

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 2021-2022 and onwards)

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

SEMESTER V & VI

G. VENKATASWAMY NAIDU COLLEGE, KOVILPATTI – 2.

(An Autonomous Institution)

(Re-Accredited by NAAC with 'A' Grade)

Course Structure for B.Com. Business Analytics

(For those admitted from the academic year 2021 and onwards)

Under Choice Based Credit System & OBE

Category	Course Type	Course Code	Course Title	Contact Hours	Exam Hours	Marks			Credit
						CIA	ESE	Total Marks	
Semester-I									
PART-I	Language	U21TA1L1 / U21HI1L1	Tamil – I / HINDI-I	6	3	25	75	100	4
PART-II	English	U21EN1L1	English for Enrichment – I	6	3	25	75	100	4
PART-III	Core-1	U21BA101	Financial Accounting – I	5	3	25	75	100	4
	Core-2	U21BA102	Business Statistics and Mathematics	5	3	25	75	100	4
	Additional Core-I	U21CM1PE	Professional English for Commerce and Management - I	-	3	25	75	100	4
	Elective-Generic-1 (Allied)	U21BA1A1	Fundamentals of Business Analytics and Data Science	3	3	25	75	100	2
	Elective-Generic -1 Lab (Allied)	U21BA1AP	Business Analytics with Excel – Lab	3	3	40	60	100	2
PART-IV	Ability Enhancement:I	U21AE101	Environmental Studies	2	2	-	50	50	2
TOTAL				30	-	-	-	750	26
Semester-II									
PART-I	Language	U21TA2L2 / U21HI2L2	Tamil– II / HINDI-II	6	3	25	75	100	4
PART-II	English	U21EN2L2	English for Enrichment – II	6	3	25	75	100	4
PART-III	Core-3	U21BA203	Financial Accounting- II	5	3	25	75	100	4
	Core Lab - 1	U21BA2P1	Programming in C Lab	5	3	40	60	100	4
	Additional Core-II	U21CM2PE	Professional English for Commerce and Management - II	-	3	25	75	100	4
	Core Elective –1	U21BA2E1A	1.Business Research Methods	6	3	25	75	100	4
		U21BA2E1B	2.Business Organisation and Environment						
Comprehension – I (Self Study - Online Exam)	U21BA2C1	Comprehension in Commerce - I	-	1	-	50	50	1	
PART-IV	Foundation Course	U21FC201	Yoga and Value Education	2	-	50	-	50	1
TOTAL				30	-	-	-	700	26
Semester-III									
PART-I	Language	U21TA3L3 / U21HI3L3	Tamil – III/ HINDI-III	6	3	25	75	100	4
PART-II	English	U21EN3L3	English for Enrichment – III	6	3	25	75	100	4
PART-III	Core-4	U21BA304	Advanced Financial Accounting	5	3	25	75	100	4
	Core-5	U21BA305	Business Law	4	3	25	75	100	4
	Core Lab - 2	U21BA3P2	Relational Database Management System –	5	3	40	60	100	4

Category	Course Type	Course Code	Course Title	Contact Hours	Exam Hours	Marks			Credit
						CIA	ESE	Total Marks	
			Lab						
PART-IV	Employability Enhancement:I	U21BA3EEA	1. Predictive Analytics	2	-	50	-	50	2
		U21BA3EEB	2.Cloud Computing						
	Ability Enhancement:II	U21AE302	Media and Information Literacy Communication	2	2	-	50	50	2
TOTAL				30	-	-	-	600	24
Semester-IV									
PART-I	Language	U21TA4L4 / U21HI4L4	Tamil – IV // HINDI-IV	6	3	25	75	100	4
PART-II	English	U21EN4L4	English for Enrichment – IV	6	3	25	75	100	4
PART-III	Core-6	U21BA406	Corporate Accounting	6	3	25	75	100	4
	Core-7	U21BA407	Industrial Law	4	3	25	75	100	4
	Elective-Generic-2 (Allied)	U21BA4A2	Machine Learning	3	3	25	75	100	2
	Elective-Generic-2 Lab (Allied)	U21BA4AP	Business Analytics with R Programming - Lab	3	3	40	60	100	2
	Comprehension – II (Self Study - Online Exam)	U21BA4C2	Comprehension in Commerce - II	-	1	-	50	50	1
	Institutional Training / Minor Project	U21BA5IT	Institutional Training / Minor Project	-	-	-	-	-	-
PART-IV	Employability Enhancement: II	U21BA4EEA	1.Internet of Things	2	-	50	-	50	2
		U21BA4EEB	2.Data Visualization						
PART-V	Extension Activities - NSS, NCC, YRC, Physical Education, Consumer Club, Youth Welfare, Nature Club & Electoral Literacy Club.			-	-	-	-	Completion	1
TOTAL				30	-	-	-	700	24
Semester-V									
PART-III	Core-8	U21BA508	Income Tax Law and Practice - I	6	3	25	75	100	4
	Core-9	U21BA509	Cost Accounting	6	3	25	75	100	4
	Core-10	U21BA510	Big Data Analytics	5	3	25	75	100	4
	Core Lab – 3	U21BA5P3	Business Analytics with Python – Lab	5	3	40	60	100	4
	Core Elective –2	U21BA5E2A	1.Auditing	6	3	25	75	100	4
		U21BA5E2B	2.Office Management						
Institutional Training / Minor Project	U21BA5IT	Institutional Training / Minor Project	-	-	40	60	100	2	
PART-IV	Skill Enhancement: I	U21SE5S1	Women Studies	2	2	-	50	50	2
PART-V	Self-Study Course	U21GS5SS	General Studies	-	-	-	-	Completion	1
TOTAL				30	-	-	-	650	25
Semester-VI									
PART-III	Core-11	U21BA611	Income Tax Law and Practice - II	5	3	25	75	100	4
	Core-12	U21BA612	Management Accounting	5	3	25	75	100	4
	Core-13	U21BA613	Data Warehousing and Data Mining	3	3	25	75	100	3

Category	Course Type	Course Code	Course Title	Contact Hours	Exam Hours	Marks			Credit
						CIA	ESE	Total Marks	
	Core Lab - 4	U21BA6P4	Business Analytics with Hadoop – Lab	3	3	40	60	100	2
	Core Elective -3	U21BA6E3A	1.Entrepreneurship Development	6	3	25	75	100	4
		U21BA6E3B	2.Principles of Marketing						
	Group Major Project & Viva-Voce	U21BA6MP	Group Major Project and Viva-Voce	6	-	40	60	100	6
	Comprehension – III (Self Study - Online Exam)	U21BA6C3	Comprehension in Commerce –III	-	1	-	50	50	1
PART-IV	Skill Enhancement: II	U21BA6S2	Practical Commerce	2	2	-	50	50	2
	Extra Department Course: Open Elective - Self Study Course	U21BA6OE	Business Ethics	-	3	-	100	100	3
PART-V	Spoken Tutorial (Self Study Course – Online) / MOOC (Online)			-	-	-	-	Completion	2
TOTAL				30	-	-	-	800	31

Elective offered by other Departments:

S.No.	Name of the Department	Course Title	Course Code
1.	Mathematics	Mathematics for Competitive Exams	U20MA6OE
2.	Physics	Physics in everyday life	U20PH6OE
3.	Chemistry	Chemistry for day to day Life	U20CH6OE
4.	Botany	Biofertilizer	U20BY6OE
5.	Computer Science	MS-Office	U20CS6OE
6.	Electronics	Electronic Gadgets and Home Appliances	U20EL6OE
7.	Costume Design & Fashion	Basic Illustration	U20CF6OE
8.	Information Technology	Fundamentals of Computer and Networking	U20IT6OE
9.	Statistics	Applied Statistics	U20ST6OE
10.	English	English for Competitive Exams	U20EN6OE
11.	Business Administration	Inspiring Leaders	U20BB6OE
12.	Commerce	Fundamentals of Stock Market	U20CO6OE
13.	Professional Accounting	Indian Business Environment	U20PA6OE
14.	Business Analytics	Business Ethics	U21BA6OE

Category	Credits
Part - I	16
Part - II	16
Part - III	104
Part - IV	16
Part - V	4
Core Credits	68
Total Credits	156
Total Marks	4200

Semester-V
Income Tax Law and Practice - I (U21BA508)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core – 8	U21BA508	Income Tax Law and Practice - I	85	5	-	4

Contact hours per semester: 90

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Five	25	75	100

Preamble

This course offers a thorough knowledge on the basic concepts and definitions under the Income Tax Act, 1961, the residential status of an assessee and the incidence of tax, computation of income under the head salaries, concepts of Annual value, associated deductions and the calculation of income from House property and computation of income from Business and Profession considering its basic principles and specific disallowances.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.No.	Course Outcome	Knowledge Level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K1
CO2	Assess the residential status of an assessee and the incidence of tax.	K2
CO3	Compute income of an individual under the head salaries.	K3
CO4	Ability to compute income from house property.	K4
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create.

CO-PO Mapping (Course Articulation Matrix)

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	3	3
CO2	3	2	2	2	3	2	2
CO3	3	2	2	2	2	2	3
CO4	3	2	2	2	3	2	3
CO5	3	2	2	2	2	2	3
Total Contribution of COs to POs	15	10	11	10	13	11	14
Weighted Percentage of COs Contribution to POs	100.00	66.67	73.33	66.67	86.67	73.33	93.33

3- Strongly Correlated;
1-Slightly Correlated;

2-Moderately Correlated;
- Not Correlated

Course Content

UNIT I INTRODUCTION TO INCOME TAX

(L-17+T-1 Hours)

Introduction to Income Tax, History, Objectives of Taxation, Features of Income Tax, Meaning of Income, Types, Important Definitions Under the Income Tax Act, Assessee, Types, Incomes Exempted under Section 10.

UNIT II RESIDENTIAL STATUS

(L-17+T-1 Hours)

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.

UNIT III INCOME FROM SALARY

(L-17+T-1 Hours)

Computation of Salary Income, Features of Salary, Allowances, Types of Allowances, Perquisites, Kinds of Perquisites, Types of Provident Fund - Gratuity, Pension, Commutation of Pension, Deduction of Salary, Profits in Lieu of Salary.

UNIT IV INCOME FROM HOUSE PROPERTY

(L-17+T-1 Hours)

Income from House Property, Basis of Charge, Annual Value, Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property, Amenities, Deductions.

UNIT V PROFITS AND GAINS FROM BUSINESS OR PROFESSION

(L-17+T-1 Hours)

Income from Business or Profession, Allowable Expenses, Not Allowable Expenses, General Deductions, Provisions Relating to Depreciation, Deemed Business Profits, Undisclosed Incomes, Investments, Compulsory Maintenance of Books of Accounts, Audit of Accounts of Certain Persons, Special Provisions for Computing Incomes on Estimated Basis, Computation of Income from Business or Profession.

Textbooks

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. 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.

Reference Books

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.
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.

Web Resources

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

Tutorial Guidance

Unit	Topic	Tutorial	No. of hours
I	Incomes Exempted under Section 10	Presentation	1
II	Residential Status of an Individual	Discussion	1
III	Profits in Lieu of Salary	Analysis and Interpretation	1
IV	Amenities	Presentation	1
V	General Deductions	Chart Display	1

Cost Accounting (U21BA509)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core – 9	U21BA509	Cost Accounting	85	5	-	4

Contact hours per semester: 90

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Five	25	75	100

Preamble

This course enhances the students to practice the preparation of Cost sheet, Process costing, Marginal costing, Budgetary control and Standard costing.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	describe the fundamentals of cost accounting and preparation of cost sheet.	K1
CO2	illustrate the process and standard costing	K2
CO3	prepare the marginal cost statement and classification of budgets.	K3
CO4	analyse the break even analysis and labour and material variances.	K4
CO5	solve the problems of standard costing and budgeting techniques.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO– PO Mapping (Course Articulation Matrix)

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	-	1	3	2	1
CO2	1	2	2	2	1	2	1
CO3	3	1	3	2	2	2	2
CO4	-	2	2	2	2	2	1
CO5	2	3	2	3	-	3	2
Total Contribution of COs to POs	8	11	9	10	8	11	7
Weighted Percentage of COs Contribution to POs	53.33	73.33	60	66.67	53.33	73.33	46.67

3- Strongly Correlated

2-Moderately Correlated

1-Slightly Correlated

- Not Correlated

Course Content

Unit I: Introduction

(L-17+T-1 Hours)

Introduction, Definition of Cost, Costing, Cost Accounting, Objectives and Functions of Cost Accounting, Advantages and Limitations, Methods of Costing, Types of Costing, Classification of Cost – Elements of Cost – *Cost Sheet, Practical problems.*

Unit II: Materials, Labour and Overheads

(L-17+T-1 Hours)

. Purchase of Materials, Different Stock level, Economic order Quantity, Methods of Valuing Material Issues, FIFO, LIFO, simple Average Method, Weighted Average Method, Methods of Wage Payment, Time wage/piece rate system, Bonus Plans, computation of Labour Cost, Classification of Overhead Cost, Allocation and Apportionment of Overhead Expenses, absorption of overheads.

Unit III: Process Costing

(L-17+T-1 Hours)

Introduction, Costing procedures, *Losses and Gains in process, Normal and Abnormal Losses, Abnormal Gain, Practical problems*

Unit IV: Budgetary Control

(L-17+T-1 Hours)

Meaning and Definition of Budgetary Control, Budget, Definition, objectives of Budgeting, Advantages and Limitations, Classification of Budgets, *Flexible Budgets, Production and Sales Budgets, Cash Budget.*

Unit V: Standard Costing**(L-17+T-1 Hours)**

Standard Costing: Definition, Advantages and Limitations, *Variances, Material Variances, Labour Variances, (Overhead and other Variances excluded), Simple Practical problems.*

Note:

- Problem – 80% and Theory – 20%

Text Books:

1. Pillai R.S.N.and Bagavathi V. (2010), “Cost Accounting”, New Delhi:S.Chandand Company Ltd. .

Reference Books:

1. Jain S.P. and Narang K.L. (2010), “Cost Accounting”, Ludhiana: Kalyani Publications.
2. Murthy A., Guruswamy S., “Essentials of Cost Accounting”, Delhi: McGraw Hill Education.
3. Reddy T.S. and Hariprasad Reddy, “Cost Accounting”, Chennai: Margham Publications.

Web references:

1. <https://lecturenotes.in/m/24891-introduction-to-cost-accounting>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
3. <https://nptel.ac.in/content/storage2/courses/110101004/downloads/Lecture%20Notes/module8/lec1.pdf>

Tutorial Guidance

Unit	Topic	Tutorial	No. of hours
I	Cost sheet	Presentation	1
II	Material, Labour and Overhead	Discussion	1
III	Process costing	Analysis and Interpretation	1
IV	Budgetary Control	Presentation	1
V	Standard costing	Chart Display	1

Big Data Analytics (U21BA510)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core – 10	U21BA510	Big Data Analytics	70	5	-	4

Contact hours per semester: 75

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Five	25	75	100

Preamble

This course aims to know the fundamental concepts of big data and analytics, explore tools and practices for working with Big data, learn about stream computing, know about the research that requires the integration of large amounts of data and analyze data by utilizing clustering and classification algorithms.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	Understand Big Data and its analytics in the real world.	K1
CO2	Design of Algorithms to solve Data Intensive Problems using Map Reduce Paradigm.	K2
CO3	Analyze the Big Data framework like Hadoop and NOSQL to efficiently store and process Big Data to generate analytics.	K3
CO4	Design and Implementation of Big Data Analytics using pig and spark to solve data intensive problems and to generate analytics.	K4
CO5	Implement Big Data Activities using Hive.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO– PO Mapping (Course Articulation Matrix)

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	2	3	3	3	2	3	2
CO3	3	3	3	3	2	2	2
CO4	3	3	3	3	2	3	2
CO5	3	3	3	3	3	3	2
Total Contribution of COs to POs	14	15	15	15	12	14	10
Weighted Percentage of COs Contribution to POs	93.33	100.00	100.00	100.00	80.00	93.33	66.67

3- Strongly Correlated

2-Moderately Correlated

1-Slightly Correlated

- Not Correlated

Course Content

UNIT I BIG DATA INTRODUCTION

(L-14+T-1 Hours)

Big data Introduction: Big Data introduction, definition and taxonomy, Big data value for the enterprise, The Hadoop ecosystem, Introduction to Distributed computing, Hadoop ecosystem, Hadoop Distributed File System (HDFS) Architecture, HDFS commands for loading/getting data, Accessing HDFS through Java program.

UNIT II MAP REDUCE

(L-14+T-1 Hours)

Map reduce: Introduction to Map Reduce frame work, Basic Map Reduce Programming, Advanced Map Reduce programming: Basic template of the Map Reduce program, Word count problem, Streaming in Hadoop, Improving the performance using combiners-Chaining Map Reduce jobs, Joining data from different sources.

UNIT III PIG AND HIVE

(L-14+T-1 Hours)

Pig and Hive: Applications on Big Data Using Pig and Hive, Data processing operators in Pig, Hive services, HiveQL, Querying Data in Hive, Fundamentals of HBase and ZooKeeper.

UNIT IV MONGO DB

(L-14+T-1 Hours)

Mongo DB : No SQL databases: Mongo DB: Introduction, Features, Data types, Mongo DB Query language, CRUD operations, Arrays, Functions: Count, Sort, Limit, Skip, Aggregate, Map Reduce. Cursors, Indexes, Mongo Import, Mongo Export.

UNIT V CASSANDRA

(L-14+T-1 Hours)

Cassandra: Introduction, Features, Data types, CQLSH, Key spaces, CRUD operations Collections, Counter, TTL, Alter commands, Import and Export, Querying System tables.

Textbooks

1. JSeema Acharya, SubhashiniChellappan, “Big Data and Analytics”, Wiley Publication, 2015.
2. Ramesh Sharda, DursunDelen, Efraim Turban (2018), Business Intelligence, Pearson Education Services Pvt Ltd.

Reference Books

1. Judith Hurwitz, Alan Nugent, Dr. Fern Halper, Marcia Kaufman, “Big Data for Dummies”, John Wiley & Sons, Inc., 2013.
2. Tom White, “Hadoop: The Definitive Guide”, O’Reilly Publications, 2011.
3. Kyle Banker, “Mongo DB in Action”, Manning Publications Company, 2012.
4. Russell Bradberry, Eric Blow, “Practical Cassandra A developers Approach“, Pearson Education, 2014.

Web Resources

1. <https://www.techtarget.com/searchbusinessanalytics/definition/big-data-analytics>
2. <https://www.coursera.org/articles/big-data-analytics>

Tutorial Guidance

Unit	Topic	Tutorial	No. of hours
I	Distributed computing	Presentation	1
II	Basic template of the Map Reduce program	Chart Display	1
III	Querying Data in Hive	Analysis and Interpretation	1
IV	Data types	Presentation	1
V	Querying System tables	Discussion	1

Business Analytics with Python - Lab (U21BA5P3)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core Lab – 3	U21BA5P3	Business Analytics with Python - Lab	70	5	-	4

Contact hours per semester: 75

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Five	40	60	100

Preamble

This course initiates the students to introduce core programming basics and various Operators of Python programming language. It also demonstrates Python data structures like Lists, Tuples, Sets and dictionaries, Functions, Modules and Regular Expressions in Python Programming.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge level (RBT)
CO1	understand the basic concepts of scripting.	K1
CO2	explore python data structures like Lists, Tuples, Sets and dictionaries.	K2
CO3	create practical and contemporary applications.	K3
CO4	analyse the business problems using Functions, Modules and Regular Expressions.	K4
CO5	interpret the findings on analysis of business problems using Python Programming.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO– PO Mapping (Course Articulation Matrix)

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	2	1	3	2	1
CO2	1	3	2	1	2	2	2
CO3	1	3	1	1	3	1	2
CO4	1	2	1	1	2	2	1
CO5	1	3	2	2	3	1	1
Total Contribution of COs to POs	6	14	8	6	13	8	7
Weighted Percentage of COs Contribution to POs	40.00	93.33	53.33	40.00	86.67	53.33	46.67

3- Strongly Correlated

1-Slightly Correlated

2-Moderately Correlated

- Not Correlated

COURSE CONTENT

1. Program using variables, constants, I/O statements in Python.
2. Program using Operators in Python.
3. Program using Conditional Statements.
4. Program using Loops.
5. Program using Jump Statements.
6. Program using Functions.
7. Program using Recursion.
8. Program using Arrays.
9. Program using Strings.
10. Program using Modules.
11. Program using Lists.
12. Program using Tuples.
13. Program using Dictionaries.
14. Program for File Handling.

REFERENCES

i) Text Books:

1. Learning Python, Mark Lutz, Orielly, 3rd Edition 2007.
2. Python Programming: A Modern Approach, Vamsi Kurama, Pearson, 2017.

ii) Reference Books:

- 1) Think Python, 2nd Edition, 2017 Allen Downey, Green Tea Press
- 2) Core Python Programming, 2016 W.Chun, Pearson.
- 3) Introduction to Python, 2015 Kenneth A. Lambert, Cengages

iii. Web References:

1. https://mrcet.com/downloads/digital_notes/CSE/III%20Year/PYTHON%20PROGRAMMING%20NOTES.pdf
2. https://www.iare.ac.in/sites/default/files/IARE_PPS_USING_PYTHON_CIVIL_LEC_NOTES.pdf
3. <https://www.rgmcet.edu.in/assets/img/departments/CSE/materials/R19/2-1/Python.pdf>
4. https://www.w3schools.com/python/python_reference.asp
5. <https://www.python.org/doc/>

Auditing (U21BA5E2A)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core Elective –2	U21BA5E2A	1.Auditing	85	5	-	4

Contact hours per semester: 90

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Five	25	75	100

Preamble

This course offers a better understanding of the concept of auditing, preparation before audit, internal check, vouching, verification and valuation and the preparation of audit report.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	understand the basic concepts of Auditing.	K1
CO2	explain the vouching procedure of cash and credit transactions, internal check and audit.	K2
CO3	examine the duties of an auditor regarding the verification and valuation of assets and liabilities.	K3
CO4	appraise the norms of appointment and removal of an auditor and the conduct of audit in limited companies.	K4
CO5	evaluate the audit report, working papers and internal control	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO– PO Mapping (Course Articulation Matrix)

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	3	2	2	2
CO2	3	3	3	2	3	2	1
CO3	3	2	2	3	3	1	2
CO4	1	2	3	1	2	1	1
CO5	2	2	3	3	1	2	2
Total Contribution of COs to POs	12	11	13	12	11	8	8
Weighted Percentage of COs Contribution to POs	80.00	73.33	86.67	80.00	73.33	53.33	53.33

3- Strongly Correlated
1-Slightly Correlated-

2-Moderately Correlated
Not Correlated

Course Content

UNIT-I Introduction

(L-16+T-1 Hours)

Auditing: Meaning and Definition, Auditing in India, Features of Auditing- Distinguish Between Auditing and Accountancy, Distinguish Between Investigation and Auditing, Objects of Auditing, Advantages and Limitations of Auditing.

UNIT-II Preparation Before Audit

(L-18+T-1 Hours)

Preparation Before Audit: Audit Programme, Types of Audit Programme, Advantages and Limitations of Audit Programme, Audit File, **Audit Note Book:** Meaning, Importance of Audit Note Book, Advantages of Audit Note Book, Audit Working Paper, Objects, Purpose, Essentials of Good Audit Working Papers.

UNIT-III Internal Check

(L-18+T-1 Hours)

Internal Check: Meaning, Definition, Objectives, Discriminate Between Internal Check And Internal Audit, Internal Check And Internal Control, Advantages And Limitations Of Internal Check, Test Checking, Routine Checking.

UNIT-IV Vouching, Verification and Valuation

(L-17+T-1Hours)

Meaning of Vouching, Definition, Importance, Vouching of Various Transactions,

Verifications of Different Types of Assets and Liabilities, Types of Assets, Valuation of Stock in Trade.

UNIT-V Company Auditor and Auditing Assurance (L-16+T-1 Hours)

Company Auditor and Auditing Assurance: Appointment, Qualification and Disqualification, Auditor Remuneration, Removal of an Auditor, Status, Rights, Duties and Liabilities, Audit Report, Auditing Assurance, Types and examples of assurance in auditing.

Text Book:

1. Sharma T.R. (2013), “Auditing”, Agra: Sahityabhawan Publications.

Reference Books:

1. Saxena R.G. (2010), “Principles and Practice of Auditing”, New Delhi: Himalaya Publishing House.
2. Basu S.K., (2005), “Auditing Principles and Techniques”, Delhi: Pearson Publications.
3. Tandon B.N.,Sudharsanan S. and Sundharabahu S., (2007), “A Handbook of Practical Auditing”, New Delhi:Sultan Chand and Co.

Web references:

1. <http://14.139.185.6/website/SDE/sde665.pdf>
2. http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf
3. <https://www.studocu.com/en-ca/document/athabasca-university/principles-of-auditing/summaries/revision-notes-principles-of-auditing-chapter-1-8/156107/view>

Tutorial Guidance

Unit	Topic	Tutorial	No. of hours
I	Objectives of Auditing	Presentation	1
II	Auditing File	Discussion	1
III	Test Checking	Presentation	1
IV	Types of Assets	Interactive Quiz	1
V	Audit report	Debate	1

Office Management (U21BA5E2B)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core Elective –2	U21BA5E2B	2.Office Management	85	5	-	4

Contact hours per semester: 90

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Five	25	75	100

Preamble

This course attempts to familiar with modern office management and work atmosphere, train the students in maintaining and running the office effectively, understand and organize data records and gain knowledge about the role of a secretary.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	familiarise with modern office management	K1
CO2	adapt with the modern work atmosphere	K2
CO3	trained in maintaining the office independently and effectively	K3
CO4	ability to organize data records in office	K4
CO5	motivated to act as a company secretary	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO– PO Mapping (Course Articulation Matrix)

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	2	2	2	2	2
CO2	3	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2
CO4	3	2	2	3	3	2	2
CO5	3	2	2	3	2	2	2
Total Contribution of COs to POs	14	11	11	12	11	10	10
Weighted Percentage of COs Contribution to POs	93.33	73.33	73.33	80.00	73.33	66.67	66.67

3- Strongly Correlated **2-Moderately Correlated**
1-Slightly Correlated **- Not Correlated**

Course Content

UNIT I MODERN OFFICE AND ITS FUNCTION

(L-17+T-1 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: OFFICE SPACE AND ENVIRONMENT MANAGEMENT

(L-17+T-1 Hours)

Office Space and Environment Management: Introduction, Principles, Location of Office, Office Building, Office Layout, Preparing the Layout, Re-layout, Open and Private Offices, New Trends in Office Layout. 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 III: OFFICE SYSTEMS AND PROCEDURES

(L-17+T-1 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 IV: RECORDS MANAGEMENT

(L-17+T-1 Hours)

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

UNIT V: SECRETARIAL PRACTICE

(L-17+T-1 Hours)

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary, Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax, Messages, Email. Maintenance of Appointment Diary.

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 Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.

Reference Books

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

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>

Tutorial Guidance

Unit	Topic	Tutorial	No. of hours
I	Functions of an Office Manager	Presentation	1
II	Office Layout	Chart Display	1
III	Flow of work	Discussion	1
IV	Methods of Filing	Presentation	1
V	Agenda and Minutes of Meeting	Discussion	1

Institutional Training / Minor Project (U21BA5IT)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Institutional Training / Minor Project	U21BA5IT	Institutional Training / Minor Project	-	-	-	2

Contact hours per semester: -

Contact hours per week: -

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Five	40	60	100

Rules Governing Institutional Training Report:

1. Each student should undergo 15 days 'Institutional Training in business firms during the fourth semester summer vacation. If a student fails to undergo the training programme on medical grounds/ due to lack of attendance for the college during IV semester, he/she should undergo the same during the sixth semester vacation, after getting prior permission from the Principal with the recommendation of the Head of Department and Controller of Examinations(U.G.). In such cases, the training report should be submitted within a month after the completion of the 'Institutional Training' programme.
2. The student shall undergo the above training programme in such of those institutions and organisations found to be worth for imparting training. Further such institutions and organizations must be approved by the Department.
3. Each student has to submit one copy of the Institutional Training Report in not less than 20 type-written pages, for the training programme undergone during fourth semester summer vacation, within a month of the reopening of the college in the fifth semester. The training report should not have been submitted for any other certificate, diploma or degree elsewhere.
4. In case of failure to submit the report within the above stipulated period, the date of submission shall be extended by 15 days, with a late fee as prescribed by the Principal. Further extension, if necessary, shall be granted by the College Council on special

request. If any student fails to submit the report even after the two periods of extension, he/she will not be permitted to appear for his/her subsequent semester examinations.

5. Institutional Training Report shall be evaluated for a total of 100 marks, out of which 60 marks shall be allotted to the training programme to be evaluated by the Training Supervisor where he/she undergoes training and 40 marks to the training report to be evaluated by the department.
6. A student should secure a minimum of 24 marks in the training programme and 16 marks in the training report to qualify for a pass in the Institutional Training Report.
7. If any candidate indulges in malpractice while attending the Training Programme or fails to secure minimum pass mark in Training Programme as evaluated by the Training Supervisor, his/her report will not be considered for evaluation by the Department. In that case, he/she has to undergo Institutional Training once again for a period of 15 days at the end of the sixth semester and resubmit the Institutional Training Report within a period of one month after the completion of the Training Programme.
8. If any candidate fails to secure a minimum pass mark in the Institutional Training Report, the candidate has to resubmit it within a month after the publication of V semester results.

Women Studies (U21SE5S1)

Category	CourseType	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - IV	Skill Enhancement – 1	U21SE5S1	Women Studies	30	-	-	2

Contact hours per semester: 30

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Five	-	50	100

Preamble

This is an introductory course that emphasizes the roles of women, their experiences and contributions to society and enables students to analyze contemporary issues from feminist perspective.

Course Outcomes

On successful completion of the Course, the learners will be able to

S.No.	Course Outcome	Knowledge Level
1.	remember the need for gender sensitization, recall the role of Women as individuals in families and societies, recognise matriarchy and matrilineal societies. list out Women's movements and woman achievers, identify the role of women in National development, identify methods to promote inclusion of women in development of all sectors	K1
2.	understand the terms and concepts used in women's studies, recognize the need for gender sensitization, discuss about domestic violence against women, illustrate the representation of women in media/sports/politics/arts and literature, demonstrate how gender has been socially constructed and maintained through a variety of institutions	K2
3.	apply concepts and theories of Women's Studies to life experiences and processes, provide guidance to ignorant women on women's rights, investigate gender issues and gender violence leashed out on women, review the life of women achievers	K3
4.	analyse gender roles in domestic personal sphere and social spheres, explore the	K4

S.No.	Course Outcome	Knowledge Level
	socio-cultural, socio-political and economic factors that deter women's talent, analyse socio-political systems and contemporary issues from feminist perspective	
5.	evaluate the scope, importance and challenges of Women's Studies, appraise the role of women in rural and community development, assess the extent to which women have contributed to preservation of environment and natural resources and in turn to national development, appreciate the life of women achievers, reflect on the role of women in family and society	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create

Course Content

Unit I: Introduction to women's studies

(L-6 Hours)

Definition, need, scope, importance and challenges of Women's Studies- Emergence of Women's studies as an academic discipline in India-Need for gender sensitisation - Women as individuals in families and societies- Matriarchy and matrilineal societies. Women's movements - global and local.

Unit II: Role of women in family

(L-6 Hours)

Study of the evolution of women's role – Women as individuals in families-Gender roles in domestic/personal sphere- Women's roles, aspirations and familial expectations on women - Foeticide, Female infanticide, Sex selective abortion, Domestic violence, Gender issues, Gender violence, Maternal mortality rate, Property rights, Reproductive rights – Women's health and nutrition

Unit III: Role of women in society

(L-6 Hours)

Gender roles in social spheres- Choice of profession - Self , Family and Societal pressures, Decision making/ Leadership roles- myths and misconceptions- roles expected from women – stereotyping – Representation in media / politics / arts and literature / sports

Unit IV: Against all odds- Women achievers

(L-6 Hours)

Socio-cultural, socio-political and economic factors that deter women's talent- Life narratives of women achievers- Savitri Bhai Phule, Dr. Muthu Lakshmi Reddy, KiranMazumdar Shah, Kalpana Chawla, SainaNehwal, Sania Mirza, Deepika Palikkal,

Mary Kom, P T Usha, Smriti Mandanna, Arundhati Roy, Vandana Siva, Kamala Das, Indira Goswami, Amrita Pretham, Anita Desai, Jhumpa Lahiri, Kiran Desai, Shashi Deshpande.

Unit V: Role of women in National Development

(L-6 Hours)

Role of women in rural and community development- community bio-diversity conservation –gender and Agro biodiversity-role of women in seed preservation- sustainable development- Joint forest management,- Chipko movement, Narmada BachaoAndolan India’s - Neem patent victory-Living Democracy Movement for reclaiming life’s diversity and freedom

Text books

1. Maithreyi Krishna Raj. (1986). “Women Studies in India: Some Perspectives”. Popular Prakasham, Bombay.
2. Sharmila Rege, (Ed.). (2003). “Sociology of Gender: The Challenge of Feminist Sociological Knowledge”. Sage Publications, New Delhi.
3. Veena Majumdar. (1974). “Report on the committee on the Status of Women: Towards Equality”. Journal of Women Studies.
4. Kadambari,V. 2009. Gender Studies: A Primer. Chennai: RJYND
5. Devaki Jain and Pam Rajput (Ed). (2003). “Narratives from the Women’s Studies Family: Recreating Knowledge, Sage, and New Delhi.
6. M.S.Swaminathan. (1998). “Gender Dimensions in Biodiversity Management”. Konark publishers Pvt ltd, New Delhi.

References

1. Amy S. Wharton. (2005). “The Sociology of Gender: An Introduction to Theory and Research”. (Key Themes in Sociology) Blackwell Publishing, UK, Indian Books, New Delhi.
2. Jasbir Jain (Ed). (2005). “Women in Patriarchy: Cross Cultural”. Rawat Publications, Jaipur.
3. Lerner, Gerda. (1986). “The Creation of Patriarchy”. Oxford University Press, New Delhi.
4. Mala Khullar, (Ed). (2005). “Writing the Women’s Movement: A Reader”. Zubaan, Kali for Women, NewDelhi.
5. Mies, Maria. (1980). “Indian Women and Patriarchy”. Concept Publishing Company, New Delhi.

6. Promilla Kapur (Ed), Empowering Indian Women, Publication Division, Government of India, New Delhi,20
7. Mitchell, J. 1975. Women in a Man Made World. Chicago: Rand McNally & Co
8. Putnam Tong, Rosemarie. 2013. Feminist Thought: A More Comprehensive Introduction. USA: Westview.
9. Russell, Bertrand. 1936. Marriage and Morals. London: Bantam.
10. Smith, Bonnie. 2013. Women's Studies: The Basics. London: Routledge
11. Drinkwater, Barabara,Ed. 2000. Women in Sport. Oxford: Blackwell Science
12. Spence, Jean and Sarah Jane et al. 2010. Women Education and Agency 1600-2000. New York: Routledge Publishing House.
13. Nancy. 2011. Feminism and Science. Indianapolis: Indiana University Press.
14. Tharu, Susie and K. Lalitha (ed). 1991 &1993. Women Writing in India, 2 Vols. New Delhi: Oxford University Press.
15. P.K.Rao. (2000) "Sustainable Development – Economics and Policy". Blackwell, New Delhi.
16. Radha Kumar, (1993). "The History of Doing". Kali for Women, New Delhi.
17. Ronnie Vernooy, (Ed). (2006). "Social and gender Analysis Natural Resource Management: Learning studies and lessons from Aisa". Sage, New Delhi.
18. Swarup, Hemlata and Rajput, Pam. (2000). Gender Dimensions of Environmental and Development Debate: The Indian Experience". In Sturat S.Nagel, (ed). "India's Development and Public Policy". Ashgate, Burlington.
19. Venkateshwara, Sandhay. (1995). "Environment, Development and the Gender Gap" Sage Publications, New Delhi.

Web references

1. https://r.search.yahoo.com/_ylt=AwrXhWjc7_9geRUAAlADnHgX.;_ylu=Y29sbwMEcG9zAzUEdnRpZAMEc2VjA3Ny/RV=2/RE=1627414620/RO=10/RU=https%3a%2f%2fin.sagepub.com%2fen-in%2fsas%2findian-journal-of-gender-studies%2fjournal200917/RK=2/RS=wGNZp8L5sqXOSojTzCefS4hzShA-
2. https://r.search.yahoo.com/_ylt=AwrX5kom8f9gJDAAXC_nHgX.;_ylu=Y29sbwMEcG9zAzEEdnRpZAMEc2VjA3Ny/RV=2/RE=1627414951/RO=10/RU=https%3a%2f%2fwgs.fas.harvard.edu%2fpast-thesis-topics/RK=2/RS=cjxRQNT0UmGS1Fia5z9Er8a8P.I-

General Studies (U21GS5SS)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - V	Self-Study Course	U21GS5SS	General Studies	-	-	-	1

Contact hours per semester: -

Contact hours per week: -

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Five	-	-	Completion

Preamble:

The course is designed to provide students basic knowledge about General Science, History and Culture of India & Tamil Nadu, Geography of India & Tamil Nadu, Indian Polity, Economy and Tamil Nadu Administration. It is designed to make the learners well versed in General knowledge, Current Events, Quantitative Aptitude and Mental Ability. Main objective of the Course is to facilitate students appearing for Competitive exams to come out with flying colours.

Course outcomes

Upon completion of the Course, the learners will be able to

S.No.	Course Outcomes	Knowledge level
CO1	recall the basic principles and laws in Science, recap the important events in history, remember the geography and culture of India and Tamil Nadu, recapitulate the events in Indian polity and Tamil Nadu administration, remember current affairs, geographical land marks, welfare schemes by the Government, scientific inventions and problems in public delivery system	K1
CO2	comprehend the basic principles and laws in Science, demonstrate the important events in history, reproduce the geography and culture of India and Tamil Nadu, the events in Indian polity and Tamil Nadu administration, Public Corruption and Lokpal & Lokayuktha act, Transport and communication system in India, Industrial growth in T.N.	K2

	,unemployment and poverty eradication issues	
CO3	solve problems based on Percentage, Ratio and Proportion Time and Work, Simple interest, Compound interest, Area, Volume related problems and exhibit mathematical skills.	K3
CO4	analyse and answer questions based on logical, visual and alpha numeric reasoning	K4
CO5	evaluate the constitution of India, Indian Economy, Tamil Nadu administration, social geography of India and Tamil Nadu, political system in India, pollution and its control measures	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create

COURSE CONTENT

UNIT-I: General Science

- i) General Scientific Laws – Mechanics - Properties of Matter, Force, Motion and Energy – Electricity and Magnetism, Light, Sound, Heat, Nuclear Physics, Electronics and Communications, solar energy
- ii) Atomic structure, Elements and Compounds, Acids, Bases, Salts, Petroleum Products, Fertilizers, Pesticides, Energy resources
- iii) Classification of Living Organisms, Evolution, Genetics, Physiology, Nutrition, Health and Hygiene, Diseases
- iv) Environment and Ecology- Biosphere, Conservation of biodiversity- Biosphere Reserves of India, Sanctuaries and National parks, Environmental pollution, causes and control measures, alternate sources of energy

UNIT-II: General knowledge, Current Events, Quantitative Aptitude and Mental Ability

- i) Latest Diary of Events - National symbols - Profile of States and Union territories Eminent persons and places in news – Sports - Books and Authors - Prominent Personalities in various spheres – Arts, Science, Literature and awards.
- ii) Political parties and Political system in India – Public awareness and General administration - Welfare oriented Government Schemes and their utility, Problems in Public Delivery Systems. Public Corruption and Lokpal & Lok ayuktha act
- iii) Geographical landmarks - Current socio - economic issues - Latest inventions in Science and Technology. Industrial growth in India and Tamilnadu

iv) Quantitative Aptitude and Mental Ability- Simplification – Percentage - Ratio and Proportion- Time and Work - Simple interest - Compound interest - Area - Volume – Logical Reasoning -Visual Reasoning – Alpha numeric Reasoning – Number Series

UNIT-III: Geography of India & Tamil Nadu

i) Location – Physical features - Monsoon, Rainfall, Weather and Climate - Water Resources-Rivers in India - Soil, Minerals and Natural Resources - Forest and Wildlife – Agricultural pattern

ii) Transport – Communication

iii) Social Geography –Population, Census, poverty eradication and unemployment

iv) Natural calamity – Disaster Management – Environmental pollution Climate change, pandemics in history – Green energy initiatives

UNIT-IV: History and Culture of India & Tamil Nadu

i) Ancient India: Indus Valley Civilization - The Maurian Empire- Age of the Guptas- vardhana Empire- Nalanda University

ii) Medieval India: The Delhi Sultanate, Mughals and Marathas - Age of Vijayanagara and Bahmani Kingdoms –South Indian History.

iii) National: Early uprising against British rule – sepoy mutiny Renaissance Indian National Congress - Emergence of leaders- Gandhian Era

iv) Tamil Nadu : History & Culture, Socio-Political Movements

UNIT-V: Indian Polity, Economy and Tamil Nadu Administration

i) Constitution of India - Preamble Constitution - Citizenship, Fundamental Rights, Fundamental Duties, Directive Principles of State Policy

ii) Union Executive, Union Legislature (Parliament) –State Executive, State Legislature Local Governments, Panchayat Raj- Spirit of Federalism - Centre - State Relationships- Election – Judiciaryin India – Rule of Law

iii) Indian Economy – Five-year plan models - an assessment – Planning Commission and Niti Ayog - Reserve Bank of India – Fiscal Policy and Monetary Policy – Finance Commission –Goods and Services Tax

iv) Governance in India and Development-Administration in Tamil Nadu

Text Books:

1. TNSCERT Books (Science and Social) from Std VI -X
2. Manorama year Book (Tamil)
3. Arihant General Knowledge, 2022-Manohar Pandey.

Income Tax Law and Practice - II (U21BA611)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core – 11	U21BA611	Income Tax Law and Practice - II	70	5	-	4

Contact hours per semester: 75

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Six	25	75	100

Preamble

This course educates the learners about the provisions relating to capital gains, provisions for computation of income from other sources, law relating to set off and carry forward of losses and deductions from Gross Total Income, assessment of individuals and assessment procedures

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	Remember and recall provisions on capital gains	K1
CO2	Apply the knowledge about income from other sources	K2
CO3	Analyse the set off and carry forward of losses provisions	K3
CO4	Learn about assessment of individuals	K4
CO5	Apply procedures learnt about assessment procedures.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO-PO Mapping (Course Articulation Matrix)

COs \ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
	CO1	2	3	2	2	1	1
CO2	3	2	2	2	1	2	1
CO3	1	2	3	1	2	1	2
CO4	3	2	1	3	3	1	1
CO5	3	1	2	3	1	1	1
Total Contribution of COs to POs	12	10	10	11	8	6	7
Weighted Percentage of COs Contribution to POs	80.00	66.67	66.67	73.33	53.33	40.00	46.67

3- Strongly Correlated **2-Moderately Correlated**
1-Slightly Correlated **- Not Correlated**

Course Content

UNIT I CAPITAL GAINS **(L-14+T-1 Hours)**

Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.

UNIT II INCOME FROM OTHER SOURCES **(L-14+T-1 Hours)**

Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.

UNIT III SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME **(L-14+T-1 Hours)**

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.

UNIT IV ASSESSMENT OF INDIVIDUALS

(L-14+T-1 Hours)

Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).

UNIT V INCOME TAX AUTHORITIES

(L-14+T-1 Hours)

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN).

Textbook

1. Reddy. T.S. and Hari Prasad ReddyY. (2021), “Income Tax, Theory, Law and Practice” Chennai: Margham Publications.

Reference Books:

1. Gaur V.P. and Narang D.B., (2021), “Income Tax Law and Practice”, New Delhi:Kalyani Publishers.
2. Mehrotra HC, (2021), “Income tax Law and Practice” Agra: Sahithya Bhavan Publications, 61st edition.
3. Raj K Agarwal CA (2021), “Hand Book on Income Tax”, Bharath Publications., 5th edition.

Web Resources

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

Tutorial Guidance

Unit	Topic	Tutorial	No. of hours
I	Kinds of Capital Assets	Presentation	1
II	Deductions Allowed	Discussion	1
III	Deductions U/S 80C	Discussion	1
IV	Computation of Total Income and Tax Liability of an Individuals	Presentation	1
V	Powers of CBDT	Chart Display	1

Management Accounting (U21BA612)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core – 12	U21BA612	Management Accounting	70	5	-	4

Contact hours per semester: 75

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Six	25	75	100

Preamble

This course enhances the students to know the fundamentals of management accounting, Ratio analysis, preparation of Fund flow statement, Cash flow statement and Capital budgeting

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	define the fundamental concepts of Management Accounting.	K1
CO2	Illustrate the various ratios and capital budgeting techniques.	K2
CO3	prepare the schedule of changes in working capital and funds flow statement.	K3
CO4	examine the statement of cash from operations and cash flow statement.	K4
CO5	evaluate the methods of capital budgeting.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO-PO Mapping (Course Articulation Matrix)

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	2	2	1	1	2
CO2	3	2	2	2	1	2	1
CO3	1	2	3	1	2	1	2
CO4	3	2	1	3	3	1	1
CO5	3	1	2	3	1	1	1
Total Contribution of COs to POs	12	10	10	11	8	6	7
Weighted Percentage of COs Contribution to POs	80.00	66.67	66.67	73.33	53.33	40.00	46.67

3- Strongly Correlated 2-Moderately Correlated
1-Slightly Correlated - Not Correlated

Course Content

UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING

(L-14+T-1 Hours)

Management Accounting, Meaning, Scope, Importance, Limitations, Management Accounting versus Cost Accounting, Management Accounting versus Financial Accounting.

UNIT II FINANCIAL STATEMENT ANALYSIS

(L-14+T-1 Hours)

Analysis and Interpretation of Financial Statements, Nature and Significance, Types of Financial Analysis, Tools of Analysis, Comparative Statements, Common Size Statement, Trend Analysis. Ratio Analysis: Meaning, Advantages, Limitations, Types of Ratios, Liquidity Ratios, Profitability Ratios, Turnover Ratios, Capital Structure Ratios, Leverage Ratios, Preparation of Financial Statements from Ratios.

UNIT III FUND FLOW ANALYSIS & CASH FLOW ANALYSIS (L-14+T-1 Hours)

Introduction, Meaning of Funds Flow Statement, Ascertainment of Flow of Funds, Technique of Preparing Funds Flow Statement, Schedule of Changes in Working Capital, Adjusted Profit and Loss Account, Preparation of Funds Flow Statement.

Cash Flow Statements: Meaning, Advantages, Limitations, Preparation of Cash Flow Statement as per AS 3, Types of Cash Flows, Operating, Financing and Investing Cash Flows.

UNIT IV BUDGETARY CONTROL

(L-14+T-1 Hours)

Budgetary Control: Meaning, Preparation of Various Budgets, Cash Budget, Flexible Budget, Production Budget, Sales Budget.

UNIT V MARGINAL COSTING

(L-14+T-1 Hours)

Marginal Costing: Meaning, Features, 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, Break Even Point, Decision Making: Selection of a Product Mix, Make or Buy Decision, Discontinuance of a product line, Change or Status quo, Limiting Factors, Exploring New Markets.

Note

- Problem – 80% and Theory – 20%

Text Book:

1. Pillai R.S.N. and Bagavathi (2010), “Management Accounting”, New Delhi: S.Chand and Company.

Reference Books:

1. Reddy T.S. and Hariprasad Reddy Y., “Management Accounting”, Chennai: Margham Publications.
2. Maheswari S.N., “Principles of Management Accounting”, New Delhi Sultan Chand and Sons.
3. Jain S.P. and Narang K.L., “Cost and Management Accounting”, Ludhiana: Kalyani Publishers.

Web Resources

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

Tutorial Guidance

Unit	Topic	Tutorial	No. of hours
I	Management accounting Functions	Discussion	1
II	Limitations of Ratio Analysis	Presentation	1
III	Break Even Chart	Chart Display	1
IV	Cash flow analysis	Discussion	1
V	Process of Capital Budgeting	Interactive Quiz	1

Data Warehousing and Data Mining (U21BA613)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core – 13	U21BA613	Data Warehousing and Data Mining	45	-	-	3

Contact hours per semester: 45

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Six	25	75	100

Preamble

This course endeavours to impart expertise on data warehousing and mining concepts and techniques, basic concepts of cluster analysis and a set of typical clustering methodologies, algorithms and applications.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	understand the basic concepts and the functionality of the various data mining and data warehousing component	K1
CO2	demonstrate the concepts of Data mining system architectures	K2
CO3	apply the principles of association rules	K3
CO4	discover analytical idea on Classification and prediction methods.	K4
CO5	justify the knowledge on Cluster analysis and its methods.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO-PO Mapping (Course Articulation Matrix)

COs \ POs	POs						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	2	3
CO2	3	3	3	3	3	2	2
CO3	3	3	3	3	3	3	3
CO4	3	2	2	3	3	3	2
CO5	3	3	3	3	3	3	3
Total Contribution of COs to POs	15	14	14	14	14	13	13
Weighted Percentage of COs Contribution to POs	100	93.33	93.33	93.33	93.33	86.67	86.67

3- Strongly Correlated 2-Moderately Correlated

1-Slightly Correlated - Not Correlated

Course Content

UNIT I INTRODUCTION

(L-8+T-1 Hours)

Data mining, Functionalities, Classification, Introduction to Data Warehousing, Data Preprocessing: Preprocessing the Data, Data cleaning, Data Integration and Transformation, Data Reduction.

UNIT II DATA MINING, PRIMITIVES, LANGUAGES AND SYSTEM ARCHITECTURE:

(L-8+T-1 Hours)

Data Mining, Primitives, Data Mining Query Language, Architecture of Data mining Systems. Concept Description, Characterization and Comparison: Concept Description, Data Generalization and Summarization.

UNIT III MINING ASSOCIATION RULES:

(L-8+T-1 Hours)

Mining Association Rules: Basic Concepts, Single Dimensional Boolean Association Rules From Transaction Databases, Multilevel Association Rules from transaction databases.

UNIT IV CLASSIFICATION AND PREDICTION:

(L-8+T-1 Hours)

Classification and Prediction: Introduction, Issues, Decision Tree Induction, Bayesian Classification, Classification of Back Propagation.

UNIT V CLUSTER ANALYSIS:**(L-8+T-1 Hours)**

Cluster Analysis: Introduction, Types of Data in Cluster Analysis, Partitioning Methods, Hierarchical Methods-Density Based Methods.

Textbooks

1. Han and M. Kamber, “Data Mining Concepts and Techniques”, 2001, Harcourt India Pvt. Ltd, New Delhi.

Reference Books

1. K.P. Soman, Shyam Diwakar, V. Ajay “Insight into Data Mining Theory and Practice “, Prentice Hall of India Pvt. Ltd, New Delhi
2. Parteek Bhatia, ‘Data Mining and Data Warehousing: Principles and Practical Techniques’, Cambridge University Press, 2019

Web Resources

1. https://www.vssut.ac.in/lecture_notes/lecture1428550844.pdf
2. [https://mrcet.com/pdf/Lab%20Manuals/IT/DATA%20WAREHOUSING%20AND%20DATA%20MINING%20\(R18A0524\).pdf](https://mrcet.com/pdf/Lab%20Manuals/IT/DATA%20WAREHOUSING%20AND%20DATA%20MINING%20(R18A0524).pdf)
3. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SCSA3001.pdf

Business Analytics with Hadoop – Lab (U21BA6P4)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core Lab – 4	U21BA6P4	Business Analytics with Hadoop - Lab	40	5	-	2

Contact hours per semester: 45

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Six	40	60	100

Preamble

This course focuses on big data technologies used for storage, analysis and manipulation of data. The student will learn about fundamentals of Hadoop, MapReduce, Pig, Hive, R and have hand on training on the same. It also help to develop projects and and apply existing data analytics tools to gain comprehensive knowledge on Data analytics.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	knowledge level
CO1	Outline the basic programming in hadoop.	K1
CO2	Categorize and summarize the processing in hadoop.	K2
CO3	Simulate various Big data technologies like Hadoop MapReduce, Pig and Hive.	K3
CO4	Determine tools and techniques to analyze Big Data.	K4
CO5	Resolve problems associated with big data with the features of hadoop.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO– PO Mapping (Course Articulation Matrix)

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	3	2	1
CO2	3	3	2	2	2	2	2
CO3	3	3	1	3	3	1	2
CO4	2	2	1	2	2	2	1
CO5	3	3	2	3	3	1	1
Total Contribution of COs to POs	14	14	8	13	13	8	7
Weighted Percentage of COs Contribution to POs	93.33	93.33	53.33	86.67	86.67	53.33	46.67

**3- Strongly Correlated 2-Moderately Correlated
1-Slightly Correlated - Not Correlated**

COURSE CONTENT

List of Practical Exercises

1. Sum of even and odd numbers in MapReduce using Cloudera Distribution Hadoop
2. Develop a MapReduce program to calculate the frequency of a given word in a given file.
3. Develop a MapReduce program to find the maximum temperature in each year.
4. Develop a MapReduce program to find the grades of student's
5. Develop a MapReduce program to implement Matrix Multiplication.
6. Develop a MapReduce to find the maximum electrical consumption in each year given electrical consumption for each month in each year.
7. Develop a MapReduce to analyze weather data set and print whether the day is shiny or cool day
8. Implement the following file management tasks in Hadoop: Adding files and directories, Retrieving files
9. Develop a Java application to find the maximum temperature using Spark.
10. Develop a MapReduce program to find the tags associated with each movie by analyzing movie lens data.

REFERENCE BOOKS:

1. Michael Minelli, Michelle Chambers and AmbigaDhiraj, “Big Data, Big Analytics: Emerging Business Intelligence and Analytic Trends for Today's Businesses”, Wiley, 2013.
2. ArvindSathi, “Big Data Analytics: Disruptive Technologies for Changing the Game”, 1st Edition, IBM Corporation, 2012.
3. Bill Franks, “Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with Advanced Analytics”, 1st Edition, Wiley and SAS Business Series,2012.
4. P. J. Sadalage and M. Fowler, “NoSQL Distilled: A Brief Guide to the Emerging World of Polyglot Persistence”, Addison-Wesley Professional, 2012.
5. Tom White, “Hadoop: The Definitive Guide”, Third Edition, O'Reilley, 2012.
6. Eric Sammer, “Hadoop Operations”, O'Reilley, 2012.
7. E. Capriolo, D. Wampler, and J. Rutherglen, “Programming Hive”, O'Reilley, 2012

Web References:

1. <https://www.tutorialspoint.com/hadoop/index.htm>
2. <https://www.javatpoint.com/hadoop-tutorial>
3. <https://www.simplilearn.com/tutorials/hadoop-tutorial>

Entrepreneurship Development (U21BA6E3A)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core Elective –3	U21BA6E3A	Entrepreneurship Development	85	5	-	4

Contact hours per semester: 90

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Six	25	75	100

Preamble

This course aims to understand the meaning and characteristics of entrepreneurship, various business opportunities, process of setting up an enterprise, legal compliance of setting up of an enterprise and the role of MSMEs in economic growth.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	identify the various traits of an entrepreneur	K1
CO2	express the conversion of ideas into business opportunities	K2
CO3	organize feasibility study before starting a project	K3
CO4	identify the sources of funds for funding a project	K4
CO5	develop an understanding about the government schemes available for women entrepreneurs	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO-PO Mapping (Course Articulation Matrix)

COs \ POs	POs						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	2	3
CO2	3	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3
CO4	3	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3
Total Contribution of COs to POs	15	12	13	10	13	10	13
Weighted Percentage of COs Contribution to POs	100	80.00	86.67	66.67	86.67	66.67	86.67

3- Strongly Correlated

2-Moderately Correlated

1-Slightly Correlated

- Not Correlated

Course Content

UNIT I INTRODUCTION TO ENTREPRENEUR

(L-17+T-1 Hours)

Meaning of Entrepreneurship, Characteristics of Entrepreneurship, Types of Entrepreneurship, Self Employment, Difference between Entrepreneurship and Employment, Meaning of Entrepreneur, Traits, Classification, Functions, Entrepreneurial Scenario in India.

UNIT II DESIGN THINKING

(L-17+T-1 Hours)

Idea Generation, Identification of Business Opportunities, Design Thinking Process, Creativity, Invention, Innovation, Differences, Value Addition, Concept and Types, Tools and Techniques of Generating an Idea, Turning Idea into Business Opportunity.

UNIT III SETTING UP AN ENTERPRISE

(L-17+T-1 Hours)

Process of Setting Up an Enterprise, Forms of an Enterprise, Sole Proprietorship, Partnership, Limited Liability Partnership Firm, Joint Stock Company, One Man partnership, Choice of Form of an Enterprise, Feasibility Study, Marketing, Technical, Financial, Commercial and Economical.

UNIT IV BUSINESS MODEL CANVAS AND FORMULATION OF PROJECT REPORT **(L-17+T-1 Hours)**

Introduction, Contents of Project Report, Project Description, Market Survey, Fund Requirement, Legal Compliance of Setting Up of an Enterprise, Registration, Source of Funds, Modern Sources of Funds.

UNIT V MSME'S AND SUPPORT INSTITUTIONS **(L-17+T-1 Hours)**

Government Schemes and Women Entrepreneurship, Importance of MSME for Economic Growth, MSME, Definition, Role of Government Organizations in Entrepreneurship Development, MSME DI, DIC, Khadi and Village Industries Commission, NSIC, NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates, Government Schemes, Prime Minister Employment Generation Programme, Women Entrepreneurship in India.

Textbooks

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4. RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

Reference Books

1. Anil Kumar, Poornima, Principles of Entrepreneurial development, New Age publication, Chennai.
2. Dr.A.K.singh, Entrepreneurial Development and Management, Laxmi Publications, Chennai.
3. Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
4. Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5. E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

Web Resources

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
3. <http://www.msme.gov.in/>

Tutorial Guidance:

Unit	Topic	Tutorials	No. of Hours
I	Difference between Entrepreneurship and Employment	Group Discussion	1
II	Turning Ideas into Business Opportunity	Presentation	1
III	Forms of an Enterprise	Group Discussion	1
IV	Sources of funds	Chart Display	1
V	Women Entrepreneurship in India	Presentation	1

Principles of Marketing (U21BA6E3B)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - III	Core Elective –3	U21BA6E3B	Principles of Marketing	85	5	-	4

Contact hours per semester: 90

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Six	25	75	100

Preamble

This course attempts the learners to know the concept and functions of marketing, importance of market segmentation, stages of new product development, various advertising medias and the global market environment.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	understand the role and importance of marketing	K1
CO2	illustrate the 4 p's of marketing in their venture	K2
CO3	determine the factors determining pricing	K3
CO4	analyse the different Channels of distribution of industrial goods	K4
CO5	interpret the concept of E-marketing and E-Tailing	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO-PO Mapping (Course Articulation Matrix)

COs \ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
	CO1	3	2	3	2	2	2
CO2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2
CO5	3	2	3	2	2	2	2
Total Contribution of COs to POs	15	10	15	10	12	10	10
Weighted Percentage of COs Contribution to POs	100.00	66.67	100.00	66.67	80.00	66.67	66.67

3- Strongly Correlated 2-Moderately Correlated

1-Slightly Correlated - Not Correlated

Course Content

UNIT I INTRODUCTION TO MARKETING (L-17+T-1 Hours)

Meaning, Definition and Functions of Marketing, Evolution of Marketing Concepts, Marketing Orientation, Innovations in Modern Marketing. Marketing Management: Definitions, Functions, Role and Importance of Marketing, Classification of Markets, Niche Marketing, Characteristics of Niche Marketing, Local Marketing, Green Marketing.

UNIT II MARKET SEGMENTATION (L-17+T-1 Hours)

Concept, Benefits, Types, Geographic, Demographic, Psychographic, Behavioural, Marketing Mix , Definition , 4 P's of Marketing Mix, Introduction to Consumer Behaviour, Purchase Decision, Post Purchase Behaviour, Consumer Buying Decision Process, Motives & Needs, Freud's Theory of Motivation.

UNIT III PRODUCT & PRICE (L-17+T-1 Hours)

Definition, Product Mix, Introduction to Stages of New Product Development, Product Life Cycle, Sales Forecasting, Methods, Criteria for a Good Forecasting, Pricing, Objectives, Factors Influencing Pricing, Kinds of Pricing, Resale Price Maintenance.

UNIT IV PROMOTIONS AND DISTRIBUTIONS (L-17+T-1 Hours)

Communication Mix, Communication Process, Advertising, Media, Kinds of Advertising Media, Sales Promotion, Personal Selling, Classification of Salesmanship,

Channel Members, Types, Channel of Distribution for Consumer Goods, Channels of Distribution for Industrial Goods.

UNIT V COMPETITIVE ANALYSIS AND STRATEGIES (L-17+T-1 Hours)

Balancing Customer and Competitor Orientations, Global Market Environment, Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing, Recent Trends in Marketing, A Basic Understanding of E-Marketing, E-Tailing, Consumerism, Market Research, MIS and Marketing Regulation.

Textbooks

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

Reference Books

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

Web Resources

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

Tutorial Guidance:

Unit	Topic	Tutorials	No. of Hours
I	Green Marketing	Group Discussion	1
II	4 P's of Marketing Mix	Presentation	1
III	Product Life Cycle	Group Discussion	1
IV	Kinds of Advertising Media	Chart Display	1
V	E-Tailing	Presentation	1

Practical Commerce (U21BA6S2)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - IV	Skill Enhancement: II	U21BA6S2	Practical Commerce	30	-	-	2

Contact hours per semester: 30

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Six	-	50	100

Preamble

This course aims to become familiar with various business documents and acquire practical knowledge, which improve overall skills and talents of the learners.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	prepare the basic business documents.	K1,K2
CO2	illustrate the finance, banking and insurance documents.	K3
CO3	prepare the documents of taxation.	K4
CO4	design the documents for incorporation of a company.	K5
CO5	create the various business charts.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO-PO Mapping (Course Articulation Matrix)

COs \ POs	POs						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	2	3	2
CO2	3	3	2	2	2	2	2
CO3	3	2	3	2	2	2	2
CO4	3	2	2	2	2	2	2
CO5	3	3	3	2	2	2	2
Total Contribution of COs to POs	15	13	12	11	8	11	10
Weighted Percentage of COs Contribution to POs	100	86.67	80	73.33	66.67	73.33	66.67

3- Strongly Correlated 2-Moderately Correlated

1-Slightly Correlated - Not Correlated

Course Content

UNIT I BASIC BUSINESS DOCUMENTS: (L-6 Hours)

Trade license under Shops and Establishments Act, Quotation, Invoice form and preparation, Debit Note and Credit Note, Audit Report.

UNIT II FINANCE, BANKING AND INSURANCE DOCUMENTS: (L-6 Hours)

Cheque, Pay in slip, Withdrawal form, Account opening and Nomination form KYC, Deposit form and Deposit Receipts, Loan application form, ATM Card Application form, ESI / PF membership form.

UNIT III DOCUMENTS OF TAXATION: (L-6 Hours)

PAN application under Income Tax Act, TAN application under Income Tax Act, Form:16 to be issued by Employer, TDS and its certificate u/s15, Income Tax payment challans, Income Tax Returns including TDS Return, GST forms.

UNIT IV DOCUMENTS FOR INCORPORATION OF A COMPANY: (L-6 Hours)

Certificate of Incorporation – Prospectus, Certificate of Commencement of Business, Complaint in a Consumer forum, Complaint under Right to Information Act.

UNIT V BUSINESS CHARTS: (L-6 Hours)

Elements of business, Forms of business organizations, Procedure of incorporation of companies, Hierarchy of Banking business in India, Tax administration in India, Various

taxes imposed in India, Export and import procedure, Purpose and powers of authorities like RBI, SEBI, IRDA, ROC.

Reference Books:

1. Commerce Lab (2020), Hyderabad:SIA Publishers and Distributors (P) Ltd., Edition.

Web References:

1. https://uascku.ac.in/wp-content/uploads/2020/04/B.Com_-VI-Semester-Commerce-Lab-Study-Material.pdf

Business Ethics (U21BA6OE)

Category	Course Type	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Part - IV	Open Elective - Self Study Course	U21BA6OE	Business Ethics	-	-	-	3

Contact hours per semester: -

Contact hours per week: -

Year	Semester	Internal Marks	External Marks	Total Marks
Third	Six	-	100	100

Preamble

This course offers a simple and basic understanding of the concept of business ethics and emotional intelligence. It also explains how they can complement laws in ensuring legitimate as well as business dealings.

Course Outcomes (COs)

On successful completion of the course, the learners will be able to

S.NO.	Course Outcome	Knowledge Level (RBT)
CO1	understand the basic concepts of business ethics.	K1
CO2	illustrate the ethical dilemmas in business ethics.	K2
CO3	apply the concept of ethics in workplace.	K3
CO4	examine the organisation culture and values.	K4
CO5	interpret the importance of ethics in marketing.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create.

CO-PO Mapping (Course Articulation Matrix)

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	2	3	2
CO2	3	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2
CO4	3	2	2	2	2	2	2
CO5	3	3	3	2	2	2	2
Total Contribution of COs to POs	15	12	12	11	10	11	10
Weighted Percentage of COs Contribution to POs	100	80	80	73.33	66.67	73.33	66.67

3- Strongly Correlated
1-Slightly Correlated

2-Moderately Correlated
- Not Correlated

Course Content

UNIT I - INTRODUCTION TO BUSINESS ETHICS

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

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

UNIT III – WORKPLACE ETHICS

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

UNIT IV, ORGANISATION ETHICS DEVELOPMENT SYSTEM

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

UNIT V - MARKETING ETHICS AND CONSUMER PROTECTION

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>