

G. VENKATASWAMY NAIDU COLLEGE, KOVILPATTI-628502
(AUTONOMOUS)

(Re-Accredited with “A” Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli, Tamil Nadu, India)



CURRICULUM FOR B.COM. BUSINESS ANALYTICS PROGRAMME

(for those who joined from the Academic year 2023-2024 and onwards)

(under Choice Based Credit System & Outcome Based Education Pattern)

SEMESTER – I & II

G. VENKATASWAMY NAIDU COLLEGE, KOVILPATTI-628502
(AUTONOMOUS)
(Re-Accredited with “A” Grade by NAAC)

Department of B.Com. Business Analytics
(for those who joined from the Academic year 2023-2024 and onwards)

VISION

- ✓ To furnish the students with business domain and analytics knowledge that enables the students to grow with potential career opportunities and enhance themselves to become dynamic leaders and entrepreneurs in the corporate world.
- ✓ To afford the students with technical knowledge, leadership skills and attitudes they can steer the ever-changing business problems and mould themselves with admired personality that develops corporate social responsibility in their minds.

MISSION

- ✓ To educate the advanced technological tools to crumble complicated problems into simple solutions.
- ✓ To acquire practical experience with business analytical tools and techniques for solving the business problems using data science.
- ✓ To impart the commerce knowledge with data analytics technique to search new business opportunities in the manufacturing and service sectors globally.
- ✓ To guide the students in meeting the ever changing challenges in the business environment.

PROGRAMME OUTCOMES (PO)

PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study

PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one’s views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.

PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

PO4: Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.

PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of

sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.

PO6: Research- related skill: 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 hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.

PO7: Moral and Ethical awareness /reasoning: 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 issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PROGRAMME EDUCATIONAL OBJECTIVES

After successful completion of the three year degree programme in B.Com. Business Analytics, the student will have an ability to

PEO1: edify the students on the commerce stream blending with nitty-gritties of data analytics that are applicable in the modern business scenario.

PEO2: cultivate the skills and abilities on data handling and data management that are most expedient in pursuing their career in data analytics.

PEO3: explore new technologies and innovations on data analytics through advanced researches.

PROGRAMME SPECIFIC OUTCOMES

PSO1 – Placement:

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.

PSO2 - Entrepreneur:

To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations

PSO3 – Contribution to the Society:

To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

GRADUATE ATTRIBUTES

The three year under-graduate programme in B.Com. Business Analytics develops transferable life skills such as

1. **Comprehensive knowledge:** Able to demonstrate in-depth knowledge and comprehension of one or more disciplines included in an undergraduate programme of study
2. **Communication Skills:** Ability to communicate ideas and concepts clearly both vocally and in writing; In order to effectively communicate with people, one must use the right media. This means being able to express oneself and convey opinions with confidence.
3. **Rational Thinking:** The ability to critically evaluate statements, facts, and beliefs in the context of empirical data, to pinpoint relevant presumptions or implications, and to apply analytical thought to the body of knowledge. construct rational arguments; Practises, policies, and concepts should be subjected to a critical examination utilising a scientific method of knowledge acquisition.
4. **Problem Solving:** Ability to apply one's knowledge to real-world circumstances rather than just repeating what they have learned in the classroom. This includes the ability to extrapolate from what they have learned and use their skills to solve various types of unfamiliar challenges.
5. **Analytical Reasoning:** Ability to evaluate the relevance and validity of the evidence, identify logical flaws and holes in other people's arguments, analyse and synthesise data from many sources, draw reasonable conclusions, support them with examples and evidence, and engage in a productive debate with opposing viewpoints.
6. **Research expertise:** A curiosity and the capacity to pose pertinent, suitable questions, identify problems, synthesise information, and articulate Ability to perceive cause-and-effect links, define issues, generate hypotheses, evaluate data, interpret it, anticipate cause-and-effect correlations, plan and carry out an experiment or inquiry, and present the findings.
7. **Moral and Ethical Practice:** Ability to live one's life according to moral/ethical principles, construct a stance or argument concerning a moral dilemma from several angles, and apply moral principles to all work. able to demonstrate the ability to recognise ethical issues that pertain to one's work, refrain from unethical behaviour such as fabricating, falsifying, or misrepresenting data or engaging in plagiarism, respect for environmental and sustainability issues, and adoption of objective, unbiased, and truthful actions in all facets of work.

G. VENKATASWAMY NAIDU COLLEGE (AUTONOMOUS), KOVILPATTI
Programme Structure for B.COM BU`SINESS ANALYTICS
(For those admitted from the academic year 2023-24 and onwards)

COURSE STRUCTURE

Category	Course Type	Course Code	Course Title	Contact Hours	Exam Hours	Marks			Credit
						CIA	ESE	Total Marks	
Semester-I									
PART-I	Language	U23TA1L1	Tamil– I	6	3	25	75	100	3
PART-II	English	U23EN1L1	English - I	6	3	25	75	100	3
PART-III	Core-1	U23BA101	Financial Accounting I	5	3	25	75	100	5
	Core-2	U23BA102	Principles of Management	5	3	25	75	100	5
	Elective Generic -1 (Allied)	U23BA1A1	Spreadsheet for Business	4	3	25	75	100	3
PART-IV	Skill Enhancement Courses SEC1 (NME – I)	U23BA1S1	Business Organisation	2	-	50	-	50	2
	Foundation Course FC	U23BAFC1	E-Commerce	2	-	50	-	50	2
TOTAL				30				600	23
Semester-II									
PART-I	Language	U23TA2L2	Tamil– II	6	3	25	75	100	3
PART-II	English	U23EN2L2	English - II	6	3	25	75	100	3
PART-III	Core-3	U23BA203	Financial Accounting II	5	3	25	75	100	5
	Core-4	U23BA204	Business Law	5	3	25	75	100	5
	Elective Generic -2 (Allied)	U23BA2A2	Fundamentals of Business Analytics	4	3	25	75	100	3
	Comprehension - 1 (Self Study Course- Online Exam)	U23BA2C1	Comprehension in Commerce – I	-	1	-	50	50	1
PART-IV	Skill Enhancement Courses SEC2 (NME – II)	U23BA2S2	Office Management	2	-	50	-	50	2
	Skill Enhancement Courses (DS) SEC3	U23BA2S3	Business Ethics	2	2	-	50	50	2
TOTAL				30				650	24

Part-III B.Com. Business Analytics/ Semester – I / Core-1: Financial Accounting I
(U23BA101)

Lecture Hours	: 75	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 5
Contact Hours per Semester: 75			
Contact hours per Week: 5			
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

The course aims at giving an overall view of the

- basic accounting concepts and standards.
- basis for calculating business profits.
- accounting treatment of depreciation.
- methods of calculating profit for single entry system.
- knowledge on the accounting treatment of insurance claims.

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

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.

CO-PO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	3	2	2
CO2	3	2	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	2	3	2	2
CO4	3	2	3	3	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	15	10	10
PERCENTAGE	100.00	66.67	100.00	100.00	86.67	73.33	66.67	100.00	66.67	66.67

Strong – 3, Medium – 2, Low – 1

Course Content**UNIT I****(L-15 Hours)****Fundamentals of Financial Accounting**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.

UNIT II**(L-15 Hours)****Final Accounts**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments

UNIT III**(L-15 Hours)****Depreciation and Bills of Exchange**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method .

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.

UNIT IV

(L-15 Hours)

Accounting from Incomplete Records

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.

Average Due Date and Account Current.

UNIT V

(L-15 Hours)

Royalty and Insurance of Claims

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)

THEORY 20% & PROBLEM 80%

Text Books:

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Reference Books:

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources:

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**Part-III B.Com. Business Analytics / Semester – I / Core II – Principles of Management
(U23BA102)**

Lecture Hours	: 75	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 5
Contact Hours per Semester: 75			
Contact hours per Week: 5			
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

This course aims at providing knowledge on

- the basic management concepts and functions
- the various techniques of planning and decision making
- the concepts of organisation structure
- the various components of staffing
- the control techniques of management

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

CO1: Demonstrate the importance of principles of management.

CO2: Paraphrase the importance of planning and decision making in an organization.

CO3: Comprehend the concept of various authorizes and responsibilities of an organization.

CO4: Enumerate the various methods of Performance appraisal

CO5: Demonstrate the notion of directing, co-ordination and control in the management.

CO-PO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	3	2	3
CO2	3	2	3	3	2	2	2	3	2	2
CO3	3	2	2	3	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	3	2	2
CO5	3	2	3	3	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	9	15	10	11
PERCENTAGE	100.00	66.67	80.00	100.00	73.33	66.67	60.00	100.00	66.67	73.33

Strong – 3, Medium – 2, Low – 1

Course Content

UNIT I

(L-15 Hours)

Introduction to Management

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

UNIT II

(L-15 Hours)

Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

UNIT III

(L-15 Hours)

Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT IV

(L-15 Hours)

Staffing

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

UNIT V

(L-15 Hours)

Directing

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Textbooks:

1. Gupta.C. B, -Principles of Management-L.M. Prasad, S. Chand&Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C. Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S. Chand&Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books:

1. K Sundhar, Principles of Management, VijaiNicholos 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.

NOTE: Latest Edition of Textbooks May be Used

Web Resources:

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

**Part-III B.Com. Business Analytics / Semester – I / Elective Generic I – Spreadsheet for Business
(U23BA1A1)**

Lecture Hours	: 60	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 3
Contact Hours per Semester: 60			
Contact hours per Week: 4			
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

This course aims

- to introduce students to excel as an important tool in business applications
- to familiarize them with the features and functions of a spread sheet.
- to understand the concepts of accounting, reporting and analysis using spread sheet.
- to construct formulas, including the use of built-in functions, and relative and absolute reference
- to develop various applications using MS-Excel.

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

CO1: Develop And Apply Fundamental Spread Sheet Skills.

CO2: Understanding Various Tools Used in Ms-Excel.

CO3: Knowledge On Various Statistical Tests in Ms-Excel.

CO4: Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.

CO5: Develop Trending Application Using MS-Excel

CO-PO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	2	3
CO2	3	2	3	3	2	2	2	2	2	3
CO3	3	2	3	3	2	2	2	2	2	3
CO4	3	2	2	3	2	2	2	2	2	3
CO5	3	2	3	3	2	2	2	2	2	3
TOTAL	15	10	13	14	11	10	10	10	10	15
PERCENTAGE	100.00	66.67	86.67	93.33	73.33	66.67	66.67	66.67	66.67	100.00

Strong – 3, Medium – 2, Low – 1

Course Content**UNIT I****(L-12 Hours)****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.

UNIT II**(L-12 Hours)****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.

UNIT III**(L-12 Hours)****Statistical Analysis**

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

UNIT IV

(L-12 Hours)

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.

UNIT V

(L-12 Hours)

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.

Textbooks

1. John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4. Greg Harvey, Excel 2016 for Dummies, Chennai.

Reference Books

1. Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3. Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGrawHill, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

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

**Part-IV B.Com. Business Analytics / Semester – I / Skill Enhancement Course-I –
Business Organisation (U23BA1S1)**

Lecture Hours	: 30	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 2
Contact Hours per Semester: 30			
Contact hours per Week: 2			
Internal Marks	: 50		
External Marks	: -		
Total Marks	: 50		

Objectives of the course

This course aims to

- familiarize the students with the forms of business organisation and contemporary issues
- promote the importance of exploring business issues from different cultural perspectives
- encourage a holistic view of the world of business
- enhance the student's ability to make informed business decisions

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

CO1: examine the fundamentals of business organisations.

CO2: compare Sole Proprietorship firm and Joint Hindu Family firm.

CO3: illustrate the features of Partnership firms.

CO4: demonstrate the documents to be prepared to register a Joint Stock Company.

CO5: discuss the types of public sector Enterprises and Multi National Corporations.

CO-PO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	2	2	3
CO2	3	2	3	3	3	2	2	2	2	3
CO3	3	2	3	3	3	2	2	2	2	3
CO4	3	2	3	3	3	2	2	2	2	3
CO5	3	2	3	3	3	2	2	2	2	3
TOTAL	15	10	15	15	15	10	10	10	10	15
PERCENTAGE	100.00	66.67	100.00	100.00	100.00	66.67	66.67	66.67	66.67	100.00

Strong – 3, Medium – 2, Low – 1

Course Content

UNIT I

(L-6 Hours)

Introduction to Business

Introduction to Business - Definition of Business – Objectives of modern business – Essential Characteristics of Business – Business Vs Profession – Qualities of a Successful businessman – Promotion of a Business Enterprise - Stages in promotion - problems in promotion of business.

UNIT II

(L-6 Hours)

Sole Proprietorship

Sole Proprietorship meaning – characteristics –Advantages and disadvantages, Joint Hindu Family Firm – meaning – characteristics –Advantages and disadvantages.

UNIT III

(L-6 Hours)

Partnership firm

Partnership firm – meaning – characteristics –Advantages and disadvantages, types of partnership - Kinds of Partners – Registration of Partnership – Partnership Deed – Limited liability Partnership (LLP)

UNIT IV

(L-6 Hours)

Joint Stock Company

Joint Stock Company – meaning – characteristics – Advantages and disadvantages, types of companies – private ltd company vs. public limited company - Steps in Promotion of company - important documents prepared while forming a company - MOA and AOA - difference between MOA and AOA - Certificate of Incorporation.

UNIT V

(L-6 Hours)

Public sector Enterprises and MNCs

Public sector Enterprises – meaning – characteristics – Advantages and disadvantages – types of public sector enterprises – objectives of public sector units (PSUs) - Role of Public Sector in the Upliftment of Society – Multi National Corporations (MNCs) – advantages and disadvantages.

Textbook

1. Gupta C.B.. Business Organisation and Management. Sultan Chand and Sons.

Reference Books

1. Basu, C. Business Organisation and Management. McGraw Hill Education.
2. Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
3. Drucker, P. F. The Practice of Management. Newyork: Harper & Row.
4. Kaul, V. K. Business Organisation Management. Pearson Education.
5. Koontz, H., & Weihrich, H. Essentials of Management: An International and Leadership Perspective. Paperback.
6. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
7. Vasishth, N., & Rajput, N. Business Organisation & Management. Kitab Mahal. Delhi.

NOTE: Latest Edition of Textbook May be Used

Web Resources

1. <https://a2znotes.com/bcom-1st-year-forms-of-business-organisation-notes-study-material/>
2. <https://ncert.nic.in/textbook/pdf/kebs102.pdf>
3. <http://www.fimt-ggsipu.org/study/bbabi102.pdf>

**Part-IV B.Com. Business Analytics / Semester – I / Foundation Course – E-Commerce
(U23BAFC1)**

Lecture Hours	: 30	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 2
Contact Hours per Semester: 30			
Contact hours per Week: 2			
Internal Marks	: 50		
External Marks	: -		
Total Marks	: 50		

Objectives of the course

This course aims at providing knowledge on

- the various business models in emerging e-commerce areas
- to have an insight on the e-payment systems
- to understand the benefits and implementation of EDI
- to examine the business models of e-commerce

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

CO1: enumerate the fundamentals of e-commerce

CO2: illustrate the business models for e-commerce

CO3: identify the trends in e-commerce

CO4: examine the concept of e-payment systems

CO5: justify the implementation of EDI

CO-PO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15
PERCENTAGE	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Strong – 3, Medium – 2, Low – 1

Course Content

UNIT -I

(L-6 Hours)

Introduction to E – Commerce

E – Commerce: Meaning, definition, features, functions of E-Commerce, Scope, Benefits and limitations of E-Commerce – The Internet and India – E-commerce opportunities and challenges for Industries.

UNIT –II

(L-6 Hours)

Business Models for E-commerce

Business Models for E-commerce: The Birth of Portals – E-Business Models – Business-to-Consumer (B2C) – Business-to-Business (B2B) – Consumer-to Consumer (C2C) – Consumer-to-Business (C2B) – Brokerage Model – Value Chain Model – Advertising Model.

UNIT –III

(L-6 Hours)

E-marketing

E-marketing – Traditional Marketing Vs.E-Marketing – Impact of E-commerce on markets – Marketing issues in E-Marketing – Online Marketing – E-advertising – Internet Marketing Trends – E-Branding – Marketing Strategies.

UNIT – IV

E-payment Systems

E-payment Systems: Digital payment Requirements – Digital Token-based E-payment systems – Benefits to Buyers – Benefits to Sellers – Credit card as E-payment system – Mobile payments – smart card cash payment system – Micropayment system – E- Cash.

UNIT –V

Electronic Data Interchange

Electronic Data Interchange – Meaning and Definition, Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security.

Text Book:

1. Joseph P. T., E - Commerce – An Indian Perspective, Prentice Hall of India Pvt.Ltd, New Delhi.

Reference Books:

1. E-COMMERCE, Mamta Bhusry, Firewall Media, Laxmi Publications Pvt.Ltd, New Delhi.
2. E-Commerce, P.T. Joseph, S.J. Prentice Hall of India Pvt.Ltd, New Delhi.
3. Electronic Commerce, Pete Loshin/ John Vacca Firewall Media, Laxmi Publications Pvt.Ltd, New Delhi.
4. Jaiswal S., E-Commerce, Galgotia.
5. Mohammad Mahmoudi Maymand, E-Commerce, Deep & Deep Publications.
6. Murthy C.S.V., E-Commerce - Concepts, Models and Strategies, Himalaya Publishing House.

NOTE: Latest Edition of Textbooks May be Used

Web Resources:

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
3. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>

FIRST YEAR – SEMESTER – II

**Part-III B.Com. Business Analytics / Semester – II / Core III – Financial Accounting II
(U23BA203)**

Lecture Hours	: 75	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 5
Contact Hours per Semester: 75			
Contact hours per Week: 5			
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

This course aims

- to prepare different kinds of accounts
- to prepare the hire purchase and instalments system accounts
- to understand the allocation of expenses under departmental accounts
- to gain an understanding about partnership accounts relating to admission and retirement
- provide knowledge to the learners regarding partnership accounts relating to dissolution of firm
- to know the requirements of international accounting standards

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

CO1: evaluate the Hire purchase accounts and Instalment systems

CO2: prepare Branch accounts and Departmental Account

CO3: understand the accounting treatment for admission and retirement in partnership

CO4: know Settlement of accounts at the time of dissolution of a firm.

CO5: elaborate the role of IFRS

CO-PO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	3	2	2
CO2	3	2	3	3	3	2	2	3	2	2
CO3	3	2	2	3	3	2	2	3	2	2
CO4	3	2	3	3	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3
TOTAL	15	11	14	15	14	12	11	15	11	11
PERCENTAGE	100.00	73.33	93.33	100.00	93.33	80.00	73.33	100.00	73.33	73.33

Strong – 3, Medium – 2, Low – 1

Course Content

UNIT I

(L-15 Hours)

Hire Purchase and Instalment System

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit

UNIT II

(L-15 Hours)

Branch and Departmental Accounts

Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

UNIT III

(L-15 Hours)

Partnership Accounts - I

Partnership Accounts: – Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.

UNIT IV

(L-15 Hours)

Partnership Accounts - II

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT V

(L-15 Hours)

Accounting Standards for financial reporting

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

THEORY 20% & PROBLEMS 80%

Textbooks

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M C Shukla TS 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, Margham Publishers, Chennai.

Reference Books

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Part-III B.Com. Business Analytics / Semester – II / Core IV - Business Law
(U23BA204)

Lecture Hours	: 75	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 5
Contact Hours per Semester: 75			
Contact hours per Week: 5			
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

This course aims

- to know the nature and objectives of mercantile law
- to understand the essentials of valid contract
- to gain knowledge on performance contracts
- to define the concepts of bailment and pledge
- to understand the essentials of contract of sale

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

CO1: Explain the Objectives and significance of Mercantile law

CO2: Understand the clauses and exceptions of Indian Contract Act.

CO3: Explain concepts on performance, breach and discharge of contract.

CO4: Outline the contract of indemnity and guarantee

CO5: Explain the various provisions of Sale of Goods Act 1930

CO-PO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10
PERCENTAGE	100.00	66.67	86.67	100.00	66.67	66.67	66.67	66.67	66.67	66.67

Strong – 3, Medium – 2, Low – 1

Course Content

UNIT I

(L-15 Hours)

Introduction

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

UNIT II

(L-15 Hours)

Elements of Contract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

UNIT III

(L-15 Hours)

Performance Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

UNIT IV

(L-15 Hours)

Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - 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.

UNIT V

(L-15 Hours)

Sale of Goods Act 1930:

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

Textbooks

1. N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S. Chand, New Delhi.
3. M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

Reference Books

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by 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.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. www.cramerz.comwww.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

**Part-III B.Com. Business Analytics / Semester – II /Elective Generic II –
Fundamentals of Business Analytics (U23BA2A2)**

Lecture Hours	: 60	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 3
Contact Hours per Semester: 60			
Contact hours per Week: 4			
Internal Marks	: 25		
External Marks	: 75		
Total Marks	: 100		

Objectives of the course

This course aims

- To identify the importance of data science in business process.
- To discuss data integration and modelling techniques.
- To impart knowledge in business intelligence concepts for enterprise reporting
- To summarize the concept of Data integration and Modelling
- To interpret the concept of understanding the metrics and performance management

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

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

CO-PO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	15	10
PERCENTAGE	100.00	66.67	100.00	66.67	80.00	66.67	66.67	66.67	100.00	66.67

Strong – 3, Medium – 2, Low – 1

Course Content**UNIT I****(L-12 Hours)**

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.

UNIT II**(L-12 Hours)**

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.

UNIT III**(L-12 Hours)**

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

UNIT IV

(L-12 Hours)

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.

UNIT V

(L-12 Hours)

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.

Textbooks

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- Demond 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.

Reference Books

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

Web Resources

1. https://michael.hahsler.net/SMU/EMIS3309/slides/Evans_Analytics2e_ppt_01.pdf
2. <https://bdigital.uvhm.edu.mx/wp-content/uploads/2020/05/Essentials-of-Business-Analytics.pdf>
3. <https://ptgmedia.pearsoncmg.com/images/9780133552188/samplepages/0133552187.pdf>

**Part-IV B.Com. Business Analytics / Semester – II / Skill Enhancement Course-II –
Office Management (U23BA2S2)**

Lecture Hours	: 30	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 2
Contact Hours per Semester: 30			
Contact hours per Week: 2			
Internal Marks	: 50		
External Marks	: -		
Total Marks	: 100		

Objectives of the course

This course aims at providing knowledge on

- modern office management.
- work atmosphere
- maintaining and running the office effectively.
- organize data records

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

CO1: enumerat thee modern office management

CO2: illustrate the modern work atmosphere

CO3: Identify the suitable office layout

CO4: plan and organize the better office environment

CO5: organize data records in office

CO-PO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	3	3	3	3	2	2
CO3	3	2	3	3	3	3	3	3	2	2
CO4	3	2	3	3	3	3	3	3	2	2
CO5	3	2	3	3	3	3	3	3	2	2
TOTAL	15	10	15	15	14	14	14	15	10	11
PERCENTAGE	100.00	66.67	100.00	100.00	93.33	93.33	93.33	100.00	66.67	73.33

Strong – 3, Medium – 2, Low – 1

Course Content

UNIT I

(L-6 Hours)

Modern Office and Its Function

Introduction – Meaning of Office – Office Work–Office Activities – The Purpose of an Office – Office Functions – Importance of Office–The Changing Office–The Paperless Office – Office Management – Elements – Functions – Office Manager – Success Rules for Office Managers – The Ten Commandments.

UNIT II

(L-6 Hours)

Office Space Management

Introduction– Principles – Location of Office – Office Building – Office Layout –Preparing the Layout – Re-layout – Open and Private Offices – New Trends in Office Layout.

UNIT III

(L-6 Hours)

Office Environment Management

Office Lighting – Types of Lighting Systems – Designing a Lighting System – Benefits of Good Lighting in Office – Ventilation–Interior Decoration – Furniture – Freedom from Noise and Dust – Safety from Physical Hazards – Sanitary Requirements–Cleanliness – Security – Secrecy.

UNIT IV

(L-6 Hours)

Office Systems and Procedures

The Systems Concept – Definitions–Systems Analysis – Flow of Work – Analysis of Flow of Work – Role of Office Manager in Systems and Procedures – Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control

UNIT V

(L-6 Hours)

Records Management

Records – Importance of Records – Records Management – Filing – Essentials and Characteristics of a Good Filing System – Classification and Arrangement of Files – Filing Equipment – Methods of Filing – Modern Filing Devices – Centralised vs. Decentralised Filing – Indexing – Types of Indexing–Selection of Suitable Indexing System–The Filing Routine – The Filing Manual – Records Retention – Evaluating the Records Management Programme–Modern Tendencies in Records Making.

Textbooks:

1. R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.

Reference Books:

1. Terry, George R, Office Management and Control, Irwin, United States.
2. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
3. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
4. T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources:

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

**Part-IV B.Com. Business Analytics / Semester – II / Skill Enhancement Course – III –
Business Ethics (U23BA2S3)**

Lecture Hours	: 30	Tutorial Hours	: -
Practical Hours	: -	No. of Credit	: 2
Contact Hours per Semester: 30			
Contact hours per Week: 2			
Internal Marks	: -		
External Marks	: 50		
Total Marks	: 50		

Objectives of the course

This course aims to

- understand the business ethics and to provide best practices of business ethics.
- learn the values and implement in their careers to become a good manager.
- make the students aware about the importance of ethics in the business.
- encourage moral imagination and heightening sensitivity towards the ethical dimension of managerial problems.

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

CO1: understand the basic concepts of business ethics.

CO2: illustrate the ethical dilemmas in business ethics.

CO3: apply the concept of ethics in workplace.

CO4: examine the organisation culture and values.

CO5: interpret the importance of ethics in marketing.

CO-PO Mapping (Course Articulation Matrix)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	3	3	3	3	2	2
CO3	3	2	3	3	3	3	3	3	2	2
CO4	3	2	3	3	3	3	3	3	2	2
CO5	3	2	3	3	3	3	3	3	2	2
TOTAL	15	10	15	15	14	14	14	15	10	11
PERCENTAGE	100.00	66.67	100.00	100.00	93.33	93.33	93.33	100.00	66.67	73.33

Strong – 3, Medium – 2, Low – 1

Course Content

UNIT I - INTRODUCTION TO BUSINESS ETHICS

(L-6 Hours)

Business Ethics: Meaning, Definition and importance, nature, purpose of ethics and morals for organizational interests, Cultural and Human values in management, Indian and Global perspective.

UNIT II - THEORIES

(L-6 Hours)

Consequential and non- consequential theories, Ethical dilemma, Ethical decision making.

UNIT III – WORKPLACE ETHICS

(L-6 Hours)

Workplace Ethics, personal and professional ethics in the organisation, discrimination, harassment, gender equality.

UNIT IV - ORGANISATION ETHICS DEVELOPMENT SYSTEM(L-6 Hours)

Organisation Ethics Development System, Organisational Culture and values, Code of Ethics, Value based Leadership and its effectiveness.

UNIT V - MARKETING ETHICS AND CONSUMER PROTECTION (L-6 Hours)

Marketing Ethics and Consumer Protection, Healthy competition and protecting consumer's interest, Advertising ethics, Ethics in Accounting and Finance: Importance, issues and common problems.

Text Book:

1. Andrew Crane, Dirk Matten, Sarah Glozer, and Laura Spence, Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization, Oxford University Press.

Reference Books:

1. Dr. S. Sankaran, Business Ethics and Values, Margham Publications.
2. S.K. Chakraborty, Management by Values, Oxford University Press.
3. O.C. Ferrell and Rob Francis, Business Ethics: A Case Perspective, Cengage Learning.
4. Manuel G. Velasquez, Business Ethics: Concepts and Cases, Pearson.

Web References:

1. https://www.tutorialspoint.com/business_ethics/business_ethics_tutorial.pdf
2. <https://www.tutorialsduniya.com/notes/ethics-and-corporate-social-responsibility-notes/>
3. <https://www.msuniv.ac.in/Download/Pdf/c4c2b5f756df4c5>