LO5	To gain insights into monitory policy									
Prerequisite: Should have studied economics in XII std										
Unit	Contents								No. of Hours	
I	Introduction: National Income Accounting Meaning and subject matter of macroeconomics - macroeconomic issues - National Income Accounting -Methods- circular flow of income - computational problems- Problem of double counting.								12	
II	Money and RBI: Concept of money-functions of money- demand for money- supply of money -RBI and its functions-determinants of money supply-concept of credit control- methods of credit control								12	
III	Inflation - Meaning & types of inflation-demand pull inflation-cost push inflation-inflationary gap-Phillips curve and Inflation-effects of inflation-control of inflation-stagflation- -inflation and economic development								12	
IV	Fiscal Policy: Meaning & objectives of fiscal policy-instruments -fiscal policy and stabilization-fiscal policy and Deflation, economic development, depression and inflation- - limitations of fiscal policy								12	
V	Monetary policy: Concept of Monetary Policy-instruments -objectives - monetary policy and stabilization- monetary policy and economic development- effectiveness of monetary policy during recession& inflation- Monetary policy and developing economy								12	
	TOTAL								60	

CO	Course Outcomes
<b>CO1</b>	Obtaining the concepts related to national Income
<b>CO2</b>	Exploring the definition of money, and functions and types of money
<b>CO3</b>	Interpretation the causes and effects of inflation.
<b>CO4</b>	Applying the fiscal policies.
<b>CO5</b>	Gaining the idea about the monetary policy
<b>Textbooks</b>	

1	Steven A. Greenlaw, David Shapiro, Timothy Taylor, Principles of Microeconomics, OpenStax
2	N. Gregory Mankiw, Principles of Macroeconomics, Cengage Learning, Stanford, USA.
3	N. Gregory Mankiw, Macroeconomics, Worth Publishers, 7th edition.
<b>Reference Books</b>	
1	Alex M. Thomas, Macroeconomics, Cambridge University Press
2	Soumen Sikdar, Principles of Macroeconomics, OUP India
3	Leslie Lipschitz, Susan Schadler , Macroeconomics for Professionals, Leslie Lipschitz, Susan Schadler
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/m/macroeconomics.aspx">https://www.investopedia.com/terms/m/macroeconomics.aspx</a> .
2	<a href="https://www.bu.edu/econ/files/2014/08/DLS1.pdf">https://www.bu.edu/econ/files/2014/08/DLS1.pdf</a>
3	<a href="https://www.karlwhelan.com/Macro2/Whelan-Lecture-Notes.pdf">https://www.karlwhelan.com/Macro2/Whelan-Lecture-Notes.pdf</a>

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

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

**3- Strong, 2 – Medium, 1 - Low**

**FIRST YEAR – SEMESTER – I**  
**Elective I – SPREADSHEET FOR BUSINESS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2		2		3	4	40	60	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								12
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								12
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								12
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, get pivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								12
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.								12
	TOTAL								60

<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Develop And Apply Fundamental Spread Sheet Skills.
<b>CO2</b>	Understanding Various Tools Used in Ms-Excel.
<b>CO3</b>	Knowledge On Various Statistical Tests in Ms-Excel.
<b>CO4</b>	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
<b>CO5</b>	Develop Trending Application Using MS-Excel
<b>Textbooks</b>	
1	John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
<b>Reference Books</b>	
1	Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

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

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

**3- Strong, 2 – Medium, 1 - Low**

**FIRST YEAR – SEMESTER – I**  
**SEC 1 – Non Major Elective - BUSINESS ORGANIZATION**

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

<b>Textbooks</b>	
	Business organisation and management , Publisher : P. Allan (January 1, 1978)
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.vedantu.com/commerce/forms-of-business-organizations">https://www.vedantu.com/commerce/forms-of-business-organizations</a>
2	<a href="https://ncert.nic.in/textbook/pdf/kebs102.pdf">https://ncert.nic.in/textbook/pdf/kebs102.pdf</a>
3	<a href="https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e">https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	14	14	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	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
	2				2	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	<b>Introduction To Industry4.0</b> Industry: Meaning- types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- Technologies of Industry 4.0								10
II	<b>Artificial Intelligence</b> Artificial Intelligence: History of AI - Foundations of AI -The AI environment - Challenges of AI								10
III	<b>Big Data</b> Big Data : Meaning - Essentials of Big Data in Industry 4.0 - Big Data Components - Big Data Characteristics - Big Data Applications								15
IV	<b>IoT</b> Internet of Things (IoT) : Introduction to IoT – Applications of IoT : Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics.								15
V	<b>Impact of industry 4.0</b> 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								



<b>Textbooks</b>	
1	1. Seema Acharya J, Subhashini Chellappan, (2019) —Big Data and Analytics, 2 <sup>nd</sup> Edition, Wiley Publication, New Delhi. 2. Russel S, Norvig P (2010), —Artificial Intelligence: A Modern approach, 3 <sup>rd</sup> 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
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf</a>
2	<a href="https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1">https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1</a>
3	<a href="https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf">https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	3	3	3	2	2
<b>CO4</b>	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	14	13	13	13	10	13	13	15	10	12
<b>AVERAGE</b>	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				5	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	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							15	
II	<b>Branch and Departmental Accounts</b> 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	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.							15	
IV	<b>Partnership Accounts - II</b> 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	<b>Accounting Standards for financial reporting (Theory only)</b> 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									

<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.
<b>CO5</b>	To elaborate the role of IFRS
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>C01</b>	3	2	3	3	2	3	2	2	3	2	2
<b>C02</b>	3	2	3	3	3	2	2	2	3	2	2
<b>C03</b>	3	2	2	3	3	2	2	2	3	2	2
<b>C04</b>	3	2	3	3	2	2	2	2	3	2	2
<b>C05</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	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				5	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	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> 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	<b>Performance of Contract</b> 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	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	<b>Bailment and Pledge</b> 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	<b>Sale of Goods Act 1930:</b>  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
	<b>TOTAL</b>								<b>75</b>

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**  
**Elective II – BUSINESS ENVIRONMENT**

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

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

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

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

**3 – Strong, 2- Medium, 1- Low**



**FIRST YEAR – SEMESTER - II**  
**Elective II – Fundamentals of Business Analytics**

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

CO	Course Outcomes
CO1	Recognizing the importance of data science in business process.
CO2	Illustration of data integration and modelling techniques.
CO3	Discovering the knowledge in business intelligence
CO4	Comprehend the concept of Data integration and Modelling
CO5	Interpretation of metrics and performance management
<b>Textbooks</b>	
1.	RN Prasad, Seema Acharya Unit II-V Fundamentals of Business Analytics Wiley 2015 Revised Edition
2.	Pang-Ning Tan Introduction to Data Mining, Pearson Education 2015 Revised Edition
3.	Haydn Thomas- Demonoid Business Analysis Fundamentals, Pearson 2015 Revised
4.	Power, Daniel J. Decision support, analytics, and business intelligence, Business Expert Press 2nd Edition
5.	Baier, Daniel. Data Analysis and Decision Support, Springer.
<b>Reference Books</b>	
1.	Wilfried Grossmann, Stefanie Rinderle-Ma, Fundamentals of Business Intelligence, Springer
2.	Umesh R Hodeghatta, Umesha Nayak Business Analytics Using R - A Practical Approach, Apress
3.	Jay Liebowitz, Business Analytics, CRC Press
4.	Walter R. Paczkowski, Business Analytics, Springer International Publishing
5.	Bernard Marr, Key Business Analytics, Pearson
<b>Web Resources</b>	
1.	<a href="https://michael.hahsler.net/SMU/EMIS3309/slides/Evans_Analytics2e_ppt_01.pdf">https://michael.hahsler.net/SMU/EMIS3309/slides/Evans_Analytics2e_ppt_01.pdf</a>
2.	<a href="https://bdigital.uvhm.edu.mx/wp-content/uploads/2020/05/Essentials-of-Business-Analytics.pdf">https://bdigital.uvhm.edu.mx/wp-content/uploads/2020/05/Essentials-of-Business-Analytics.pdf</a>
3.	<a href="https://ptgmedia.pearsoncmg.com/images/9780133552188/samplepages/0133552187.pdf">https://ptgmedia.pearsoncmg.com/images/9780133552188/samplepages/0133552187.pdf</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3- Strong, 2 – Medium, 1 - Low

**FIRST YEAR – SEMESTER – II**  
**Elective II – International Economics**

	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	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 Publsiing 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.	<a href="http://www.ocw.mit.edu">www.ocw.mit.edu</a>
2.	<a href="http://www.economicsnetwork.ac.in">www.economicsnetwork.ac.in</a>
3.	<a href="http://www.ibsstudy.wixsite.com">www.ibsstudy.wixsite.com</a>

**MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:**

	PO 1								PO 2		
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERA GE	5	5	5	5	5	5	5	5	5	5	5

**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
	2				2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	Understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.								
<b>LO2</b>	Explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship								
<b>LO3</b>	Examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture								
<b>LO4</b>	Understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises								
<b>LO5</b>	Learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
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
	<b>TOTAL</b>								<b>60</b>

<b>Course Outcomes</b>	
<b>CO1</b>	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising
<b>CO2</b>	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.
<b>CO3</b>	Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.
<b>CO4</b>	Explain the communication process and analyze advertising's role in brand building and managing brand crises.
<b>CO5</b>	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.

<b>Textbooks</b>	
1	Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing
<b>Reference Books</b>	
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf">https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf</a>
2	<a href="https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI- Semester-Unit-Wise-Notes.pdf">https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI- Semester-Unit-Wise-Notes.pdf</a>
3	<a href="http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf">http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	3	3	2	3	3	3	3	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	3	2	3	3	3	3	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	13	13	15	13	10	13	13	15	13	12
<b>AVERAGE</b>	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
	2				2	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	To know 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..								

<b>Textbooks</b>	
1	N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2	P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
<b>Reference Books</b>	
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 <b>Labour Laws</b> " - S C Srivastava -Vikas Publishing
4.	"Industrial Relations and <b>Labour Laws</b> " - Piyali Ghosh and Shefali Nandan- McGraw Hill India
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Lab%20our%20and%20General%20Laws.pdf">https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Lab our%20and%20General%20Laws.pdf</a>
2	<a href="https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Lab%20our%20Laws.pdf">https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Lab our%20Laws.pdf</a>
3	<a href="https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes- updated1.pdf">https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes- updated1.pdf</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	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				5	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotmentand 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	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment <b>Issue of Rights and Bonus Shares</b> - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	15
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at <b>Par, Premium and Discount.</b> 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	<b>Final Accounts</b> 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	<b>Valuation of Goodwill &amp; Shares</b> 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	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. <b>(Theory Only)</b>	15
<b>TOTAL</b>		<b>75</b>

<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>Course Outcomes</b>	
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
<b>Textbooks</b>	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	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
	4				4	4	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	<b>Introduction to Company law</b> 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	<b>Formation of Company</b> 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	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								15
IV	<b>Management &amp; Administration</b> 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	<b>Winding up</b> 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

<b>Course Outcomes</b>	
<b>CO1</b>	Understand the classification of companies under the act
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyse the modes of winding up
<b>Textbooks</b>	
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, Vikas Publication, Noida
<b>Reference Books</b>	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

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

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

<b>Textbooks</b>	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
<b>Reference Books</b>	
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**  
**Elective III - Financial Management**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 5/6	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.								15
II	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.								15
III	<b>Investment Decision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation-Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -								15
IV	<b>Dividend Decision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model.								15
V	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.								15
	TOTAL								75

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

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



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

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

**3- Strong, 2 – Medium, 1 - Low**

**SECOND YEAR – SEMESTER – III**  
**Elective III - Database Management System**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2		2		3	4	40	60	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	<b>Database Management Systems- Overview</b> 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	<b>Database Management Design</b> 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	<b>Data Querying and Retrieval</b> 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	<b>Database Management - Administration</b> 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	<b>Understanding the Storage Architecture</b> 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

<b>Course Outcomes</b>	
CO1	Describe basic concepts of database system
CO2	Describe and interpret the fundamental elements of the database management system and its model.
CO3	Demonstrating of High-level Conceptual data model through E-R diagram to represent simple database applications
CO4	Apply the CRUD functions using SQL and NoSQL for simple database applications.
CO5	Understand the storage architecture for advanced database concepts.
<b>Textbooks</b>	
1.	Elmasri Ramez and Navathe Shamkant B, Fundamentals of Database Systems, Addison-Wesley.
2.	Shashank Tiwari, PROFESSIONAL NoSQL, John Wiley & Sons, Inc.
3.	Luc Perkins, with Eric Redmond and Jim R. Wilson, Seven Databases in Seven Weeks,
4.	A Guide to Modern Databases and the NoSQL Movement, The Pragmatic Bookshelf, Second Edition.
<b>Reference Books</b>	
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.
<b>Web Resources</b>	
1.	<a href="https://www.w3resource.com/mongodb-exercises/#PracticeOnline">https://www.w3resource.com/mongodb-exercises/#PracticeOnline</a>
2.	<a href="https://nptel.ac.in/courses/106106095/">https://nptel.ac.in/courses/106106095/</a>
3.	<a href="https://nptel.ac.in/courses/106106095/">https://nptel.ac.in/courses/106106095/</a>

## MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC

### OUTCOMES:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO 1</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO 4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	15	15	15	15	15	15	15	15	15	15	15
<b>AVERAGE</b>	3	3	3	3	3	3	3	3	3	3	3

**3- Strong, 2 – Medium, 1 - Low**

**SECOND YEAR – SEMESTER – III**  
**SEC 4 – CAPITAL MARKETS**

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 Indian capital market, primary market methods, and the functioning of the secondary market								
LO2	To Explore the features and characteristics of mutual funds and understand their operation.								
LO3	Define the depository system and comprehend the process of dematerialization.								
LO4	To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI).								
LO5	To gain knowledge on derivatives and their characteristics, and understand the participants in the derivative market								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Indian capital market: Primary Market (New Issue Market) – methods of floating new issues – parties involved in new issue market – Secondary Market (Stock Exchange) – definition of Stock Exchange – BSE, NSE & OTCEI.								10
II	Mutual Fund: Features & Characteristics – Mechanism of mutual fund operation – benefits of mutual fund – types & various schemes of mutual fund.								10
III	Depository System: Meaning & definition of Depository system – process of dematerialization – NSDC – CDSL.								15
IV	Securities Exchange Board of India (SEBI) – objectives & Functions – powers of SEBI – SEBI guidelines for primary market & Secondary market – measures for investor protection.								15
V	Derivatives – characteristics for derivatives – participants in derivative market – types of financial derivatives – forwards, futures, options & Swaps.								10
	TOTAL								60

<b>Course Outcomes</b>	
<b>CO1</b>	Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).
<b>CO2</b>	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation
<b>CO3</b>	Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.
<b>CO4</b>	Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.
<b>CO5</b>	Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market

<b>Textbooks</b>	
1	Capital Markets: Institutions and Instruments by Fabozzi and Frank J
<b>Reference Books</b>	
1	Financial Market & Services – E. Gardon&Natrajan, Himalaya Publishing House.
2	Financial Services – D. Santhanam, Margham Publication.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritiesLaw.pdf">https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritiesLaw.pdf</a>
2	<a href="https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf">https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf</a>
3	<a href="https://www.researchgate.net/publication/337676067_Capital_Markets_in_India_A_Conceptual_Framework">https://www.researchgate.net/publication/337676067_Capital_Markets_in_India_A_Conceptual_Framework</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**  
**Core Paper VII- CORPORATE ACCOUNTING - II**

Subject Code	L	T	P	S		Credits	Inst. Hours	Marks		
								CIA	External	Total
	5					5	5	25	75	100
	<b>A</b>									
<b>LO1</b>	To know the types of Amalgamation, Internal and external Reconstruction									
<b>LO2</b>	To know Final statements of banking companies									
<b>LO3</b>	To understand the accounting treatment of Insurance company accounts									
<b>LO4</b>	To understand the procedure for preparation of consolidated Balance sheet									
<b>LO5</b>	To have an insight on modes of winding up of a company									
	<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents									No. of Hours
I	<b>Amalgamation, Internal &amp; External Reconstruction</b> Amalgamation – <b>Meaning</b> - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of <b>Methods of Accounting for Amalgamation</b> - <b>The Pooling of Interest Method</b> - <b>The Purchase Method</b> (Excluding Inter-Company Holdings). <b>Internal &amp; External Reconstruction</b> <b>Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</b>									15
II	<b>Accounting of Banking Companies</b> 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	<b>Insurance Company Accounts:</b> 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	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).									15
V	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency <b>or Surplus (List H)</b> Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.									15
	<b>TOTAL</b>									<b>75</b>
	<b>THEORY 20% &amp; PROBLEMS 80%</b>									



		<b>Course Outcomes</b>
	<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction
	<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
	<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format
	<b>CO4</b>	Give the consolidated accounts of holding companies
	<b>CO5</b>	Preparation of liquidator's final statement of account
		<b>Textbooks</b>
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
		<b>Reference Books</b>
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.
		<b>NOTE: Latest Edition of Textbooks May be Used</b>
		<b>Web Resources</b>
1		<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2		<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3		<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>C01</b>	3	2	3	2	2	2	3	2	3	2	2
<b>C02</b>	3	2	3	2	3	2	3	2	3	2	2
<b>C03</b>	3	2	3	2	3	2	3	2	3	2	2
<b>C04</b>	3	2	3	2	2	2	3	2	3	2	2
<b>C05</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**  
**CORE VIII – PRINCIPLES OF MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to Marketing</b> Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15
II	<b>Market Segmentation</b> Meaning and definition-Benefits–Criteria for segmentation– Types of segmentation–Geographic–Demographic–Psychographic– Behavioural–Targeting, Positioning& Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.								15
III	<b>Product &amp; Price</b> Marketing Mix—an overview of 4P’s of Marketing Mix– Product–Introduction to Stages of New Product Development– Product Life Cycle–Pricing–Policies–Objectives– Factors Influencing Pricing– Kinds of Pricing.								15
IV	<b>Promotions and Distributions</b> Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling– Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.								15
V	<b>Competitive Analysis and Strategies</b> Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E-Marketing M–Marketing–E-Tailing–CRM–Market Research– MIS and Marketing Regulation.								15
	TOTAL								75

<b>Course Outcomes</b>	
<b>CO1</b>	Develop an understanding on the role and importance of marketing
<b>CO2</b>	Apply the 4p's of marketing in their venture
<b>CO3</b>	Identify the factors determining pricing
<b>CO4</b>	Use the different Channels of distribution of industrial goods
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing
<b>Textbooks</b>	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi
2	Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi
5	Neeru Kapoor Principles of Marketing, PHI Learning, New Delhi
<b>Reference Books</b>	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
<b>NOTE: Latest Edition of Text books May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>C01</b>	3	2	3	2	2	2	2	2	2	3	2
<b>C02</b>	3	2	3	2	3	2	2	2	2	3	2
<b>C03</b>	3	2	3	2	3	2	2	2	2	3	2
<b>C04</b>	3	2	3	2	2	2	2	2	2	3	2
<b>C05</b>	3	2	3	2	2	2	2	2	2	3	2
<b>TOTAL</b>	15	10	15	10	12	10	10	10	10	15	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	2	2	2	3	2

**3 – Strong, 2- Medium, 1- Low**

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								9
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								9
III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation								9
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)								9
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.								9
	Total								45

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Frame a linear programming problem for quantitative decisions in business planning.
<b>CO2</b>	Optimise economic factors by applying transportation and assignment problems.
<b>CO3</b>	Apply the concept of game theory and simulation for optimal decision making.
<b>CO4</b>	Analyse and manage inventories to meet the changes in market demand.
<b>CO5</b>	Construct networks including PERT, CPM for strategic management of business projects.
<b>Textbooks</b>	
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
<b>Reference Books</b>	
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
<b>Web Resources</b>	
1.	<a href="http://www.orsi.in">www.orsi.in</a>
2.	<a href="http://www.learnaboutor.co.uk">www.learnaboutor.co.uk</a>
3.	<a href="http://www.theorsociety.com">www.theorsociety.com</a>

**MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC  
OUTCOMES:**

<b>Cos</b>	<b>POs</b>								<b>PSOs</b>		
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>CO1</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	3	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	3	3	3	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	3	2	3	2	2
<b>Total</b>	15	10	15	15	15	12	12	10	15	10	10
<b>Average</b>	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 - Digital Marketing

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

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

**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
<b>CO 1</b>	3	2	3	3	3	2	3	3	3	2	3
<b>CO 2</b>	3	1	3	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	2	3	3	3	2	3	3	3	3	3
<b>CO 4</b>	3	3	3	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	15	15	15	15	15	15	15	15	15	15	15
<b>AVERAGE</b>	3	3	3	3	3	3	3	3	3	3	3

**3- Strong, 2 – Medium, 1 - Low**

**SECOND YEAR – SEMESTER – IV**  
**Elective IV - Business Data Warehousing**

Subject Codee	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100
Learning Objectives									
LO1	To classify the concept of Data Warehousing and data discoveries								
LO2	To finding the occurring patterns, correlations, or associations from datasets								
LO3	To differentiate the Classifications and Predictions								
LO4	To illustrate the Cluster analysis and Methods								
LO5	To demonstrate the Data mining tool WEKA and Data sets								
UNIT	Contents								No. of Hours
I	Data Warehousing - Operational Database Systems vs. Data Warehouses - Multidimensional Data Model - Schemas for Multidimensional Databases – OLAP Operations – Data Warehouse Architecture– Indexing – OLAP queries & Tools. Data mining & Data Pre-processing-Introduction to KDD process –Knowledge Discovery from Databases - Need for Data Pre-processing – Data Cleaning – Data Integration and Transformation – Data Reduction – Data Discretization and Concept Hierarchy Generation.								15
II	Association Rule Mining: Introduction - Data Mining Functionalities - Association Rule Mining - Mining Frequent Item sets with and without Candidate Generation - Mining Various Kinds of Association Rules - Constraint-Based Association Mining. Data Mining: Data mining Tasks-Data mining vs KDD- Issues in data mining, Data Mining metrics, Data mining architecture-Data cleaning-Data Transformation-Data reduction-Data mining primitives. Association Rule Mining: Introduction-Mining single dimensional Boolean association rules from transactional databases-Mining multi-dimensional association rules.								15
III	Classification & Prediction: Classification vs. Prediction – Data preparation for Classification and Prediction–Classification by Decision Tree Introduction–Bayesian Classification–Rule Based Classification–Classification by Back Propagation–Support Vector Machines–Associative Classification–Lazy Learners –Other Classification Methods–Prediction–Accuracy & Error Measures–Evaluating the Accuracy of a Classifier or Predictor–Ensemble Methods–Model Section.								15
IV	Clustering: Cluster Analysis: - Types of Data in Cluster Analysis – A Categorization of Major Clustering Methods – Partitioning Methods – Hierarchical methods – Density-Based Methods – Grid-Based Methods – Model-Based Clustering Methods – Clustering High- Dimensional Data – Constraint-Based Cluster Analysis – Outlier Analysis.								15
V	Data Mining Tool: Introduction to WEKA – Loading the data (Simple) - Filtering attributes (Simple) - Selecting attributes (Intermediate) – Training a classifier (Simple) - Building your own classifier (Advanced) - Tree visualization (Intermediate) - Testing and evaluating your models (Simple) Regression models (Simple) - Association rules (Intermediate) - Clustering (Simple) - Reusing models (Intermediate) - Data mining in direct marketing (Simple) - Using Weka for stock value forecasting (Advanced).								15
	Total								75

Course Outcomes	
<b>CO1</b>	Sketch the concept of Data Warehousing and data discoveries
<b>CO2</b>	Defend the occurring patterns, correlations, or associations from datasets
<b>CO3</b>	Use the Classifications and Predictions methods
<b>CO4</b>	Mapping the Cluster analysis and Methods
<b>CO5</b>	Relate the Data mining tool WEKA and Data sets
Textbooks	
1.	1. Ian H. Witten and Eibe Frank, Data Mining: Practical Machine Learning Tools and Techniques, Morgan Kaufmann Publications
2.	M. H. Dunham, Data Mining: Introductory and Advanced Topics, Imprint Pearson Education
3.	Arun K. Pujari, Data Mining Techniques, Universities Press
4.	Paulraj Ponniah, Data Warehousing Fundamentals, Wiley India Pvt. Limited
5.	Thomas C. Hammergren, Data Warehousing For Dummies, Wiley

Reference Books	
1.	Parteek Bhatia, Data Mining and Data Warehousing, Cambridge University Press
2.	Anahory, Data Warehousing in the Real World, Pearson Education
3.	Paulraj Ponniah, Data Warehousing Fundamentals for IT Professionals, Wiley
4.	Nagabhushana, S. Data Warehousing OLAP and Data Mining, New Delhi: New Age International (P) Ltd., Publishers,
5.	Mourya. S.K. Data mining and data warehousing Oxford, England: Alpha Science International Ltd.,
Web Resources	
1.	<a href="https://www.vssut.ac.in/lecture_notes/lecture1428550844.pdf">https://www.vssut.ac.in/lecture_notes/lecture1428550844.pdf</a>
2.	<a href="https://mrcet.com /DATA.pdf">https://mrcet.com /DATA.pdf</a>
3.	<a href="https://www.lpude.in/SLMs/ /Sem_1.pdf">https://www.lpude.in/SLMs/ /Sem_1.pdf</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3- Strong, 2 – Medium, 1 - Low**

SECOND YEAR – SEMESTER – IV

SEC – 5 – COMMERCE PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	40	60	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 their own and should not use printed format).								6
IV	UNIT – IV : BANKING PRACTICES : 1. Drawing, Endorsing and crossing of cheques filling up of pay in slips demand draft application and preparation of demand drafts. 2. Application for Opening Bank Account – Saving Account & Current Account.								6
V	UNIT –V : SHARE MARKET APPLICATION 1. Application for PAN (Permanent Account Number) Application for Opening DEMAT Account								6
	TOTAL								30

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

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	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	<b>Introduction of Cost Accounting</b> 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	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	<b>Material Costing</b> 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	<b>Labour Costing</b> 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	<b>Overheads Costing</b> 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.								



<b>Textbooks</b>	
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
<b>Reference Books</b>	
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	13	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	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
<b>Learning Objectives</b>									
<b>LO1</b>	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
<b>LO3</b>	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								
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Introduction to Banking</b> 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	<b>Central Bank and Commercial Bank</b> 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	<b>Banking Practice</b> Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending- Factors influencing bank lending.								15

IV	<b>Negotiable Instruments Act</b> 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	<b>Digital Banking</b> 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
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
<b>CO3</b>	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	
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
<b>Textbooks</b>		
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	
<b>Reference Books</b>		
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai	
2	<u>Katait Sanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,	
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand	

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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAGE</b>	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	<b>Introduction to Income Tax</b> 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	<b>Residential Status</b> 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	<b>Income from Salary</b> 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	<b>Income from House Property</b> 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	<b>Profits and Gains from Business or Profession</b> 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
	<b>TOTAL</b>								<b>75</b>

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

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>C01</b>	3	2	3	2	3	2	2	2	3	3	2
<b>C02</b>	3	2	2	2	2	2	2	2	3	2	2
<b>C03</b>	3	3	3	2	3	2	2	2	3	3	2
<b>C04</b>	3	2	2	2	2	2	2	2	3	3	2
<b>C05</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	10	10	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**CORE –XII : AUDITING & CORPORATE GOVERNANCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to Auditing</b> 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	<b>Audit Procedures and Documentation</b> 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	<b>Company Auditor</b> 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	<b>Introduction to Corporate Governance</b> 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	<b>Corporate Social Responsibility</b> 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



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

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>C01</b>	3	2	3	2	3	2	3	3	3	3	2
<b>C02</b>	3	2	2	2	2	2	2	2	3	2	2
<b>C03</b>	3	3	3	2	3	2	3	3	3	3	2
<b>C04</b>	3	2	2	2	2	2	2	2	3	3	2
<b>C05</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	13	10
<b>AVERAGE</b>	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 1/2 - Business Intelligence**

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

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

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

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

**3- Strong, 2 – Medium, 1 - Low**

### THIRD YEAR – SEMESTER – VI

#### Discipline Specific Elective 2/2 – Operation and Strategic Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To elaborate the brief concepts of Operations Management								
<b>LO2</b>	To Identify and evaluate activities for determination of work centre								
<b>LO3</b>	Illustrate production planning and resource management								
<b>LO4</b>	To enable the student to analyse Economics of Maintenance and spares Management								
<b>LO5</b>	To label an in-depth study of the various business process, analyze operations, and strategic management.								
<b>UNIT</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Operations Management</b> – Introduction – Scope characteristics of modern operations functions – recent trends in production / operations management. Operations planning: Demand forecasting – capacity planning - capacity requirement planning - facility location - facility layout – Resource aggregate planning – Material requirements planning – Manufacturing resource planning – Economic Batch quantity.								(14 Hrs)
II	<b>Designing of operational systems and control:</b> Product Design, Process design - Selection – Product Life Cycle – Process Planning – Process Selection. production planning and control: Introduction – Control Measures – Time study, Work study, Method study, Job Evaluation, Job Allocation (Assignment Technique), Scheduling Queuing Models, Simulation and Line Balancing – Optimum Allocation of resources – Lean Operations – JIT – Transportation Model and Linear Programming Technique (Formulation of equations only).								(15 Hrs)
III	<b>Productivity Management and Quality Management:</b> Measurement techniques of productivity index, productivity of employee, productivity of materials, productivity of management resources, productivity of other factors – productivity improving methods – TQM basic tools and certification – ISO standards basics. project Management: Project planning – project life cycle – Gantt charts, PERT and CPM.								(14 Hrs)
IV	<b>Economics of Maintenance and spares Management:</b> Break down Maintenance – Preventive Maintenance – Routine Maintenance – Replacement of Machine – Spare Parts Management. Economics of Maintenance and spares Management: Break down Maintenance – Preventive Maintenance – Routine Maintenance – Replacement of Machine – Spare Parts Management.								(14 Hrs)
V	<b>Strategic Analysis and strategic planning Situational Analysis</b> –SWOT Analysis – Portfolio Analysis – BCG Matrices – Stages in Strategic Planning – Alternatives in Strategic Planning- Formulation and Implementation of strategy: Strategy formulation function wise (Production Strategy, Marketing Strategy, Man Power Strategy) – Structuring of Organisation for implementation of strategy – Strategic Business Unit – Business Process re-engineering.								(14 Hrs)
	Total								

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

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

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

**3- Strong, 2 – Medium, 1 - Low**

**THIRD YEAR – SEMESTER V**  
**Discipline Specific Elective 3/4 - Python for Data Analytics**

Subject Code		L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
		2		2		3	4	40	60	100
Learning Objectives										
LO1	To Understand fundamental programming concepts of Python programming and its Libraries									
LO2	To study basic programming concepts and packages for data analysis, modelling, and visualization in python language.									
LO3	To study about structure and LOOP									
LO4	To comprehend the Basics of NumPy Arrays									
LO5	To gain inputs in Data structure, plotting & visualisation									
Prerequisites: Should have studied Commerce in XII										
UNIT	Contents									No. of Hours
I	Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.									12
II	Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments -parameter passing.									12
III	Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.									12
IV	NumPy Basics: Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays, File Input and Output with Arrays – Linear Algebra – Random Number Generation.									12
V	Pandas – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats- Data wrangling- Plotting and Visualization -Time Series – Financial and Economic Data applications.									12
	Total									60
CO	Course Outcomes									
CO1	Demonstrate the understanding of basic programming terminologies and packages of python language.									
CO2	Will gain knowledge on concepts and packages for data analysis, modelling, and visualization in python language.									
CO3	In depth understanding about structure and LOOP									
CO4	Analyze the time series data to design an optimized investment plan.									
CO5	Demonstrate financial and Economic									

<b>Textbooks</b>	
1.	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Gravenstein Highway North, Sebastopol.
2.	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage, New Delhi
3.	Ch Satyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.
<b>Reference Books</b>	
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.
<b>Web Resources</b>	
1.	<a href="https://onlinecourses.nptel.ac.in/noc20_cs46/preview">https://onlinecourses.nptel.ac.in/noc20_cs46/preview</a>
2.	<a href="https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf">https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf</a>

## MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC

### OUTCOMES:

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

**3- Strong, 2 – Medium, 1 - Low**



**THIRD YEAR – SEMESTER V**  
**Discipline Specific Elective 4/4 - DATA ANALYSIS USING SPSS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	Train the students to gain knowledge in the statistical software (SPSS) packages for problem solving.								
<b>LO2</b>	Introduce the basic functions of SPSS.								
<b>LO3</b>	Train the students for making graphs and diagrams.								
<b>LO4</b>	Provide the students with the skills to use SPSS for processing and analyzing statistical data sets.								
<b>LO5</b>	Train the students to process data and generate outputs.								
<b>UNIT</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Introduction of SPSS</b> SPSS – Introduction, opening a Data File, Data view, variable view, Running an Analysis – Viewing Results, Creating Charts. Importing and Exporting Data Files. Transform (Recode into same variables, Recode into Different Variables) – Selected Cases Sorting Data, Split File Processing – Sorting Cases for Split – File Processing.								12
II	<b>Syntax:</b> Syntax for opening data file, creating variables, assigning value to variables, transform (Recode into same variables, Recode into Different Variables) – Selected Cases Sorting Data, Split File Processing – Sorting Cases for Split – File Processing.								12
III	<b>Compute Variables:</b> Arithmetic - Abs, Cos Exp, Lg10, Ln, Sin, Mod, Sqrt, trunc. Conversion – Number, string. Date Arithmetic – Datediff, Datesum. Statistical – Cfvar, Max, min, Mean, SD, Sum, Variance. String - Lower, length and Syntax.								12
IV	<b>Diagrams, Graphs, Compare Means and Reliability Analysis:</b> Diagrams And Graphs – Bar, Line, Dot, Pie Charts – Descriptive Statistics (Frequencies, Descriptive, Crosstabs) – Compare Means – One Sample T-Test, Independent Samples T-Test and Paired T-Test. Reliability Analysis: Alpha, Split-Half, Guttman.								12
V	<b>One-way ANOVA – Correlation – Regression</b> One-way ANOVA – Correlation – Bivariate, Partial and Multiple – Regression - Linear Regression. Non –parametric test: Data Reduction – Non –parametric test – Run, Chi-square, one sample K-S test, Two Sample K-S test.								12
	Total								60
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Relating the SPSS packages and Files								
<b>CO2</b>	Use the basic functions of SPSS								
<b>CO3</b>	Process data and generate statistics for some demographic variable analysis.								
<b>CO4</b>	Generate graphs and diagrams for data analysis.								
<b>CO5</b>	Process data and generate outputs using SPSS software.								

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

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

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

**3- Strong, 2 – Medium, 1 – Low**

**THIRD YEAR – SEMESTER – VI**  
**CORE –XIII: COST ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	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	<b>Cost Accounting Standards</b> 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	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.								18
III	<b>Process Costing</b> 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	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	<b>Standard Costing and Variance Analysis</b> 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
	<b>TOTAL</b>								<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
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.								

<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO2</b>	3	3	3	2	2	3	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	3	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	3	3	3	3	2	3
<b>TOTAL</b>	15	15	15	10	13	15	13	13	15	10	12
<b>AVERAGE</b>	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	<b>Introduction to Management Accounting</b> 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	<b>Ratio Analysis</b> 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	<b>Funds Flow &amp; Cash Flow Analysis</b> 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. <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								18
IV	<b>Budget and Budgetary Control</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits								18
V	<b>Marginal Costing:</b> 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%									

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Remember and recall basics in management accounting
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow
<b>CO4</b>	Evaluate techniques of budgetary control
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	11	13	10	15	10	13	13	15	10	12
<b>AVERAGE</b>	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 st Sem									
Unit	Contents							No. of Hours	
I	<b>Capital Gains</b> 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	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept							18	
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> 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	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime							18	
V	<b>Income Tax Authorities</b> 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%									



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

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	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 5/6 - Financial Econometrics**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
C1	To develop an understanding of univariate and multivariate time-series methods, including estimation and statistical model evaluation								
C2	To become familiar with methods for modelling long-run relationships in finance								
C3	To become familiar with methods for modelling volatility and correlation, such as ARCH and GARCH								
C4	To be able to forecast volatility								
C5	To demonstrate balanced and unbalanced plan data								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	<b>StationarityUnivariate Models</b> Stochastic processes - Properties of stochastic processes. Time series as a discrete stochastic process– Stationarity- Characteristics of stochastic components of time series (mean, auto-covariance and autocorrelation functions). Lag operator- Unit root tests - Deterministic and stochastic trend models- Augmented Dickey Fuller test – Phillips-Perron test								9
II	<b>Simultaneous Equation Models</b> Dynamic simultaneous equations models- Granger causality test - Vector Auto Regressive (VAR) models-Impulse Response Function (IRF)- Variance Decomposition Analysis - Structural Vector Auto Regressive (SVAR) models								9
III	<b>Non-Stationary Multivariate Models</b> Spurious regression- Cointegration- Granger representation theorem - Vector error correction models (VECMs)- Structural VAR models with cointegration - Testing for cointegration – Engle and Granger (1987) and Johansen and Juselius (1990)								9
IV	<b>Conditional Variance Models)</b> Volatility Clustering- Leverage Effects- Modeling Volatility- Auto Regressive Conditional Hetero scedasticity (ARCH) Model- Generalized Auto Regressive Conditional Hetero scedasticity (GARCH) Model - Extensions to GARCH-Exponential GARCH and Threshold GARCH models.								9
V	<b>Panel Data Models</b> Introduction to Panel Data - Types of panels- Balanced and Unbalanced Panel Data-Benefits and drawbacks of longitudinal data. Basic models- Pooled OLS-Fixed effects-Random effects Model- Estimation and testing- Fixed vs Random Effects Model -Hausman specification test.								9
	Total								45

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.	<a href="http://www.academic.oup.com">www.academic.oup.com</a>
2.	<a href="http://www.researchgate.net">www.researchgate.net</a>
3.	<a href="http://www.springer.com">www.springer.com</a>

**MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC  
OUTCOMES:**

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

**3- Strong, 2 – Medium, 1 - Low**

**THIRD YEAR – SEMESTER – VI**  
**Discipline Specific Elective 6/6 – Programming in R**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
	Learning Objectives								
LO1	To analyze data using the statistical tool R.								
LO2	To create vectors, lists, matrices, arrays and data frames using R.								
LO3	To draw charts and graphs using R.								
LO4	To automate data analysis, working collaboratively and openly on code.								
LO5	To know how to generate dynamic documents.								
	Prerequisites: Should have studied Commerce in XII								
UNIT		Contents							No. of Hours
I	Introduction Features of R – How to install and run R – Comments in R – Reserved words – Identifiers – Constants – Variables – Operators (Arithmetic, Relational, Logical, Assignment, Miscellaneous Operators) – Operator Precedence – Strings.							15	
II	Basic Data Types, Vectors, Lists and Matrices Basic Data Types (Numeric, Integer, Complex, Logical, Character) – Creating, combining vectors – Accessing Vector Elements – Modifying Vectors – Deleting Vectors- Vector arithmetic and Recycling – Vector Element Sorting – Reading Vectors – Creating Lists –Accessing List elements – Updating List Elements –Merging Lists – List to Vector conversion – Creating matrices – Accessing Matrix Elements – Matrix Arithmetic – Matrix Manipulation – Matrix Operations.							15	
III	Arrays, Factors and Data Frames Creating Arrays – Accessing Array Elements – Array Element Manipulation – Array Arithmetic – Creating factors – Accessing Factor Components – Modifying factors – Creating Data Frames – Accessing Data Frames Components – Modifying Data Frames –Aggregating Data – Sorting Data – Merging Data – Reshaping data – Sub-setting data – Data Type Conversion							15	
IV	Flow Control & Functions Decision making (using if statement - if...else statement - Nested If...Else statement - if else function - Switch statement) – Loops (for loop – while Loop – repeat Loop) – Loop Control statements – break statement – next statement – Function definition and Function Calling – Function without arguments – Built-in functions (Mathematical functions – Character functions – statistical functions – date and time functions – other functions – Recursive function)							15	
V	Charts & Graphs Bar charts (Plotting bars vertically and horizontally – Plotting categorical data – Grouped bar chart – Stacked bar chart) – Histogram (Simple histogram – Histogram with labels, breaks and density lines) – Line graphs (Simple line graph & Graphs with Multiple lines) – Pie charts (Simple Pie chart –Pie chart with slice percentages – 3D Pie charts)							15	
		Total							75

CO		Course Outcomes
CO1		On the successful completion of the course, the students will be able to: Analyze data using the statistical tool R.
CO2		Create vectors, lists, matrices, arrays and data frames using R.
CO3		Design and implement the program using data frame, list to provide the solution for various problem.
CO4		Ability to apply statistical techniques using R Programming for decision making.
CO5		Study about factors and tables and to solve statistical problems.
		Textbooks
1.		W. N. Venables, D. M. Smith, An Introduction to R, R Core Team, 2018.
2.		John Verzani, simple R – Using R for Introductory Statistics, CRC Press, Taylor & Francis Group, 2005.
3.		Mark Gardener, “Beginning R - The Statistical Programming Language”, John Wiley & Sons.
4.		Wickham, H. & Grolemond, 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.		<a href="https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf">https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf</a>
2.		<a href="http://r4ds.had.co.nz">http://r4ds.had.co.nz</a>
3.		<a href="http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml">http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml</a>

**MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC  
OUTCOMES:**

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

**3- Strong, 2 – Medium, 1 - Low**



**THIRD YEAR – SEMESTER – VI**  
**Discipline Specific Elective 7/8 - INDIRECT TAXATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	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	<b>Introduction to Indirect Tax</b> 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	<b>An Overview of Goods &amp; Service Tax (GST)</b> 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	<b>CGST &amp; IGST Act 2017</b> 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	<b>Procedures under GST</b> 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	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.								12
	TOTAL								60

<b>Course Outcomes</b>	
<b>CO1</b>	Acquaintance with Indirect tax laws
<b>CO2</b>	Exposed to the overview of GST.
<b>CO3</b>	Apply provisions of CGST and IGST
<b>CO4</b>	Summarise procedures of GST
<b>CO5</b>	Discuss aspects of Customs Duty in India
<b>Textbooks</b>	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="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.">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.</a>
2	<a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a>
3	<a href="https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9">https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**  
**Discipline Specific Elective 8/8 - Big Data Analytics**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	To get introduced to Basics of Big data								
LO2	To have an overview of Data Analytics								
LO3	To sketch the Descriptive analytics techniques								
LO4	Too aware about the social network analytics								
LO5	To gain knowledge about data quality techniques								
Prerequisite: Should have studied database concepts in semester III									
Unit	Contents								No. of Hours
I	Basic nomenclature - Analytics process model - Analytics model requirements -Types of data sources – Sampling - types of data elements - Visual Data Exploration and Exploratory Statistical Analysis								15
II	Predictive Analytics: Target Definition - Linear Regression - Logistic Regression –Decision Trees-Neural Networks-Support Vector machines- Ensemble Methods								15
III	Descriptive Analytics: Association Rules-Sequence Rules-Segmentation. Survival Analysis: Survival Analysis Measurements- Parametric Survival Analysis.								15
IV	Social Network Analytics: Social Network Definitions - Social Network Metrics- Social Network Learning -Relational Neighbour Classifier - Probabilistic Relational Neighbour Classifier -Relational logistic Regression								15
V	Benchmarking: Data Quality – Software – Privacy - Model Design and Documentation - Corporate Governance. Example applications: Credit Risk Modelling - Fraud Detection - Recommender Systems - Web Analytics.								15
	TOTAL								75
CO	Course Outcomes								
CO1	Obtaining the introduction of Basics of Big data								
CO2	Exploring brief concepts of Data Analytics								
CO3	Interpreting the Descriptive analytics techniques								
CO4	Applying the analytical techniques in social networks								
CO5	Illustrating the data quality techniques								

<b>Textbooks</b>	
1	Bart Baesens, 2014, Analytics in a Big Data World: The Essential Guide to Data Science and Its applications, Wiley India Private Limited
2	Stephan Kudyba, 2014, Big Data, Mining and Analytics: Components of Strategic Decision Making, CRC Press.
3	Frank J. Ohlhorst, 2013, Big data Analytics: Turning Big Data into Big Money, Wiley and SAS Business Series.
<b>Reference Books</b>	
1	Sedkaoui, Soraya, Data analytics and big data, Hoboken, New Jersey
2	Ankam, Venkat, Big data analytics, Birmingham, England
3	Foster Provost, Tom Fawcett, 2013, Data Science for Business, SPD.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.ibm.com/in-en/analytics/big-data-analytics">https://www.ibm.com/in-en/analytics/big-data-analytics</a>
2	<a href="https://www.coursera.org/articles/big-data-analytics">https://www.coursera.org/articles/big-data-analytics</a>
3	<a href="https://www.tableau.com/learn/articles/big-data-analytics">https://www.tableau.com/learn/articles/big-data-analytics</a>

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

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

**3- Strong, 2 – Medium, 1 - Low**

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
C1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
C2	To build experiences for students as they grow into lifelong learners.								
C3	To know the basic concepts of various discipline								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Details								No. of Hours
I	<b>Indian Polity</b> 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	<b>Geography</b> 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	<b>Economy</b> 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	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non – Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.								6
V	<b>Environment and Ecology</b> 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
	<b>TOTAL</b>								<b>30</b>

<b>Course Outcomes</b>	
<b>CO</b>	On completion of this course, students will
<b>CO1</b>	Develop board knowledge of the different components in polity
<b>CO2</b>	Understand the Geographical features across countries and in India
<b>CO3</b>	Acquire knowledge on the aspects of Indian Economy
<b>CO4</b>	Understand the significance of India's Freedom Struggle
<b>CO5</b>	Gain knowledge on Ecology and Environment
<b>Textbooks</b>	
1	Class XI and XII NCERT Geography
2	History – Old NCERT'S Class XI and XII
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

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

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

**3 – Strong, 2- Medium, 1- Low**