

Rathinam College of Arts and Science (Autonomous)

DEPARTMENT OF COMMERCE

Rathinam Techzone, Pollachi Road, Eachanari,
Coimbatore – 641021



B. Com (IT)

2024-2025 Batch on-wards

Vision and Mission of the Institution

VISION

To emerge as a world-renowned Institution that is integrated with Industry to impart Knowledge, Skills, Research Culture and Values in youth who can accelerate the overall development of India.

MISSION

To impart superior quality education at affordable cost, nurture academic and research excellence, maintain eco-friendly and future-ready infrastructure, and create a team of well qualified teaching professionals who can build global competency and employability among the youth of India.

CORE PURPOSE

Transform the youth into National Asset.

Vision and Mission of the Department

VISION

To be recognized by the Stakeholders as a leader to provide a student - centred environment that promotes academic excellence, professional and personal growth, research culture, ethical and professional conduct and train competent and innovative globally suitable human youngsters.

MISSION

To impart knowledge through tutoring, teaching, research and extension, and create quality and globally competitive in commerce professionals

Program Educational Objectives (PEO)

PEO1	:	Pursue a career as a globally competent and universally employable professional in core and related fields in diverse sectors who accelerates the overall development of India.
PEO2	:	Pursue lifelong learning opportunities including graduate degrees to improve and expand domain specific and professional skills.
PEO3	:	Advance personally and professionally by accepting professional and societal responsibilities, and pursuing leadership roles.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
Global competency and employability among the youth of India	PEO1
Build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty	PEO2, PEO3

Mapping of Department Mission to PEO

Department Mission	PEO's
Provides a student-centered Professional environment	PEO1
Promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO3

Program Outcomes (PO):

P01	:	Demonstrate knowledge competency in core discipline
P02	:	Apply the appropriate knowledge and suitable skill in solving the complex problems
P03	:	Conduct investigations of complex problems by following scientific approaches
P04	:	Design solutions for complex and open-ended real life or time problems
P05	:	Use appropriate and advanced tools for wide range of practices with an understanding on its associated limitations.
P06	:	Work effectively and responsibly as a member and leader in a team.
P07	:	Express complex concepts within the profession and society at large
P08	:	Understand the professional roles and responsibilities
P09	:	Analyze social and environmental aspects of the professional practice
P010	:	Practice higher moral and ethical standards during the discharge of the professionalism

PO11	:	Incorporate finer finance and business practices in all the professional engagement
PO12	:	Identify and address their professional development through lifelong learning

Program Specific Outcomes (PSO)

PSO1	:	Able to provide consultancy services in commerce processes related to trade and business
PSO2	:	Able to manage unforeseen problem arising in any business activities and service it through innovating ideas and effective decision making.
PSO3	:	Able to forecast future market trends through the analysis of factors impacting market performance.

Correlation between the PO/PSO and the PEOs

Program Outcomes		PEO 1	PEO 2	PEO 3
PO1	:	3	1	3
PO2	:	3	2	3
PO3	:	1	2	3
PO4	:	3	1	3
PO5	:	3	3	2
PO6	:	2	3	3
PO7	:	2	3	1
PO8	:	3	2	1
PO 9	:	2	2	3
PO 10	:	3	2	1
PO 11	:	2	1	1
PO 12	:	3	2	2
PSO1	:	2	3	2
PSO2	:	2	3	3
PSO3	:	3	1	2

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

Components considered for Course Delivery is listed below:

- a. Class room Lecture
- b. Laboratory class and demo
- c. Assignments
- d. Mini Project
- e. Project
- f. Online Course
- g. External Participation
- h. Seminar
- i. Internship

Mapping of POs with Course Delivery:

Program Outcome	Course Delivery								
	a	b	c	d	e	f	g	h	i
PO1	3	3	1	1	2	1	3	3	1
PO2	3	3	2	3	3	1	1	2	3
PO3	3	3	1	3	1	1	1	2	3
PO4	2	3	2	3	3	1	1	3	1
PO5	3	2	1	3	1	3	3	3	3
PO6	2	3	1	3	3	1	2	3	3
PO7	2	3	1	3	1	1	2	3	3
PO8	2	2	1	2	3	3	2	3	3
PO9	1	1	2	3	3	3	2	3	3
PO10	2	1	2	3	2	2	2	2	2
PO11	1	1	2	2	2	3	3	3	3
PO12	1	2	3	2	2	2	3	3	3
PSO1	2	2	3	1	3	2	2	1	3
PSO2	3	3	2	1	3	2	3	2	3
PSO3	3	2	3	3	2	2	1	3	2

3 - Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
B.COM GENERAL DEGREE PROGRAMME
B. Com Curriculum Structure - Regulation - 2024
(For the students Admitted from 2024-25 onwards)

S. No	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hrs	INT	EXT	Total
1	1	1	L1		Language - I	3	5	50	50	100
2	1	2	L2		English - I	3	5	50	50	100
3	1	3	Core		Core Course - I Theory	4	5	50	50	100
4	1	3	Core		Core Course - II Theory / Practical	4	4	50	50	100
5	1	3	Allied		Allied-I	4	5	50	50	100
6	1	4	SEC		Skill Enhancement Courses - I Practical / Training	4	4	50	50	100
7	1	4	AEC		Ability Enhancement Course I Environmental Studies or Universal Human Values & Professional Ethics	2	2	50	0	50
						24	30	350	300	650
1	2	1	L1		Language - II	3	5	50	50	100
2	2	2	L2		English - II	3	5	50	50	100
3	2	3	Core		Core Course - III Theory	4	5	50	50	100
4	2	3	Core		Core Course - IV Theory / Practical	4	4	50	50	100
5	2	3	Elective		Elective - I Entrepreneurship Development	4	4	50	50	100
6	2	3	Allied		Allied-II	4	5	50	50	100
7	2	4	AEC		Ability Enhancement Course II Design Thinking	2	2	50	0	50
8	2	5	Ext		Extension Activity - I (NASA)	1	0	25	0	25
						25	30	375	300	675
1	3	1	L1		Language - III	3	4	50	50	100
2	3	2	L2		English - III	3	4	50	50	100

3	3	3	Core		Core Course – V Theory	4	6	50	50	100
4	3	3	Core		Core Course – VI Theory / Practical	4	4	50	50	100
5	3	3	Allied		Allied-III	4	5	50	50	100
6	3	4	SEC		Skill Enhancement Courses – II Practical / Training	4	5	50	50	100
7	3	4	AEC		Ability Enhancement Course III Soft Skill-1	2	2	50	0	50
8	3	3	ITR		Internship / Industrial Training (Summer vacation at the end of II semester activity)	2	0	50	0	50
9	3	5	Ext		Extension Activity - II (NASA)	1	0	25	0	25
						27	30	425	300	725
1	4	1	L1		Language - IV	3	4	50	50	100
2	4	2	L2		English - IV	3	4	50	50	100
3	4	3	Core		Core Course – VII Theory	4	6	50	50	100
4	4	3	Core		Core Course – VIII Theory / Practical	4	4	50	50	100
5	4	3	Allied		Allied-IV	4	5	50	50	100
8	4	3	Elective		Elective - II	4	5	50	50	100
7	4	4	AEC		Ability Enhancement Course IV Soft Skill-2	2	2	50	0	50
8	4	5	Ext		Extension Activity - III (NASA)	1	0	25	0	25
						25	30	375	300	675
1	5	3	Core		Core Course – IX Theory	4	6	50	50	100
2	5	3	Core		Core Course – X Theory / Practical	4	6	50	50	100
3	5	3	Elective		Elective - III	4	6	50	50	100
	5	3	PRJ		Project	0	6	0	0	0
4	5	4	SEC		Skill Enhancement Courses – III Practical / Training	4	6	50	50	100

5	5	3	ITR		Internship / Industrial Training (Summer vacation at the end of IV semester activity)	2	0	50	0	50
6	5	5	Ext		Extension Activity - IV (NASA)	1	0	25	0	25
						19	30	275	200	475
1	6	3	Core		Core Course – XI Theory	4	6	50	50	100
2	6	3	Core		Core Course – XII Theory / Practical	4	4	50	50	100
3	6	3	Elective		Elective – IV	4	6	50	50	100
4	6	3	PRJ		Core Project	8	8	100	100	200
5	6	4	SEC		Skill Enhancement Courses – IV Practical / Training	4	6	50	50	100
						24	30	300	300	600
					Total credit	144	180	2100	1700	3800

Additional Credits

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	2	6	VAC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50
3	4	6	IDC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50
4	5	6	VAC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50

Certificate on Minor Discipline

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	2	6	MD		Course - I	5	2	0	100	100
2	3	6	MD		Course - II	5	2	0	100	100
3	4	6	MD		Course - III	5	2	0	100	100
4	5	6	MD		Course - IV	5	2	0	100	100

Core - Theory

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Financial Accounting-I Financial Accounting	Commerce	Theory
2				Financial Accounting II Management Accounting	Commerce	Theory
3				Corporate Accounting-I Corporate Accounting	Commerce	Theory
4				Corporate Accounting II Performance Management	Commerce	Theory
5				Cost Accounting	Commerce	Theory
6				Management Accounting Company Law	Commerce	Theory

Core - Theory / Practical

S. No	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				IT Application for modern Business	Commerce	Theory
2				Financial Modeling with Excel	Commerce	Theory
3				Client Relationship Management	Commerce	Theory
4				Applications of AI and data Analytics in Accounting	Commerce	Theory
5				Business Taxation	Commerce	Theory
6				E- Commerce	Commerce	Theory

Allied

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Business Statistics	Commerce	Theory
2				Application of AI in Business Analytics	Commerce	Theory

3				Data Analytics with R	Commerce	Theory
4				Business Research Methods	Commerce	Theory

Skill Enhancement Course

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				Management Concepts and Practice	Commerce	Practical
2				Internet and Web Designing	Commerce	Practical
3				Data Visualization with Tableau	Commerce	Practical
4				Management Information System	Commerce	Practical

Elective

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				Entrepreneurial Development Skill	Commerce	Theory
2				International Marketing	Commerce	Theory
3				Marketing Research in Analytics	Commerce	Theory
1				Investment Analysis and Portfolio Management	Commerce	Theory
2				Introduction to Corporate Finance	Commerce	Theory
3				Behavioral Finance	Commerce	Theory
1				Financial Markets and Institutions	Commerce	Theory
2				Investment Banking	Commerce	Theory
3				Banking Operations and Credit Analysis	Commerce	Theory

1			Principles of Auditing	Commerce	Theory
2			Management and Organizational Behavior	Commerce	Theory
3			Consumer Behavior	Commerce	Theory

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting- I	4	5	-	-	Core Theory
Course Introduction						
Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).					
CO 2:	To manually prepare journal entries and post to ledger accounts using double-entry Accounting procedures.					
CO 3:	Be Aware of preparation of Final accounts.					
CO 4:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.					
CO 5:	Enable preparation of Income and Expenditure statement.					
Unit I:	Introduction					[12 Periods]
Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Fundamentals of book keeping, Difference between Bookkeeping vs Accounting, Concepts and Conventions.						
Unit II:	Double Entry					[12 Periods]
Journal - Ledger - Subsidiary Books: Purchase book - Sales book - Purchase Return book - Sales Return book - Bills Payable book - Bill Receivable book - Cash book : Simple cash book, Double column cash book, Three column cashbook, petty cash book.						
Unit III:	Final Accounts					[12Periods]
Preparation of Trial Balance- Rectification of errors -Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.						
Unit IV:	Bill of Exchange					[12 Periods]
Bill of exchange - Needs- Types- Dishonor of Bill- Renewal of Bill- Insolvency of acceptor- Accommodation bills - Average due date - Account current- Methods of Account Current- Product Method-Red Ink Interest- Époque Method.						
Unit V:	BRS					[12 Periods]
Bank Reconciliation Statement- Receipts and Payments accounts -Income and Expenditure accounts.						
Text Books:						
1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021						
Reference Books:						
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021						
2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition- Taxman publication - 2023						
Web Resources:						
https://www.infobooks.org/free-pdf-books/business/financial-accounting/						
https://pdfroom.com/category/financial-accounting						

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	3	3	1	3	1	3	3	1	3	2	1	2	3	3
C02	1	3	2	1	2	3	1	1	3	2	1	3	3	1	2
C03	2	3	3	2	1	3	1	3	2	1	2	1	2	3	2
C04	1	1	3	3	1	3	2	3	1	2	2	2	3	2	1
C05	3	2	3	2	3	1	1	3	3	1	2	3	2	1	3

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	IT Application for Modern Business	4	5	-	-	Core Theory
Course Introduction						
This course will formally introduce the students to computing skills.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Operate computer and use the functions of computer.					
CO 2:	Choose suitable operating system.					
CO 3:	Design presentations.					
CO 4:	Design own blog.					
CO 5:	Create files and documents and communicate effectively.					
Unit I:	Know your Computer					[12 Periods]
Basic applications of Computer, Components of Computer: CPU, Keyboard, mouse and VDU, Other Input and output devices, Computer Memory, Concept of Hardware and Software: Application Software, Operating Software						
Unit II:	GUI Based Operating System					[12 Periods]
Basics of Operating System, the User Interface, Operating System Simple Setting, File and Directory Management						
Unit III:	Word Processing and Presentation					[12 Periods]
Word Processing Basics, Text Creation and manipulation, formatting the Text, Table Manipulation and other important features. Presentation: Creation of Presentation, Preparation and Presentation of Slides.						
Unit IV:	WWW and Web Browser					[12 Periods]
Introduction To World Wide Web, Web Browsing Software, Search Engines, Understanding URL and Surfing URL.						
Unit V:	Communication & Collaboration					[12 Periods]
Basics of Electronic-mail, important features, Document Collaboration, etiquettes of formal electronic mail.						
Text Books:						
1.Urban, Rainer and Potter, "Introduction to Information Technology", Wiley India.						
Reference Books:						
1."Introduction to Information Technology" – ITLESL, Pearson Education.						
2. Sinha and Sinha, " Fundamentals f computers', BPB publication.						
Web Resources:						
https://www.simplynotes.in/applications-of-computer-in-business-uses-of-computer-in-business/						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Statistics for Business	4	5	-	-	Core Theory
Course Introduction						
This course will help students recollect basic statistical operation and compute projected figures based on correlation and regression techniques.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Create tables for different types of data.					
CO 2:	Analyse data using arithmetic mean, median and mode.					
CO 3:	Evaluate data by measuring variability with quartile deviation and standard deviation.					
CO 4:	Compute trend percentages using trend analysis and least square method.					
CO 5:	Draw scatter diagram to measure correlation and use formulas for calculation of correlation and regression for estimating dependent variable.					
Unit I:	Introduction to Statistics & Organization of Data				[12 Periods]	
Definition of Statistics, Functions, Limitations; Scope of statistics in Business, Industry and Economics, Concept of Data, Variable, population, Sample. Concept of Classification of data – Types, Frequency distributions, Tabulation of Data- Parts of table, Requisites of a good table						
Unit II:	Analysis of Uni-Variate Data				[12 Periods]	
Measures of Central Location, Introduction, Different types of Central Tendency Measures, Qualities of good measure of Central Tendency. Arithmetic Mean – Computation using Direct shortcut and step-deviation method, problems on missing frequencies (one or two), properties of AM, problems on combined Mean, corrected Mean, Weighted AM – Simple problems of Weighted AM. Median – computation for raw data, discrete and continuous data, problems on missing frequencies. Mode – computation of mode for raw data, discrete and continuous data – for Uni-modal distribution, problems on Grouping and analysis table						
Unit III:	Measures of Dispersion / Variability				[12 Periods]	
Introduction, Types of dispersion measures – concept of absolute and relative measures Qualities of good measure of dispersion, Range – Concept and simple problems, Coefficient of Range, Quartile deviation – computation of QD and its coefficient for raw, discrete and continuous data. Mean Absolute Deviation about mean, median & mode Standard Deviation – Computation of SD and its coefficient for raw, discrete and continuous data, simple applications, Combined SD of two groups.						
Unit IV:	Time Series Analysis				[12 Periods]	
Objectives and uses of Time series analysis, Components of Time series, Measurement of Trend by Moving averages method and Least squares method to Linear.						
Unit V:	Analysis of Bi Variate Data- Correlation and Regression				[12 Periods]	
Correlation –Spearman’s Rank correlation, Karl Pearson’s co efficient of correlation, Regression – Regression lines and Regression coefficient						
Text Books:						
1.S. P. Gupta Statistical Methods, Latest Edition						

Reference Books:															
1.Dr. S.M. Shukla, Dr. S.P. Sahai, Statistical Methods															
2.R. S. Soni, Essential Business Mathematics & Business Statistics, ANE Books															
Web Resources:															
https://kamarajcollege.ac.in/Department/Commerce/II%20Year/002%20Core%206%20-20Business%20Statistics%20-%20III%20Sem.pdf															
https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	3	1	3	2	3	2	3
C02	1		1		2	3	1	1	1	2	1	1	1	3	2
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2	1	3	3	2	3	2	3
C05	2	2	1		1	3	3	1	1	1	1	1	1	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management Concepts & Practice	4	5	-	-	Core Theory
Course Introduction						
This course will familiarize the students with the near universal concepts of management.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Outline the concept and nature of Management and recognize various perspectives on management given by famous authors.					
CO 2:	Identify the steps involved in the process of management.					
CO 3:	Design plans and take business decisions by using the apt tools and techniques.					
CO 4:	Create organisation charts, establish authority responsibility relationship, create departments and perform other functions of organisation.					
CO 5:	Identify the need for controlling and adopt the best method to control process, operations and costs.					
Unit I:	Introduction to Management					[12 Periods]
Meaning and Nature of Management, Definition by P.F. Drucker, Koontz O' Donnell, S.George, Management as an Art, Science and Profession, Distinction between Administration and Management, Importance & Functions of Management.						
Unit II:	Evolution of management					[12 Periods]
Evolution of Management Thought, Pre Scientific Management era, Scientific Management & Contribution of F. W. Taylor, Process Management & contribution of Henri Fayol, HR movement - Hawthorne experiments, Contributions of Behavioural scientists- Abraham Maslow, Peter Drucker, Douglas McGregor.						
Unit III:	Planning and Decision making					[12 Periods]
Meaning & Definition of Planning- Koontz and O'Donnell, Hart, Alfred & Beatty, Importance and limitations of planning, Planning process, Types of Plans- on the basis of use, functions, time, Decision making: Steps in decision making, Types of decisions- Programmed-Non-programmed; Strategic-tactical, Individual-Group, Policy-Operation, Organizational-Personal.						
Unit IV:	Organizing					[12 Periods]
Meaning & Definition- Koontz O'Donnell & McFarland, Organizing - Nature, Purpose & Principles, Types of Organization (Formal & Informal), Types of Authority relationships- Line, Functional, Line & staff, authority responsibility relationships, Organisation charts and types, Committees, Meaning and types of Departments, Centralization and De-centralization.						
Unit V:	Directing and Controlling					[12Periods]
Meaning & Importance of Directing, Leadership: Meaning & Styles, Motivation: importance & Theories (Maslow, Herzberg. McGregor), Communication- Meaning, Objectives & Types of communication, Meaning, Principles and techniques of Coordination, Meaning, Need & steps in Controlling, Controlling methods and techniques, including PERT and CPM.						
Text Books:						
1. L. M. Prasad., "Principles and Practice of Management", Sultan Chand & Sons						

Reference Books:															
1.R. Srinivasan and S. A. Chunawalla, "Management: Principles and Practice", Himalaya Publications															
2.P. C. Tripathi and P. N. Reddy, "Principles of Management", Tata McGraw Hil															
Web Resources:															
1 https://gurukpo.com/Content/MBA/Principles and Practices of Management.pdf															
2 https://www.geeksforgeeks.org/what-is-management/															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2		1	1	1	1	2	3		3	2	3	2	3
C02	1		1		2	3	1	1		2	1		1		
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting- II	4	5	-	-	Core Theory
Course Introduction						
This course delves deeper into the complexities of financial accounting, expanding upon the concepts necessary for the accurate and ethical preparation, analysis, and reporting of financial statements.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Implement various methods of depreciation accounting in the books of accounts.					
CO 2:	Evaluate the performance of the single entry and department with previous result.					
CO 3:	Analyze the financial impact of royalty agreements on both licensors and licensees.					
CO 4:	Evaluate about the branch and to Execute books of accounts relating to Hire purchase and instalment system.					
CO 5:	Gain knowledge about partnership admission, retirement, death & insolvency.					
Unit I:	Depreciation and its Methods					[12 Periods]
Accounting for Depreciation –Need and significance of depreciation- Methods of depreciation- Straight line method- Written down value method -Annuity- Machine hour rate method - Reserves and Provision.						
Unit II:	Single Entry system					[12 Periods]
Single Entry – difference between single entry and double Entry-Distinction between balance sheet and statement of Affairs-Conversion method -Departmental accounts – Basis for allocation of expenses – Inter departmental transfers at cost or selling price.						
Unit III:	Basic concept of Royalty					[12 Periods]
Royalty Accounts- Introduction – Basic Accounting for Royalties – Royalty Agreements –Minimum rent and Short workings – Reporting and Disclosure – Issues and Challenges.						
Unit IV:	Branch Accounting and Hire purchase					[12 Periods]
Branch Accounts - Dependent Branch – Independent Branch (Excluding foreign branches) – Hire purchase system - Hire purchase and instalment systems including Hire Purchasing Trading account-Goods on sale or Return.						
Unit V:	Partnership					[12Periods]
Partnership Account – characteristics - Partnership Deed - Adjustment after closing the accounts - Admission of a partner - Retirement of a partner - Death of a partner - Dissolution of a partnership firm- Insolvency.						
Text Books:						
1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021						
Reference Books:						
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition. 2. Taxmann’s Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition- Taxmann publication - 2023.						
Web Resources:						
https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf						
https://nios.ac.in/media/documents/Seccour224New/ch_12.pdf						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	3		3	2	3	2	3
C02	1		1		2	3	1	1		2	1		1		
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Modeling with Excel	4	5	-	-	Core Theory
Course Introduction						
Financial Modeling is a tool to understand and perform analysis on an underlying business to guide decision-making, most often built in Excel.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To inculcate the knowledge of MS Excel					
CO 2:	To understand the basic statistics tools & methods					
CO 3:	To outline the Analytical commands in Excel					
CO 4:	To identify the statistical tools for problem solving					
CO 5:	To analyze a program using appropriate analytical tool					
Unit I:	Introduction					[12 Periods]
Excel basics- - Excel Features-Financial – Logical- Statistical – Mathematical- Shortcuts for Financial Modelers						
Unit II:	Internet					[12 Periods]
Formula Auditing Tools for Debugging-Learning Modeling Using Excel-Graphic -Written Presentation- Data Analysis Tool Pack using (Company Annual Report)						
Unit III:	Document					[12 Periods]
Bond calculation capital budgeting-BEP- Management Reporting: Requirement to Consolidate And Summarize Data- Consolidating Data From Different Sources- Spread Sheet Report Managers.						
Unit IV:	Spreadsheet					[12 Periods]
Spread Sheet and its Business Applications –Inserting Charts – Pie, Line, Bar, etc... Application of Mathematical & Statistical operations; ROUND ALL, SUM, SUMIF, COUNT, COUNTIF, AVERAGE, MAX, MIN.						
Unit V:	Practical Applications					[12 Periods]
Practical Applications - Loan & Lease statement; Ratio Analysis, Graphical representation of data Payroll statements: Frequency distribution – Cumulative and calculation of Means – Mode and Median; Regression.						
Text Books:						
1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi.						
Reference Books:						
1. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication. 2. Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi.						
Web Resources:						
1. https://www.geektonight.com/computer-applications-in-business-pdf/ 2. https://examupdates.in/computer-application-in-business-notes/						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Entrepreneurship Development	4	5	-	-	Core Theory
Course Introduction						
This course will help the students to carry out business research						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Understand the fundamentals of entrepreneurship, business principles and ideas – with a focus on global business environment.					
CO 2:	To Use entrepreneurial development programme of the government.					
CO 3:	To Form a business plan.					
CO 4:	To Determine the right time to scale up a business.					
CO 5:	To Understand the laws governing entrepreneurship in India and abroad.					
Unit I:	Theories of Entrepreneurship					[12 Periods]
Entrepreneur- meaning and definition, Theories of Entrepreneurship: Economic Entrepreneurship Theories, Psychological Entrepreneurship Theories, Personality Traits theory, Locus of Control, Need for Achievement theory, Traits of Successful Entrepreneurs, Types of Entrepreneurs, Clarence Danh of Classification, Arthur H. Cole Classification, Classification on the Basis of Ownership, Classification Based on the Scale of the Enterprise.						
Unit II:	Entrepreneurial Motivation					[12 Periods]
Entrepreneurial Motivation, the Needs Framework, Entrepreneurship Development Programmes (EDPs), The Kakinada Experiment, Objectives of Entrepreneurship Development Programmes (EDPs), The Entrepreneurship Development Programme Model in India, Criteria for the Evaluation of EDPs.						
Unit III:	Forming a Business Plan					[12 Periods]
Forming a Business, Business Structure, Creating a Business Plan, Market Size Analysis, Funding a Business Plan, Regulations and Laws, Sustaining a Business, Customer Satisfaction, Customer Service scenario in India, Managing cash flows, Employee Buy-in, HCL, Government Incentives and Resources.						
Unit IV:	Growing the Business					[12 Periods]
Growing the business, Managing creativity, Innovation and the sense of ownership in a Growing Organization, Creativity and Innovation, Strategies for Growth, Organic and Inorganic Growth, Growing the business across geographical borders.						
Unit V:	The Global Entrepreneur					[12 Periods]
Laws and regulations that govern entrepreneurship, Things to know and plan before setting up a venture for the global market, Ideas to arrange for finances, Support system for entrepreneurs, Identifying opportunities in the global market, Case studies.						
Text Books:						
1. Hatten, Timothy S., “Small Business Management: Entrepreneurship and Beyond”, Mason, Cengage Learning						
Reference Books:						
1. Bansal, Rashmi, “Connect the Dots”, New Delhi, Westland 2. Bansal, Rashmi, “Stay Hungry, Stay Foolish”, New Delhi, Westland						

Web Resources:

<https://www.youtube.com/watch?v=xfXspD1FdQU>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Application of AI in Business Analytics	4	5	-	-	Core Theory
Course Introduction						
Using AI techniques and algorithms, including machine learning, deep learning, and natural language processing, and how they can be utilized to analyze and derive insights from large datasets. Emphasis will be placed on hands-on experience with popular AI tools and platforms used in business settings.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Understand the foundational concepts of artificial intelligence and its applications in business analytics					
CO 2:	To Apply machine learning algorithms to analyze and interpret business data effectively.					
CO 3:	To Implement deep learning techniques for advanced data analysis tasks, such as image recognition and natural language processing					
CO 4:	By Evaluate the ethical implications and limitations of AI technologies in business contexts					
CO 5:	Utilize AI-powered tools and platforms to derive actionable insights from large datasets for business decision-making.					
Unit I:	Introduction to Artificial Intelligence					[12 Periods]
Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making.						
Unit II:	Fundamentals of Machine Learning					[12 Periods]
Introduction to machine learning algorithms - Supervised, unsupervised, and reinforcement learning - Feature engineering and selection - Evaluation metrics for machine learning models						
Unit III:	Deep Learning of Artificial Intelligence					[12 Periods]
Basics of neural networks - Convolutional neural networks (CNNs) for image analysis - Recurrent neural networks (RNNs) for sequential data - Transfer learning and pre-trained models						
Unit IV:	Natural Language Processing (NLP)					[12 Periods]
Introduction to NLP and its applications in business - Text preprocessing techniques - Sentiment analysis and text classification - Named Entity Recognition (NER) and text summarization						
Unit V:	AI in Business Analytics					[12 Periods]
AI-powered analytics tools and platforms - Case studies of AI implementation in various industries - Real-world applications of AI for business decision-making - Challenges and future trends in AI and business analytics						
Text Books:						
1."Artificial Intelligence: A Modern Approach" by Stuart Russell and Peter Norvig						
Reference Books:						
1. Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die" by Eric Siegel 2."Python Machine Learning" by Sebastian Raschka and Vahid Mirjalili						
Web Resources:						
https://annamalaiuniversity.ac.in/affcl/download/syllabus_2022/ug%20pdf/1.%20B.Com..pdf						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Design Thinking	4	5	-	-	Core Theory
Course Introduction						
Design Thinking is a human-centered approach to innovation that draws from the designer's tool kit to integrate the needs of people, the possibilities of technology, and the requirements for business success. In this course, students will learn the principles and methodologies of Design Thinking and apply them to solve complex problems across various domains.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Ability to empathize with users and understand their needs					
CO 2:	By Apply Proficiency in problem - solving and innovation.					
CO 3:	To Skills in prototyping and iterative design.					
CO 4:	Under Capacity to apply Design Thinking methodologies across various contexts					
CO 5:	To understand the implementation of work in iterate through creative thinking					
Unit I:	Introduction to Design Thinking					[12 Periods]
Understanding the principles and philosophy behind Design Thinking. - Historical overview and key influencers.						
Unit II:	Empathize and Define					[12 Periods]
Techniques for empathizing with users and understanding their needs. - Problem definition and framing.						
Unit III:	Ideate					[12 Periods]
Brain storming techniques for generating innovative ideas- Prototyping methods to visualize solutions.						
Unit IV:	Prototype and Test					[12 Periods]
Building and testing prototypes - Iterative design process.						
Unit V:	Implement and Iterate					[12 Periods]
Strategies for implementing solutions. - Continuous improvement through iteration.						
Text Books:						
1. Brown, T. Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation.						
Reference Books:						
1."Creative Confidence: Unleashing the Creative Potential Within Us All" by David Kelley and Tom Kelley explores how to tap into one's creative abilities to solve problems.						
2."Design Thinking: Understand – Improve – Apply" edited by Hasson Plattner, Christoph Menial, and Larry Leifer provides insights into the theory and practice of Design Thinking with real-world case studies.						
Web Resources:						
https://universitykart.com/university/universitycourse/xlri-jharkhand/mba-designthinking						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting- I	4	4	-	-	Core Theory
Course Introduction						
Corporate accounting constitutes a range of processes, systems, and principles that enable companies to accurately record, analyze, and interpret financial information. It involves not only the preparation of financial statements but also the implementation of controls, strategic planning, and resource allocation.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Explaining about the basic provisions towards issue of shares in market					
CO 2:	Understanding the concepts of debenture and its accounting					
CO 3:	Analyze the companies final accounts and Managerial Remuneration					
CO 4:	Estimating methods of goodwill and shares.					
CO 5:	Examine various procedures related to liquidation of companies					
Unit I:	Issue of shares					[12 Periods]
Introduction – Types of Shares - Issue of shares : Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares – Rights Issue - Underwriting.						
Unit II:	Redemption					[12 Periods]
Redemption on Preference Shares - Debentures - Issue - Redemption – Sinking Fund Method – Insurance Policy Method.						
Unit III:	Final Accounts of Companies					[12 Periods]
Final Accounts of Companies Provisions relating to preparation of final accounts - Calculation of Managerial Remuneration.						
Unit IV:	Valuation of Goodwill and Shares					[12 Periods]
Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill and Shares – Average Profit Method-Super Profit Method-Capitalization Method-Net Asset Method- Yield Method – Fair value Method.						
Unit V:	Liquidation of Companies					[12Periods]
Liquidation of Companies – Modes of Winding up - Statement of Affairs -Deficiency account or Surplus Account.						
Text Books:						
1. Corporate Accounting T.S.Reddy & Dr.Murthy						
Reference Books:						
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition2021						
2. Corporate Accounts; Gupta. R.L.and Radhaswamy. M: Sultan Chand and Sons, New Delhi-2023						
Web Resources:						
https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	3		3	2	3	2	3
C02	1		1		2	3	1	1		2	1		1		
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Client Relationship Management	4	5	-	-	Core Theory
Course Introduction						
This course will help students to know the key elements of managing client relationships, and how to evaluate the strategies and technologies commonly used in client relationship.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Explore the nature of client-supplier-organisation relationships					
CO 2:	Measure the association between company performance and client satisfaction					
CO 3:	Analyse CRM models.					
CO 4:	Designing effective client acquisition programme					
CO 5:	Strategies the development and termination of client relationship.					
Unit I:	Fundamentals of CRM					[12 Periods]
Understanding Relationships: What is a relationship? Relationship Quality, Why companies want relationships with Clients? Why companies do not want relationships with Clients? Why Clients want relationship with suppliers? Why Clients do not want relationships with suppliers?						
Unit II:	Client Satisfaction					[12 Periods]
Loyalty – Business Performance Linkage, Satisfaction – Profit Chain, Relationship Management Theories.						
Unit III:	Introduction to CRM					[12 Periods]
Introduction, Strategic CRM, Operational CRM, Analytical CRM, Collaborative CRM, Misunderstandings about CRM, Defining CRM, CRM constituencies, Commercial and Not for Profit context of CRM, Models of CRM.						
Unit IV:	E –CRM					[12 Periods]
Introduction, Importance of e-CRM in Service Marketing, Challenges involved in formulating and implementing e-CRM strategies, e-CRM architecture and its components, Five engines of e-CRM, Evolution of e-customer and e-marketing, e-CRM for personalized services						
Unit V:	Client Acquisition					[12 Periods]
What is a new Client? Understanding Client Value, Sources of Client Value, Customization, Value from Products – Services-Processes – People – Physical Evidence – Client Communication - Channels, Client Value Estimates, Prospecting, KPI of a Client acquisition programme, Making the right offer, Operational CRM Tools, Support from CRM Analytics						
Text Books:						
1 Customer Relationship Management – Concepts and Technologies by Francis Buttle, 2nd Edition, Butterworth Heinemann, Elsevier.						
Reference Books:						
1. Management – Perspectives from the Market Place by Simon Knox, Stan Maklan, Adrian Payne, Joe Peppard and Lynette Ryals, Elsevier.						
2. Relationship Management – Text & Cases, S. Shajahan, TMGH						
Web Resources:						
https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA3016.pdf						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Data Analytics with R	4	5	-	-	Core Theory
Course Introduction						
This course will expose the students to Data Analytics with R and to understand the Data science and its application.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Understand Data Science and its applications.					
CO 2:	Identify and implement appropriate control structures to solve a particular programming problem					
CO 3:	Demonstrate and recognize to make appropriate use of different types of data structures.					
CO 4:	Trained with R syntax knowledge about R language.					
CO 5:	Familiarize with industry and firms for their projects and business need, use data visualization through R Program					
Unit I:	Introduction to R					[12 Periods]
Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making.						
Unit II:	Elements in R					[12 Periods]
Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi – step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.						
Unit III:	Functions and Strings					[12 Periods]
Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.						
Unit IV:	Control Structures in R					[12 Periods]
Fund flow and cash flow statement meaning of fund flow statement-Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. Meaning of Cash flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.						
Unit V:	Budgeting and Budgetary Control					[12 Periods]
Budgeting – Cash Budget – Production Budget – Sales Budget – Flexible Budget –Zero based Budget.						
Text Books:						
1. Reddy & Murthy, Management Accounting, Margham Publications, Chennai, 2005.						
Reference Books:						
1. Dr. S.N. Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi, 2002						
2. MY Khan & P K Jain, Management Accounting, Tata Mc Graw-Hill, New Delhi.						

Web Resources:

https://annamalaiuniversity.ac.in/affcl/download/syllabus_2022/ug%20pdf/1.%20B.Com..pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Internet and web designing	4	4	-	-	Core Theory
Course Introduction						
This course aims at to familiarise the students about the audit and auditing process undertaken in an organisation.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Understand the history and infrastructure of the internet					
CO 2:	To Develop advanced HTML structure and forms					
CO 3:	To write JavaScript to enhance web interactivity					
CO 4:	To Build and deploy RESTful APIs with Node.js and Express.js.					
CO 5:	To Implement web security best practices.					
Unit I:	Introduction to the Internet and Web Technologies					[12 Periods]
History and Evolution of the Internet: Origins and growth Key milestones. Internet Infrastructure: Network fundamentals, ISPs, DNS, and web hosting, Web Protocols, HTTP/HTTPS, FTP, SMTP, IMAP, Browsers and Search Engines: How browsers work, Search engine optimization basic. Introduction to HTML: HTML structure, Basic tags and attributes, Creating a simple webpage.						
Unit II:	HTML and CSS					[12 Periods]
Advanced HTML, Semantic HTML5 elements, Forms and input types, Multimedia elements. CSS Fundamentals: Syntax and selectors, Box model, Tography and color. Advanced CSS: Flexbox and Grid layouts, Responsive design principles, Transitions and animations. CSS Frameworks: Introduction to Bootstrap/Tailwind CSS, Building layouts with frameworks. Project: Building a Multi-Page Website: Structuring page, Styling with CSS, Ensuring responsiveness						
Unit III:	JavaScript and Interactive Design					[12 Periods]
JavaScript Basics, Syntax and operators, Data types and variables, Functions and scope. DOM Manipulation: Selecting and modifying elements, Event handling. Creating dynamic content. Advanced JavaScript: Asynchronous JavaScript (Promises, Async/Await), Fetch API and AJAX, Error handling. Libraries and Frameworks: Introduction to jQuery Basics of React.js/Vue.js. Project: Interactive Web Application: Implementing user interactivity, Integrating APIs, Enhancing user experience with animations						
Unit IV:	Back-End Development and Databases					[12 Periods]
Introduction to Server-Side Technologies: Overview of back-end programming languages, Setting up a development environment. Node.js and Express.js: Basics of Node.js, Building RESTful APIs with Express.js. Database Fundamentals: SQL vs NoSQL, CRUD operations, Connecting databases to web applications. Introduction to MongoDB/MySQL: Setting up a database, Basic queries and operations. Project: Full-Stack Web Application, Developing a server-side application, Integrating the front-end with the back-end, Deploying the application.						
Unit V:	Advanced Topics and Best Practices					[12 Periods]
Web Security: Common security threats (XSS, CSRF, SQL Injection), Implementing security best practices. Performance Optimization: Optimizing assets and resources, Caching strategies, Analyzing performance with tools. Version Control and Collaboration: Introduction to Git and GitHub, Branching and merging, workflows. Web Accessibility: Importance of accessibility, Implementing ARIA roles and						

attributes, Testing for accessibility. Emerging Trends and Technologies: Progressive Web Apps (PWAs), Web Assembly, Future of web development.

Text Books:

1. FinTech Strategy: Linking Entrepreneurship, Finance, and Technology, Pável Reyes-Mercado, Palgrave Macmillan; 1st ed. 2021 edition.

Reference Books:

1. Doing Digital: Lessons from Leaders, Chris Skinner, Marshall Cavendish International (Asia) Pte Ltd, latest edition.
2. Innovations in Financial Services; Marcin Kotarba; Routledge; 1st Edition; 2020

Web Resources:

1. https://link.springer.com/chapter/10.1057/978-1-137-52225-2_2
2. <https://digitalleadership.com/blog/digital-business-models/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2		1	1	1	1	2	3		3	2	3	2	3
C02	1		1		2	3	1	1		2	1		1		
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting- II	4	4	-	-	Core Theory
Course Introduction						
This paper describes the characteristics of the accounting environment and corporate financial reporting requirements and details advanced financial accounting issues related to holding companies, banking, commercial insurance and Corporate Accounting Standards (IFRS).						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand the principles of Mergers and Amalgamation, Absorption and Internal Reconstruction.					
CO 2:	To know the operation of Holding Companies and solve the accounting problems.					
CO 3:	To Analysis the Banking Company Accounts (new formats).					
CO 4:	To understand the basic Principles of Company Insurance.					
CO 5:	To know the Human Resource Accounting and the Standards of IFRS.					
Unit I:	Introduction to Amalgamation					[12 Periods]
Amalgamation - Meaning and definition - Types of amalgamation: Nature of Merger, Nature of Purchase - Methods of accounting for amalgamation - absorption - internal and External reconstruction.						
Unit II:	Holding Company					[12 Periods]
Holding Company - Meaning - Minority Interest - Preparation of Consolidated Final Statement of Accounts - Contingent liability - Unrealized profit - Revaluation account - Bonus issues and payment of dividend.						
Unit III:	Basic concepts of Banking Companies					[12 Periods]
Accounts of Banking Companies - Meaning, Legal Requirements for Preparation of Profit and Loss Account. Guidelines for profit and loss account - Balance sheet format as per form A (New Format).						
Unit IV:	Insurance					[12 Periods]
Insurance Company accounts - general insurance and life insurance - under IRDA 2000 act (New format): Guidelines for Revenue account- profit and loss account -Balance sheet.						
Unit V:	Accounting Standards					[12 Periods]
Accounting standards of Joint stock companies- Human Resource Accounting: Meaning, Concept, Features and Objective - types of human resource accounting - Meaning and Definition of IFRS.						
Text Books:						
1. Corporate Accounting T.S.Reddy & Dr.Murthy.						
Reference Books:						
1. Corporate accounts - Gupta R.L & Radhaswamy M. Theory Method and Application - 13th Revised Edition 2006, sultan chand & Co., New Delhi.						
2. Advanced Accountancy, Part -I, Dr. M.A. Arulanandam, Himalaya Publication, New Delhi 2003						
Web Resources:						
https://commercelecturer.wordpress.com/2020/06/07/s3-b-com-corporate-accounting-syllabus/ https://pdfroom.com/category/corporate-accounting						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	3		3	2	3	2	3
C02	1		1		2	3	1	1		2	1		1		
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Applications of AI and Data Analytics in Accounting	4	5	-	-	Core Theory
Course Introduction						
This course explores the integration of artificial intelligence (AI) and data analytics within the field of accounting. It covers the theoretical foundations, practical applications, and implications of using AI and data analytics tools to enhance decision-making processes, financial reporting, auditing, and overall efficiency in accounting practices.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Understand the fundamentals of artificial intelligence (AI) and data analytics as applied to accounting.					
CO 2:	To Analyze the impact of AI and data analytics on financial reporting and auditing processes.					
CO 3:	To Apply AI tools and techniques for data-driven decision-making in accounting.					
CO 4:	To Evaluate the ethical considerations and challenges of implementing AI in accounting practices.					
CO 5:	To Critically assess case studies and real-world applications of AI and data analytics in accounting.					
Unit I:	Foundations of AI and Data Analytics					[12 Periods]
Overview of AI and machine learning: Definitions, types, and applications.- Introduction to data analytics: Descriptive, predictive, and prescriptive analytics - Data mining techniques and tools relevant to accounting.						
Unit II:	AI and Machine Learning in Financial Reporting					[12 Periods]
Automation of financial statement preparation using AI - Predictive analytics for financial forecasting - Natural language processing (NLP) for financial disclosures.						
Unit III:	AI in Auditing and Fraud Detection					[12 Periods]
Automated auditing techniques and tools.- AI-powered fraud detection and risk assessment.- Block chain technology and its role in audit trails.						
Unit IV:	Data Analytics for Decision-Making					[12 Periods]
Business intelligence (BI) and data visualization in accounting - Predictive analytics for budgeting and cost analysis - Real-time analytics and dashboards for performance management.						
Unit V:	Ethical and Legal Issues in AI and Data Analytics					[12 Periods]
Privacy concerns and data protection regulations - Bias and fairness in AI algorithms. - Ethical considerations in AI-driven decision-making.						
Text Books:						
1. Artificial Intelligence in Accounting and Auditing: Towards New Paradigms" by David B. Smith and Emma L. Johnson.						
Reference Books:						
. "Data Analytics for Accountants" by Ronald J. Huefner and Monroe J. Temple. - [Link to book]						

2. "Accounting Information Systems: The Crossroads of Accounting and IT" by Donna Kay and Ali Ovlia.

Web Resources:

<https://www.blockchain-council.org/ai/artificial-intelligence-in-accounting-all-you-need-to-know>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Research Methodology	4	5	-	-	Allied
Course Introduction						
To understand some basic concepts of research and its methodologies and emphasize the importance of Interpretation of Analysis and Report Writing.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand basic concepts of research and to define a research problem.					
CO 2:	Differentiate the sampling design and Sampling Techniques.					
CO 3:	Analyze and process the data and to apply statistical tools.					
CO 4:	Identify the level of significance.					
CO 5:	Interpret the analysed data and prepare a research report.					
Unit I:	Research					[12Periods]
Meaning – Objectives – Types of Research – Significance of Research -Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.						
Unit II:	Sampling					[12 Periods]
Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error						
Unit III:	Sources of Data					[12 Periods]
Methods of Data Collection – Primary Data – Interview Method –Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation						
Unit IV:	Analysis of Data					[12 Periods]
Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chi square test – t test – F test – ANOVA – Scaling Techniques.						
Unit V:	Interpretation and Report Writing					[12 Periods]
Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution for Writing Research Reports.						
Text Books:						
1. Kothari.C.R, (2023). Research Methodology (Methods & Techniques). New Age International Private Limited, New Delhi.						
Reference Books:						
1. Rao.K.V, (2012). Research Methodology in Commerce and Management. (First Edition), Sterling Publishers Pvt.Ltd , New Delhi.						
2. Sharma.D.K and Gupts.A.K, (2009). Business Research Methods. (First Edition), Vaya Education of India, Delhi.						
Web Resources:						
https://www.researchgate.net/publication/363032252 Research Methodology Notes						
https://paperpal.com/blog/academic-writing-guides/what-is-research-methodology						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2	3		1	1	3	1	1	1	2	1	3		2
C02	3	1	1	1	2	3	1	3	3	2	2	3		1	3
C03	3	2	1		2	1	3	1	1	1	1	1		2	3
C04	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
C05	3	3	2		2	1	3	1	2	1	2	2			1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Investment management	4	5	-	-	Core Theory
Course Introduction						
Investment management is the process of making decisions about investments. It involves researching, selecting, and monitoring a portfolio of assets that match an investor's goals, risk profile, and timeframes.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recall various investment avenues and personal finance.					
CO 2:	Explain securities markets, regulation and its instruments					
CO 3:	Identify fundamental analysis of an organization using financial data information.					
CO 4:	Examine technical analysis of an organization using financial data information.					
CO 5:	Evaluate risk return of securities in different investment proposal					
Unit I:	Introduction					[12 Periods]
Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.						
Unit II:	Capital Market					[12Periods]
Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.						
Unit III:	Fundamental and Technical Analysis					[12 Periods]
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.						
Unit IV:	Investment Alternatives					[12 Periods]
Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – LIC.						
Unit V:	Portfolio Management					[12 Periods]
Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model (CAPM).						
Text Books:						
1. BhallaV.K,"Investment Management", New Delhi, S-Chand & Co,2008						
Reference Books:						
1. Chandra Prasanna,"Investment Analysis and Portfolio Management", Chennai,McGraw Hill Education (India) Pvt Ltd,2021						
2. Avadhani V.A,"Investment Management", Mumbai,Himalaya Publications,2012.						
Web Resources:						
https://onlinecourses.swayam2.ac.in/imb19_mg09/preview						
https://onlinecourses.nptel.ac.in/noc21_mg99/preview						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	2	2	1	2	3	1	2	2	1	3	3	1	2	2	1
C02	3	1	2	3	1	1	2	1	3	2	1	1	3	1	2
C03	2	3	3	2	3	2	1	3	2	1	3	2	2	3	3
C04	3	2	3	3	1	3	2	3	3	2	1	3	3	2	3
C05	2	1	3	2	2	2	3	2	1	3	2	2	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Cost Accounting	4	5	-	-	Core Theory
Course Introduction						
This course aims the students to acquire knowledge and develop skills on Cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overheads.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand fundamental concepts of Cost Accounting for Cost Elements & cost sheet.					
CO 2:	To create Costing reports including methods of issue and pricing methods.					
CO 3:	To evaluate the different wages & incentives and Labour Turnover.					
CO 4:	To interpret variable and fixed cost variances and computation of machine hour rate.					
CO 5:	To apply Cost Accounting methods to optimize the use of people, resources and materials.					
Unit I:	Introduction to Cost Accounting					[12 Periods]
Definition - Nature and Scope – Cost Accounting Vs Financial Accounting - Cost Accounting Vs Management Accounting –Classification of Costs – Cost sheet: Prime cost, Work cost, Cost of Production , COGS.						
Unit II:	Material Control					[12 Periods]
Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials– EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO– HIFO –Simple and Weighted Average Method.						
Unit III:	Labour					[12 Periods]
Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments– Rowan Plan- Halsay plan - Labour Turnover - Meaning, Causes and Measurement.						
Unit IV:	Overheads					[12 Periods]
Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.						
Unit V:	Methods of Costing					[12 Periods]
Methods of Costing- Unit Costing - Job Costing - Process Costing (Normal and abnormal loss and gain only) - Operating Costing.						
Text Books:						
1. Jain S.P. and Narang K.L-Cost Accounting						
Reference Books:						
1. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons.						
2. Reddy, T.S and Hariprasad Reddy, Y, Cost Accounting, Margam Publications.						
Web Resources:						
https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Cost_Accounting.pdf						
https://old.mu.ac.in/wp-content/uploads/2017/01/Cost-Accounting.pdf						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	3	3	1	1	3	3	1	2	3	3	2	2	3	3
C02	3	2	3	2	3	1	3	1	1	3	2	2	1	3	2
C03	3	3	2	1	3	3	3	2	1	2	2	3	2	3	3
C04	3	1	2	3	2	3	1	1	3	3	3	2	3	3	1
C05	3	3	3	2	1	2	2	1	2	3	1	2	2	3	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Taxation	4	5	-	-	Core
Course Introduction						
Taxation provides various concepts of income tax and related terminologies and familiarize with calculation of income under different heads. It also helps gain knowledge on the process of set off and carry forward of losses while computing total income.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Outline the various terminologies related to income tax.					
CO 2:	Understand the method of calculating and levying tax.					
CO 3:	Apply the various tax laws and available provisions in tax computations.					
CO 4:	Evaluate the set off and carry forward of losses while calculating personal income.					
CO 5:	Analyze self-assessment of income and tax computation.					
Unit I:	Basic Concepts					[12Periods]
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assesses –Scope of Income – Charge of Tax – Residential Status – Exempted Income.						
Unit II:	Computation of Income Under Different Heads:					[12 Periods]
Heads of Income: Income from Salaries– Allowances – Perquisites –Retirement Benefits – Gratuity – Pension – Earned Leave Salary – Income from House Property – Annual Value of House Property – Computation Under Different Circumstances – Deduction From Annual Value– Income from House Property.						
Unit III:	Profit and Gain					[12 Periods]
Profit and Gains of Business or Profession – Income from Other Sources..						
Unit IV:	Capital Gains					[12 Periods]
Capital Gains – Capital Assets – Transfers – Long term and Short term Capital Gains - Cost of acquisition – Cost of improvement – Exempted Capital Gains.						
Unit V:	Total Income and Tax Liability					[12 Periods]
Set off and carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.						
Text Books:						
1. Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi.						
Reference Books:						
1. Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers. 2. Taxation Laws(Law Of Income Tax) -Dr.Kailash Rai, Dr. Narender Kumar -Publisher- Allahabad Law Agency						
Web Resources:						
https://www.britannica.com/money/taxation https://lawnotes.co/category/llb/law-of-taxation/						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3		2		3		1	1		2	2	1	3		2
C02		3	1	1	2		3	3	3	2	2	3	2	3	2
C03	1	3		2	2	3		2			3	3		2	2
C04	1	1	1		3	3		2	1	3	1	1	3	3	
C05	1	3		3	1	1			3	2		2	3	3	1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial markets & Institutions	4	5	-	-	Core Theory
Course Introduction						
Upon successful completion of Financial Management, the student will be able to: Demonstrate an understanding of the overall role and importance of the finance function. Demonstrate basic finance management knowledge. Communicate effectively using standard business terminology.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To introduce students to the world of financial services.					
CO 2:	To enrich student's understanding of the fundamental concepts and working of financial service institutions					
CO 3:	To equip students with the knowledge and skills necessary to become employable in the financial service industry.					
CO 4:	To differentiate between fund based and fee based financial activities of the Indian financial system.					
CO 5:	To acquire an understanding of various concepts related to leasing, hire purchase, factoring, bill discounting, VC and Merchant banking.					
Unit I:	Introduction					[12 Periods]
Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulations.						
Unit II:	Money Markets					[12 Periods]
Money markets - Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments.						
Unit III:	Banking & Systems					[12 Periods]
Reserve Bank of India: and Commercial Bank Organization, management and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions – MFIs.						
Unit IV:	Insurance					[12 Periods]
Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority- role and functions.						
Unit V:	Non-Banking Financial Institutions					[12 Periods]
Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance- Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.						
Text Books:						
E Gardon & K Natarajan: Financial Markets & Services, HPH, 7th Edition, Mumbai						

Reference Books:

- 1.V.A. Avadhani : Financial Services in India, HPH, 2009, 1st Edition.
2. Khan. M. Y., “ Financial Services”, 2010, 5th Edition, Tata Mc Graw Hill, Pvt. Ltd., New Delhi.

Web Resources:

<https://www.fisdom.com/financial-markets-and-institutions/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	3	3	1	1	3	3	1	2	3	3	2	2	3	3
C02	3	2	3	2	3	1	3	1	1	3	2	2	1	3	2
C03	3	3	2	1	3	3	3	2	1	2	2	3	2	3	3
C04	3	1	2	3	2	3	1	1	3	3	3	2	3	3	1
C05	3	3	3	2	1	2	2	1	2	3	1	2	2	3	3

emester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Data Visualization with Tableau	4	5	-	-	Core Theory
Course Introduction						
This course will train the students in using Tableau for Visualization.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Create different types of charts, tables, Dashboard					
CO 2:	Identify the key techniques and theory used in visualization, including data models, Graphical perception and techniques for visual encoding and interaction					
CO 3:	Outline the Exposure to a number of common data domains and corresponding analysis tasks, including multivariate data, networks, text and cartography.					
CO 4:	Summarize the basic Practical experience building and evaluating visualization systems.					
CO 5:	Use advanced visualization techniques for organizational insights					
Unit I:	Introduction					[12 Periods]
Introduction to Data visualization, Features of good data visualization, Functions of data visualization. Table vs. Graphical representation. Descriptive plots, Box plot, Distribution plot. Common display charts, when to use each type of charts.						
Unit II:	Graphs					[12 Periods]
Integration of various graphs, Extensions of Scatter plots, Parallel Coordinates, Radar figures.						
Unit III:	Dashboards					[12 Periods]
Creating Dash boards for business, Sales Dashboard, Customer preference dashboard.						
Unit IV:	Visualization with Tableau 1					[12 Periods]
Tableau Software Ecosystem, Toolbar Icons, Data Window and Aggregation, Connect to Data, Measure Names, Number of Records & Measures, Joining Database, Cross-tabulation						
Unit V:	Visualization with Tableau 2					[12 Periods]
Heat Maps, Tree maps, Bar Chart, Line Chart, Area Fill Charts, Pie Chart, Scatter Plot, Circle View, Bullet Graph, Packed Bubble, Histogram, Boxplot and Gantt Chart, Sorting Data, Enhancing Views with Filters, Sets, Groups & Hierarchies.						
Text Books:						
1. Tableau: Your Data, Daniel G Murray						
Reference Books:						
1. Handbook of Data Visualization, Chun-houh Chen, Wolfgang Karl Hardle, Antony Unwin 2. Data Visualizations and Info graphics., Sarah K C Mauldin, Ellyssa Kroski, Rowman and Littlefield						
Web Resources:						
https://www.coursera.org/learn/analytics-tableau https://learningtableau.com/data-analyst-study-guide/#google_vignette						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	3	3	1	1	3	3	1	2	3	3	2	2	3	3
C02	3	2	3	2	3	1	3	1	1	3	2	2	1	3	2
C03	3	3	2	1	3	3	3	2	1	2	2	3	2	3	3
C04	3	1	2	3	2	3	1	1	3	3	3	2	3	3	1
C05	3	3	3	2	1	2	2	1	2	3	1	2	2	3	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management Accounting	4	5	-	-	Core Theory
Course Introduction						
Management accounting is a vital tool for managers to make decisions that benefit the organization. It involves creating statements, reports, and documents to track how well the business is performing.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Provide the fundamental knowledge and techniques in Management Accounting.					
CO 2:	Analyse the financial statements using ratio analysis.					
CO 3:	Determine the working capital of the business.					
CO 4:	Justify decision making using marginal costing.					
CO 5:	Formulate budget and exercising budgetary control.					
Unit I:	Nature of Management Accounting					[12Periods]
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Tools and Techniques of Financial Statement Analysis- Comparative and Common size statements - Trend Analysis.						
Unit II:	Ratio Analysis					[12 Periods]
Ratio Analysis Definition - Significance and Limitations –Classification of Ratios: Profitability-Turnover – Liquidity- Solvency ratios. – Computation of Ratios from Financial Statements.						
Unit III:	Working Capital Management					[12 Periods]
Working Capital-working capital requirements in Computation-Fund flow analysis and Cash Flow Analysis.						
Unit IV:	Marginal Costing and Break-Even Analysis					[12 Periods]
Marginal Costing and Break-Even Analysis-Margin of safety – P/V ratio- Managerial Applications of marginal Costing-Significance and Limitations of Marginal Costing.						
Unit V:	Budgeting and Budgetary Control					[12 Periods]
Budgeting and Budgetary control – Definition-Importance-Essential- Classification of Budgets: Master Budget-Preparation of cash Budget-Sales Budget-Purchase budget-material budget-flexible budget – Zero budget.						
Text Books:						
1. Management Accounting - Dr.S.N Maheshwari. Sulthan Chand and Sons, New Delhi, 2004.						
Reference Books:						
1. Cost and Management Accounting - SP Jain and KL Narang, Kalyan Publisers, New Delhi 2. Accounting and Management - SK Batacharya, Vikas Publising House.						
Web Resources:						
https://mu.ac.in/wp-content/uploads/2022/10/Cost-and-Management-Accounting.pdf						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	3	3	3	3	3	3	3	1	3	2		1	3	3
C02	3	3	2	3	1	3	2	3	2			2		3	3
C03	3	3	3		3		3	3		1				3	3
C04	3	3			1	3	3		3		3	3	2	3	3
C05	3	2	2	1	3		3		3	1	2		1	3	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	E-commerce	4	5	-	-	Core
Course Introduction						
This course provides an overview of electronic commerce (e-commerce), exploring its foundations, technologies, business models, and implications for businesses and consumers. Emphasis is placed on understanding the principles and practices of conducting business online, including strategic considerations and practical applications.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand the concepts and evolution of e-commerce.					
CO 2:	Identify and evaluate different types of e-commerce business models.					
CO 3:	Analyze the technological infrastructure required for successful e-commerce operations					
CO 4:	Evaluate legal, ethical, and regulatory issues in e-commerce					
CO 5:	Develop strategies for marketing and promoting products/services in an online environment.					
Unit I:	Introduction to E-commerce				[12Periods]	
Overview of E-commerce: Definition, history, and evolution- Benefits and challenges of E-commerce- E-commerce business models: B2B, B2C, C2C, etc- E-commerce infrastructure: Platforms, payment systems, security.						
Unit II:	Technological Foundations				[12 Periods]	
Internet technologies and protocols - E-commerce software and development tools- Mobile commerce (m-commerce) and its implications.						
Unit III:	E-commerce Marketing and Advertising				[12 Periods]	
Digital marketing strategies: SEO, SEM, social media marketing- Customer relationship management (CRM) in E-commerce.- Consumer behavior in online markets.						
Unit IV:	Legal and Ethical Issues				[12 Periods]	
Regulatory environment: Privacy, security, taxation.- Intellectual property issues in E-commerce.- Cybercrime and fraud prevention.						
Unit V:	E-commerce Strategy and Implementation				[12 Periods]	
E-commerce strategy development - Case studies of successful E-commerce implementations - Future trends and innovations in E-commerce.						
Text Books:						
"E-commerce 202X: Business, Technology, Society" by Kenneth C. Laudon and Carol Guercio Traver.						
Reference Books:						
Electronic Commerce: The Strategic Perspective" by Richard T. Watson, Pierre Berthon, et al.						
Web Resources:						
https://www.forbes.com/advisor/in/business/what-is-ecommerce/						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO12	PSO 1	PSO 2	PSO 3
C01	3		2		3		1	1		2	2	1	3		2
C02		3	1	1	2		3	3	3	2	2	3	2	3	2
C03	1	3		2	2	3		2			3	3		2	2
C04	1	1	1		3	3		2	1	3	1	1	3	3	
C05	1	3		3	1	1			3	2		2	3	3	1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	principles of Auditing	4	5	-	-	Core Theory
Course Introduction						
This course introduces students to the field of auditing and assurance. It provides students with a sound understanding of fundamental auditing concepts and procedures, and the application of auditing standards.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To analyses Audit Environment					
CO 2:	To Explain need for independent audit					
CO 3:	Define Auditing Standards					
CO 4:	Defining Overview of the Audit Process					
CO 5:	Enable Audit Planning, Audit evidence and audit reports					
Unit I:	Introduction					[12 Periods]
Auditing–Definition of Auditing – Objectives of Auditing – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.						
Unit II:	Internal Control					[12 Periods]
Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching –Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.						
Unit III:	Verification and Valuation of Assets and Liabilities					[12 Periods]
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.						
Unit IV:	Join Stock Company					[12 Periods]
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.						
Unit V:	Investigation					[12 Periods]
Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.						
Text Books:						
1. B. N. Tandon, “Practical Auditing” ,S Chand Company Ltd .						
Reference Books:						
1. N. Tandon, “Practical Auditing” ,S Chand Company Ltd						
2. F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London						
Web Resources:						
https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf						
https://www.acecollege.in/CITS Upload/Downloads/Books/1068 File.pdf						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3