BACHELOR OF COMMERCE WITH BUSINESS ANALYTICS

SYLLABUS 2018-19

(Outcome Based Education)

Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A' Grade (2nd Cycle)

Dr. N.G.P.- Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

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BACHELOR OF COMMERCE WITH BUSINESS ANALYTICS

REGULATIONS

ELIGIBILITY:

A pass in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subject and as per the norms set by the Government of Tamilnadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce with Business Analytics Degree Examinations** of this College after a course of study of three academic years.

PROGRAMME EDUCATIONAL OBJECTIVES:

- On successful completion of the programme, the following are the expected Programme Educational Outcomes

- To acquire a particular skill-set to succeed in a business analytics career. Inquisitiveness, interpretation skills, thorough understanding of tools and methods, ability to do in-depth research and quantitative skills.

- Having a basic understanding in analytics, statistics, economics, accounting concepts, operation research.

- To develop students and help them to learn and apply modern decision technology and statistical methods to decision-making.

- To develop professional skills, ethical values, personal values among the students

- To get hold of destined critical and analytical positions out of progressive and comprehensive knowledge in information technology field

<center>**Programme Outcomes**</center>

On successful completion of the programme, the following are the expected Outcomes

PO NUMBER	PO STATEMENT
PO 1	To assimilate and to shine as Business analyst and finance experts
PO2	To get along with erudition in accounting concepts , policies and operations
PO 3	To gain a full scale knowledge in data analytics and lead to data scientist in IT sector
PO 4	To procure wisdom in communication and information technology to serve as analytics professionals
PO 5	To accumulate practical Knowledge in Business data Mining, Taxation and E-Filing, R Programming

SCHEME OF EXAMINATION

Course Code	Course Title	Ins Hours/ Week	Exam Duration	Exam CA	CE	Total	Credits
First Semester							
PART –I							
17UTL11T 17UHL11H 17UML11M 17UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French-I	5	3	25	75	100	3
PART -II							
17UEG12E	English-I	5	3	25	75	100	3
PART –III							
18UCM001	CORE- I :Principles of Accountancy	5	3	25	75	100	4
17UBA13B	CORE- II: Fundamentals of Business Analytics	5	3	25	75	100	5
17UBA13P	CORE Lab – I: Office Package	4	3	20	30	50	2
17UMA1AB	Allied- I: Mathematics for Business	4	3	25	75	100	4
PART –IV							
17UFC1FA	Environmental Studies	2	2	-	50	50	2
	Total	30				600	23
Second Semester							
PART –I							
17UTL21T 17UHL21H 17UML21M 17UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	5	3	25	75	100	3
PART –II							
17UEG22E	English-II	5	3	25	75	100	3
PART –III							
18UBP001	CORE- III: Advanced Accounting	5	3	25	75	100	5
18UBA23B	CORE – IV: Data mining and Business Intelligence	5	3	25	75	100	4
18UBA23P	CORE LAB-II: Computer Applications (Advanced Excel and Accounting Package)	4	3	20	30	50	2

M.J. [signature] 20/12/2019
BoS Chairman/HoD
Department of Commerce (BA)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

Dr.V. Rajendran
CHAIRMAN
Academic Council
Dr. N.G.P. Arts and Science College

17UMA2AB	Allied -II: Statistics for Business	4	3	25	75	100	4
PART -IV							
17UFC2FA	Value Education –Human Rights	2	2	-	50	50	2
	Total	30				600	23

Third Semester

PART –III							
17UBA33A	CORE- V: Marketing and Marketing Analytics	5	3	25	75	100	4
17UBA33B	CORE- VI : Relational Database Management Systems	5	3	25	75	100	4
18UCM002	CORE- VII: Cost Accounting	5	3	25	75	100	4
17UBA33P	CORE LAB –III: Structured Query language (Oracle)	4	3	20	30	50	2
18UFI001	Allied- III: Business Economics	4	3	25	75	100	4
18UBA001	Skill based Course - I: Research Methodology	3	3	20	55	75	3
PART –IV							
	NMEC: I:	2	2	-	50	50	2
17UFC3FA 17UFC3FB 17UFC3FC 17UFC3FD 17UFC3FE	Basic Tamil / Advanced Tamil (OR) Yoga for Human Excellence / Women's Rights/ Constitution of India	2	2	-	50	50	2
	Total	30				625	25

Fourth Semester

PART –III							
18UCM003	CORE – VIII: Management Accounting	6	3	25	75	100	5
17UBA43B	CORE –IX: Financial Management and Port Folio Analytics	6	3	25	75	100	4
17UBA43P	CORE LAB- IV: Marketing, Finance and Portfolio Analytics with SPSS	4	3	20	30	50	2
17UBA4AA	Allied- IV: Enterprise Resource Planning	6	3	25	75	100	4
17UBA4SA	Skill based Course -II: Operation Research	4	3	20	55	75	3

	PART –IV						
	NMEC: II:	2	2	-	50	50	2
17UFC4FA 17UFC4FB 17UFC4FC	Basic Tamil /Advanced Tamil (OR) General Awareness	2	2	-	50	50	2
	Total	30				525	22
Fifth Semester							
	PART –III						
18UBA53A	CORE – X: Corporate Accounting	5	3	25	75	100	4
17UBA53B	CORE –XI: Python for Data Analytics	4	3	20	55	75	3
18UBA53C	CORE- XII: Principles of Management	5	3	25	75	100	4
17UBA53D	CORE- XIII: Business Communication	4	3	20	55	75	3
18UBA53P	CORE LAB- V: Python for Data Analytics	4	3	20	30	50	2
17UBA53T	Industrial Training	Grade (A to C)					
17UBA5SA	Skill based Course - III: Company law and Secretarial Practice	3	3	20	55	75	3
	Elective – I:	5	3	25	75	100	4
	Total	30				575	23
Sixth Semester							
	PART –III						
17UBA63A	CORE –XIV: E- Commerce	6	3	25	75	100	4
17UBA63B	CORE –XV: 'R' Programming	5	3	25	75	100	5
17UBA63P	CORE LAB- VI: ' R' Programming Lab	4	3	20	30	50	2
17UBA6SA	Skill based Course -IV: Information Security	3	3	20	55	75	3
	Elective – II:	6	3	25	75	100	4
	Elective – III:	6	3	40	60	100	4
	PART –V						
17UEX65A	Extension Activity	-		50	-	50	2
	Total	30				575	24
	GRAND TOTAL					3500	140

(Student shall select any one of the following Course as Elective-I in Fifth semester)

ELECTIVE – I

S.No.	Course Code	Name of the Course
1.	18UCM007	Income Tax Law and Practice
2.	17UBA5EB	Entrepreneurial Development
3.	17UBA5EC	Micro Finance

(Student shall select any one of the following Course as Elective-II in Sixth semester)

ELECTIVE – II

S.No.	Course Code	Name of the Course
1.	18UCO003	Indirect tax
2.	17UBA6EB	Total Quality Management
3.	17UBA6EC	Financial Markets

(Student shall select any one of the following Course as Elective-III in Sixth semester)

ELECTIVE – III

S.No.	Course Code	Name of the Course
1.	17UBA6ED	Business Finance
2.	17UBA6EE	Supply Chain Management
3.	17UBA6EV	Project Work

NON-MAJOR ELECTIVE COURSES OFFERED BY DEPARTMENT

- The Department offers the following two papers as Non-Major Elective Courses for students other than the commerce.

- Student shall select the following subject as Non-Major Elective during their third and fourth semester.

S. No.	Semester	Course Code	Course Title
1.	III	17UNM34X	Business Ethics
2.	IV	17UNM44X	Analytics for Decision making

FOR PROGRAMME COMPLETION

STUDENTS SHALL COMPLETE:

Students have to complete the following:

1. Part I, II, III, IV and V as mentioned in the scheme.

2. Industrial training: Course code 17UBA53T

   - Student must undergo Industrial training for 15 days

   during Summer Vacation in IV Semester. Internal and external

   Examiner will evaluate the report in V Semester. Based on the

   performance Grade will be awarded as follows:

     A- 75marks and above

     B- 60-74 marks

     C- 40-59 marks

     Below 40 marks – Re Appear

TOTAL CREDIT DISTRIBUTION

Subjects	Credits	Total		Credits	Cumulative Total
Part I: Language	3	2x 100	200	06	12
Part II: English	3	2x 100	200	06	
Part III:					
Core	4	9 x 100	900	36	114
	5	4 x 100	400	20	
	3	2 x 75	150	06	
Core Practical	2	6 x 50	300	12	
Allied	4	4 x 100	400	16	
Skill Based	3	4 x 75	300	12	
Elective	4	3 x 100	300	12	
Part IV:					
Value Education	2	1x 50	50	02	12
Environmental studies	2	1 x 50	50	02	
Foundation Courses	2	2 x 50	100	04	
NMEC	2	2 x 50	100	04	
Part V:					
Extension	2	1 x 50	50	02	02
Total			**3500**	**140**	**140**

Earning Extra credits is **NOT MANDATORY** for programme completion

Extra credits:

Courses	Credit	Total Credits
BEC/ Self study courses	1	1
Hindi / French/ Other foreign Language approved by certified Institutions	1	1
Type Writing / Short Hand Course	1	1
Diploma/certificate/CA/ ACS/CMA Foundation	1	1
Representation – Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	1
Total		5

Rules:

The students can earn extra credits only if they complete the above during the programme period (I to V semester) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the VI Semester. (Earning Extra credits are not mandatory for programme completion)

1. Student can opt BEC course/ Self study course to earn one credit. They have to Enroll and complete any one of the course during their programme period before fifth semester (I semester to V semester).

Self Study Courses offered by the Department of
Commerce with Business Analytics

S. No	Semester	Course Code	Course Title
1	Semester	17UBASS1	Office Management
2	(III)	17UBASS2	Retail Management

2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate(Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their programme period (**first to fifth semester)**

3. Student can opt for Type writing /short hand course to earn one extra credit. He/she has to enroll and complete the course during their programme period to obtain certificate through **Tamil Nadu Board of Technical Education**

4. Student can opt for Diploma/certificate/CA/ACS/CMA foundation to earn one extra credit. Student who opt for Diploma/ Certificate course have to enroll any diploma/certificate course offered by Bharathiar University through our Institution. Student who opt for CA/ ACS/CMA have to enroll and complete the foundation level during the programme period.

5. Award Winners in Academic/ Representation in Sports /Social Activities/ Extra Curricular/ Co-Curricular Activities at University/ District/ State/ National/ International level can earn one extra credit.

18UCM001	CORE- I: PRINCIPLES OF ACCOUNTANCY	SEMESTER- I

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts	K1
CO2	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger accounts	K2
CO3	Capture the procedures relating to bills of exchange, Account current and Average due date	K3
CO4	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non- trading concerns	K2 & K4
CO5	Classify and apply appropriate methods of depreciation	K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	S	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

S – Strong, M – Medium, L - Low

18UCM001	CORE- I: PRINCIPLES OF ACCOUNTANCY	SEMESTER- I

Total Credits: 4

Hours Per Week: 5

Note: Distribution of Marks: 80% problems and 20%Theory.

CONTENTS

UNIT –I

Introduction – Advantages and Limitations of Accounting – Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account, Balance sheet with adjustments – Differences between Trial Balance and Balance sheet – Errors and their rectification –Types of errors.

UNIT – III

Bills of Exchange – Promissory notes and bills of exchange – Recording of transactions relating to bills – Books of Drawer and Acceptor – Honor and dishonor of bills –Renewal of bills – Retiring of bills under rebate –Average Due Date – Meaning – Advantages – Calculation of Average Due Date.

UNIT – IV

Bank Reconciliation Statement – Need – Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Non Trading Accounts - Receipts and Payments and Income and Expenditure Account and Balance sheet – Difference between Receipts and Payments and Income and Expenditure Account.

UNIT – V

Depreciation – Meaning – Causes – objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation – Straight line method – Diminishing Balance Method – Change in method of Depreciation – Sinking fund method.

TEXT BOOKS:

1. Reddy,T.S. and Murthy,A. 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. Jain,S.P., and Narang,K. 2014. **Financial Accounting. [**Fifth Edition]. Kalyani Publishers, New Delhi.

2. Gupta R.L 2009. **Financial Accounting**. Sultan Chand & Company Ltd., New Delhi.

3. Arulandam. M.A and Ramaan.K.S, 2012. **Advanced Accountancy**. [Revised Edition]. Himalaya Publishing House, Mumbai.

4. Nagarajan,K.L., Vinayaka,Nand Mani P.L. 2009. **Principles of Accountancy [First Edition].** Sultan Chand & Company Ltd, New Delhi.

5. Pillai. R.S.N and Bagavathi, Uma.S. 2012. **Fundamentals of Advanced Accounting (Volume I).** [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.

17UBA13B	CORE- II: FUNDAMENTALS OF BUSINESS ANALYTICS	SEMESTER-I

Total Credits: 5
Hours Per Week: 5

PREAMBLE:

To understand the Basic Concept of business analytics, Data warehouse, Data Mining in a systematic manner.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Know the concepts, Role of Business Analyst , Rules of Business & Business Analysis	K3
CO2	Obtain knowledge regarding Business view of Information Technology Applications and Data Definition, Types of Data	K1 &
CO3	Capture the Information relating to Business Intelligence and concepts	K1 & K4
CO4	Acquire stuff Data Integration , Data Warehouse, Data Modeling and Types	K1 & K4
CO5	Obtain knowledge Measures, Metrics, KPIs and Performance Management	K1 & K4

K1- Remembrance, K2 – analyze, K3 – Understand , K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	M
CO3	M	S	S	M	M
CO4	M	M	S	S	S
CO5	M	M	S	M	M

S-Strong: M-Medium; L-Low

17UBA13B	CORE- II: FUNDAMENTALS OF BUSINESS ANALYTICS	SEMESTER-I

Total Credits: 5
Hours Per Week: 5

CONTENTS

UNIT - I

Introduction to the BA Role: Business Analysis -Business Analyst - The evolving role of the Business Analyst - The BA roadmap: different levels of business analysis - The basic rules of Business & Business Analysis - Classical Requirements and Tasks performed by Business Analysts.

UNIT -II

Business view of Information Technology Applications: Core business process – Baldrige Business Excellence framework - Key purpose of using IT in business - Enterprise Applications - Information users and their Requirements. **Data Definition:** Types of Data – Attributes and Measurement – Types of data sets – Data quality – Types of Digital Data.

UNIT- III

Business Intelligence – Business Intelligence defined – Evolution of BI and Role of DSS, EIS, MIS and Digital Dashboards – Need for BI – BI value chain – Introduction to Business Analytics. **BI Definitions and Concepts –** BI Component Framework **–** Need for BI – BI Users – Business Intelligence applications – BI roles and responsibilities.

UNIT- IV

Data Integration – Data Warehouse – Goals – Data sources – Extract – Transform, Load – Data Integration – Technologies – Data Quality maintenance – Data profiling. **Data Modeling –** Basics – Types

UNIT- V

Measures, Metrics, KPIs and Performance Management – Definition – Measurement system terminology – Role of Metrics and metrics supply chain – fact based decision making and KPIS use of KPIs – potential source for metrics. **Enterprise Reporting**

TEXT BOOKS:

1. RN Prasad, Seema Acharya **Fundamentals of Business Analytics** Wiley **Publisher** Reprint Edition 2014
2. Pang-Ning Tan Michael Steinbach, Vipin Kumar **Introduction to Data Mining** Pearson Education Current Edition

BOOK FOR REFERENCE:

1. Haydn Thomas – Demonoid Business Analysis Fundamentals Pearson **Publisher** First Edition, 2014

17UBA13P	CORE LAB – I: OFFICE PACKAGE	SEMESTER– I

Total Credits: 2
Hours Per Week: 4

I – MS WORD

1. Preparation of Chairman's speech/ Auditor's report / Minutes / Agenda and perform the following operations:
   Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Preparation of invitation for the college function using Text boxes and clip parts.

3. Preparation of invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

4. Preparation of Class Time Table and perform the following operations:

5. Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

6. Preparation of Shareholders meeting letter for 10 members using mail merge operation.

7. Preparation of Bio–Data by using Wizard/ Templates.

8.

II– MS EXCEL

1. Preparation of a mark list of your class (minimum of 5 subjects) and perform the following operations:
   Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions.

2. Preparation of a Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formulas.

3. Develop the different type of charts (Line, Pie, Bar) to illustrate year–wise performance of sales, purchase, profit of a company by using chart wizard.

4. Preparation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions

III – MS POWERPOINT AND MS ACCESS

1. Preparation of PowerPoint presentation for a Product/Company Advertisement. The slides should include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. Using options Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.

2. Preparation of PowerPoint presentation for organization chart.

3. Presentation of slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:

4. Creation of different slides, changing background color, font color using word art.

5. Preparation of a payroll database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

6. Creation of Product Database and preparation of Forms and Reports using wizard. Gather Name of the product, price, quantity and other descriptions for ten products and enter in the Access table.

17UMA1AB	ALLIED - I : MATHEMATICS FOR BUSINESS	SEMESTER– I

Total Credits: 4
Hours Per Week: 4

PREAMBLE:

To gain the basic mathematics concepts and formulate the mathematical problems.

Apply mathematical techniques to solve the modern business problems.

COURSE OUTCOMES:

In the successful completion of the course, student will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Learn basic concepts of set theory and Venn diagrams.	K1
CO2	Use mathematical logic to find the terms of series and sequence.	K2
CO3	Perform basic operations in matrices and solve the linear equations.	K2
CO4	Understanding the basic terms and independently solving of business problem.	K3
CO5	Develop and solve the unknown values using interpolation.	K3

Mapping with Programme outcomes

CO5/PO5	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	M	M	S	M
CO3	S	M	M	M	M
CO4	M	M	S	M	M
CO5	M	M	M	S	S

S-Strong : M-Medium : L-Low

17UMA1AB	ALLIED -I : MATHEMATICS FOR BUSINESS	SEMESTER– I

Total Credits: 4
Hours Per Week: 4

CONTENTS

UNIT – I

Set theory – Definition – Notations – Description of sets – Types of sets – Venn diagrams – Set operations – Laws and properties of sets – Number of elements (Sums involved in two sets only)

UNIT – II

Sequence and series – Arithmetic progression – Geometric progression – Simple interest Problems – Compound interest problems.

UNIT – III

Matrix: basic concepts – Types of matrices – Matrix operations – Determinants – Cramer's Rule – Inverse of a matrix – Matrix method – Rank of matrix.

UNIT – IV

Effective rate of interest – Sinking fund – Annuity – Present value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – V

Interpolation: Binomial – Newton's and Lagrange methods. (Simple problems only)

TEXT BOOK:

Navnitham, PA. 2013. **Business Mathematics and Statistics**, Jai publishers.

UNIT- I : **Chapter 3**
UNIT- II : **Chapter 1**
Chapter 2 (Upto Pg.No 61)
UNIT - III : Chapter 4 (Upto Pg.No 200)
UNIT - IV : Chapter 2 (Pg.No 61 – 88)
UNIT – V : Chapter 15 (Upto Pg.No 643)

REFERENCE BOOKS:

1. sundaresan and jayaseelan.2008**. Introduction to business Mathematics**. Sultan chand Co & Ltd, Newdelhi.

2. Ranganath G.K, sampamgiram C.S and Rajan Y.2006, **A Text Book Business Mathematics**. Himalaya Publishing House.

17UFC1FA	PART-IV: VALUE EDUCATION-ENVIRONMENTAL STUDIES	SEMESTER - I

Total Credits: 2
Hours per week: 2

CONTENTS

UNIT- I

The Multi Disciplinary Nature of Environmental Studies: Definition, scope and importance-Need for public awareness-Natural resources-Natural resources and associated problems-Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyle…

UNIT- II

Eco System: Concept of an eco system-structure and function of eco system-Producers, consumers and decomposers-Energy flow in the eco system-Ecological succession-Food chain, food webs and ecological pyramids-Forest ecosystem-Grassland eco system-Desert eco system-Aquatic eco system…

UNIT- III

Bio Diversity and its Conservation Introduction Definition: Genetic, Species and Eco System Diversity-Bio Geographical Classification Of India: Value of bio diversity: conceptive use, productive use, social, ethical and option values-bio diversity at global, national and local levels-India as a mega diversity nation, hot spots-threats: habitat loss, poaching of wild life-man wild life conflicts-endangered and endemic species of India, conservation of bio diversity….

UNIT- IV

Environmental Pollution: Definition-causes, effects and control measures of air, water, soil, noise, thermal pollution-soil waste management: causes, effects

and control measures of urban and industrial wastes-prevention of pollution-pollution case studies-disaster management: floods, earthquake, cyclone and landslides…

UNIT- V

Social Issues and the Environment: Sustainable development-urban problems related to energy-water conservation, rain water harvesting, watershed management-resettlement and rehabilitation of people ;its problems and concerns-environmental ethics: issues and possible solutions-climate change, global warming, ozone layer, depletion, acid rain, nuclear accidents and holo cause -consumerism and waste products-environmental protection act-air, water act-wild life protection act-forest conservation act-issues involved in enforcement of environmental legislation-public awareness-human population and the environment.

TEXT BOOK:

1. Kumaraswamy. K, A. Alagappa Moses and M. Vasanthy. 2001, **Environmental Studies.** Thanjavur- National Offset Printers.

18UBP001	CORE- III: ADVANCED ACCOUNTING	SEMESTER- II

Total Credits: 5
Hours Per Week: 5

PREAMBLE:

To understand accounting topics and advanced concepts in a flexible, step-by-step approach.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Know the concepts, of consignment , Joint venture and to pass journal entries and prepare ledger accounts	K2 & K4
CO2	Obtain knowledge to prepare Branch accounts, Hire purchase and Installment system	K2 & K4
CO3	Capture the procedures relating Partnership Accounts **–** Division of Profits and to Calculate of Ratios – Goodwill	K2 & K4
CO4	Know the concepts, of Retirement and Death of a Partner	K2 & K4
CO5	To gather Knowledge about the Circumstances or modes of Dissolution Garner Vs. Murray Rule	K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	M
CO3	M	S	S	M	M
CO4	M	M	S	S	S
CO5	M	M	S	M	M

S-Strong: M-Medium; L-Low

18UBP001	CORE- III: ADVANCED ACCOUNTING	SEMESTER- II

Total Credits: 5
Hours Per Week: 5

Note: Distribution of Marks: 80% Problems and 20%Theory.

CONTENTS

UNIT – I

Consignment: Features – Proforma invoice – Account sale – Delcredere commission – Accounting treatment in the books of the consignor and the consignee –Valuation of consignment stock – Normal Loss. Joint venture: Features – Difference between joint venture and consignment, Accounting Procedure – Methods of recording Joint venture Transactions – When one of the co-ventures is appointed to manage the joint venture only.

UNIT – II

Branch accounts – Dependent Branches – Features –Accounting in respect of Dependent Branches – Debtors System only – Cost Price and Invoice Price – Independent branches theory only – Hire purchase and Installment system – Difference between Hire Purchase System and Installment System – Calculation of Interest – Accounting Procedure – Hire purchase trading accounts (Debtors Method only).

UNIT – III

Partnership Accounts – Division of Profits – Capital Accounts – Fixed and Fluctuating Capital – Guarantee of Profits – Admission of Partner - Calculation of Ratios – Goodwill: Need for valuation of goodwill - Treatment of Goodwill. Revaluation of Assets and Liabilities

UNIT – IV

Retirement (Excluding Retirement cum admission) and Death of a Partner: Calculation of New Profit sharing Ratio – Treatment of Goodwill on Retirement/Death of a partner – Adjustment of capital after retirement. Death of a Partner: Mode of payment – Special Treatments.

UNIT – V

Dissolution of Partnership: Meaning and Definition – Circumstances or modes of Dissolution – Settlement of Accounts – Accounting Treatment – Insolvency of a Partner: Garner Vs. Murray Rule (Theory only).

TEXT BOOKS:

1. Reddy, T.S. and Murthy, A. 2014. **Financial Accounting** [Sixth Revised Edition].Margham Publications, Chennai.

2. Jain, S.P. and Narang, K.L. 2007. **Financial Accounting** [Fifth Edition].Kalyani Publishers, Ludhiana.

REFERENCE BOOKS:

1. Gupta R.L Ramaswamy M 2014. Advanced accounting [Tenth Edition]. Sultan Chand & Company Ltd, New Delhi.

2. Vinayagam. N 2002. **Financial Accounting**. Sultan Chand & Company Ltd, New Delhi.

3. Dr.Radha 2010. **Financial Accounting** (Fifth Edition) Prasanna Publishers & Distributors

4. R.S.N Pillai 2016 Fundamentals of Advanced Accounting (Financial Accounting) (Third Revised Edition) Sultan Chand & Company Ltd , New Delhi.

18UBA23B	CORE -IV : DATA MINING AND BUSINESS INTELLIGENCE	SEMESTER – II

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To introduce students to the basic concepts and techniques of Data Mining and equip knowledge on technical components of Business Intelligence.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To aware about basics of Data Mining	K1
CO2	Analyze and Aware the Data preprocessing and Visualization techniques.	K2
CO3	Procure the knowledge about Transaction and Analytics process and its tools.	K1 & K3
CO4	To Consummate Dashboards and Data Mining Tools and SDLC	K3
CO5	To consummate Knowledge BI with Databases ,knowing the privacy, ethics in BI	K1 & K2

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	M	S	S	S	M
CO3	M	M	S	S	M
CO4	M	M	S	S	S
CO5	S	M	S	S	M

S-Strong: M-Medium; L-Low

18UBA23B	CORE - IV : DATA MINING AND BUSINESS INTELLIGENCE	SEMESTER – II

Total Credits: 4
Hours Per Week: 5

UNIT - I

Introduction to Data Mining: Data mining - Related technologies - Machine Learning, DBMS, OLAP, Statistics -Data Mining Goals - Stages of the Data Mining Process - Data Mining Techniques - Knowledge Representation Methods - Applications. **Data Warehouse and OLAP** - Data Warehouse and DBMS - Multidimensional data model - OLAP operations.

UNIT - II

Data preprocessing: Data cleaning - Data transformation - Data reduction - Discretization and generating concept hierarchies - Installing Weka 3 Data Mining System. **Data mining knowledge representation -** Task relevant data - Background knowledge of different datasets

UNIT - III

Interestingness measures - Representing input data and output knowledge - Visualization techniques. **Attribute-oriented analysis -** Attribute generalization - Attribute relevance - Class comparison - Statistical measures.

UNIT - IV

Business Performance Management - Strategize – Plan – Monitor – Performance Measurement – BPM Methodologies – Performance Dashboards and Scorecards. Data Mining for Business Intelligence – Concepts and Definition – Applications – Process – Methods – Artificial Neural Networks – Data Mining Software Tools- SDLC Life cycle

UNIT - V

Business Intelligence Implementation: Integration and Emerging Trends – Implement BI – BI and Integration – Connecting BI systems to Databases and other enterprise systems – On-Demand BI – Issues of Legality, Privacy and Ethics – Emerging Topics in BI.

TEXT BOOKS:

1. Ian H. Witten and Eibe Frank , **Data Mining: Practical Machine Learning Tools and Techniques ,** (Second Edition), 2005, ISBN: 0-12-088407-0, Morgan Kaufmann publications

2. Efraim Turban, Ramesh Sharda ,Dursun Delen, David King . **Business Intelligence a Managerial Approach,** Second Edition,2012, Pearson

REFERENCE BOOKS:

1. Jiawei Han and Micheline Kamber, **Data Mining: Concepts and Techniques,** 2nd Ed. 2006 **Morgan Kaufman.**

2. M. H. Dunham, **Data Mining: Introductory and Advanced Topics,** 2nd Ed. 2001, **Pearson Education**

3. Galit Shmueli ,Nitin R. Patel , Peter C. Bruce. **Data Mining for Business Intelligene** , Reprint 2011, wiley – India Pvt ltd

18UBA23P	CORE LAB – II: COMPUTER APPLICATIONS (ADVANCED EXCEL AND ACCOUNTING PACKAGE)	SEMESTER - II

Total Credits:2
Hours Per Week:4

I – ADVANCED EXCEL

1. Creation of a student data table and performing sort and filter.

    a. Sort: by colour, reverse list, randomized list.

    b. Filter: Text Filter, Auto filter and Remove duplicate.

2. Creation of Pivot table and chart for Purchase, Sales and Profit data of a company for 5 years.

3. Performing user defined Macros: Recording, Viewing and Running Macros for any 3 functions.

4. Performing What-If Analysis in excel using the options Goal Seek, Data Table, H Lookup and V Lookup.

5. Performing Data Analysis using the Statistical Tools: 1. Mean. 2. Standard Deviation. 3. Correlation and 4. Regression.

6. Create a Dashboard for datasets.

II – ACCOUNTING PACKAGE (TALLY)

1. Creation of a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.

2. Preparation of trial balance using Financial Data.

3. Preparation Profit and Loss Account and Balance Sheet using of trial balance.

4. Preparation of inventory statement using the following methods a) FIFO b) LIFO c) Standard cost Method d) Average Cost Method.

5. Ratio Analysis for Financial Statements.

6. Creating of voucher with GST Calculation.

17UMA2AB	ALLIED - II: STATISTICS FOR BUSINESS	SEMESTER – II

Total Credits: 4
Hours Per Week: 4

PREAMBLE:

To create a problem solving attitude with the aid of statistical methodology.

Students shall be able to use and apply a wide verity of specific statistical methods.

COURSE OUTCOMES:

In the successful completion of the course, student will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1.	Learn foundation of statistics such as how to collect, manage, analysis and present data	K1
CO2.	Use measures of central tendency for solving the various data.	K2
CO3.	Compute and interpret the coefficient of correlation.	K2
CO4.	Explore the relation between the variables using regression line.	K3
CO5.	Fitting a trend line and find the unknown values using Time series.	K3

K1- Remembrance, K2 – analyze, K3 – Understand , K4 Apply

Mapping with Programme outcomes

CO5/PO5	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	M	M	S	M
CO3	S	M	M	M	M
CO4	M	M	S	M	M
CO5	M	M	M	S	S

S-Strong : M-Medium : L-Low

| 17UMA2AB | **ALLIED - II: STATISTICS FOR BUSINESS** | **SEMESTER– II** |

Total Credits: 4
Hours Per Week: 4

CONTENTS

UNIT – I

Meaning and definition of statistics – Collection of data – Primary and secondary data – Classification and tabulation – Diagrammatic and graphical presentation.

UNIT – II

Measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – Measures of dispersion – Range, Quartile deviation – Standard deviation and coefficient of variation (Simple problems).

UNIT – III

Correlation – Meaning and definition – Types of correlation – Scatter diagram – Karl Pearson's coefficient of correlation – Spearman's Rank correlation – Coefficient of correlation concurrent deviation.

UNIT – IV

Regression Analysis – Meaning and definition – Method of forming regression equations – Uses of regression equations – Simple problems.

UNIT – V

Time series – Meaning, Uses, Components and models – Secular trend – Methods of estimating trend – Graphic, Semi-average, Moving average and method of least squares – Seasonal variations – Method of simple average.

TEXT BOOKS:

Navnitham, PA. 2013. **Business Mathematics and Statistics**, Jai publishers.

UNIT I : Chapter 1, 2, 3, 5 and 6

UNIT II : Chapter 7 and 8

UNIT III : Chapter 12

UNIT IV : Chapter 13

UNIT –V : Chapter 14 (upto pg.no 602)

REFERENCE BOOKS:

1. Gupta S.P **Statistical Methods**.2004, Sultan Chand and Sons.

2. Vittal P.R 2001, **Business Mathematics and Statistics**, Margham publishers, chennai

17UBA33A	CORE – V : MARKETING AND MARKETING ANALYTICS	SEMESTER - III

Total Credits: 4

Hours Per Week: 5

PREAMBLE:

To understand the marketing, e- marketing concepts and statistical analytics used in marketing field.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Comprehend the marketing concept , evolution and functions, Marketing functions and analysis in marketing	K1
CO2	Cognize about elements of branding , product life cycle and analytics using statistical techniques	K2 & K3
CO3	Classify the promotion mix , channels of distribution , and analytics using statistical techniques	K3
CO4	Acquaint in agriculture marketing in India , Hedging concepts and regulated markets	K2 & K4
CO5	To consummate Knowledge about E-Marketing strategic and E- Business models	K1

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	M	M	M
CO3	S	S	S	M	S
CO4	S	M	M	M	M
CO5	S	S	M	M	M

S-Strong: M-Medium; L-Low

17UBA33A	**CORE – V : MARKETING AND MARKETING ANALYTICS**	**SEMESTER- III**

Total Credits: 4
Hours Per Week: 5

Note: 100 % Theory

CONTENTS

UNIT - I

Market: - Meaning, Definition, Classification of Markets. Marketing: - Meaning, Definition, Features and Functions of Marketing- Difference between Marketing and Selling. Marketing analytics – Meaning, Definition and Modern Marketing Concepts – Marketing Mix –Definition and Elements - Four P's – Market Segmentation. Segmentation and Positioning Analysis using Ranking Techniques.

UNIT - II

Product: - Meaning, Definitions – Elements of Product Policy and Branding Strategies – Product Life Cycle and New Product Planning. Price: - Meaning, Definition, Importance, Factors affecting pricing decisions, Kinds of Pricing – Product and Pricing Analytics using Statistical Techniques.

UNIT - III

Promotion Mix: - Sales Promotion, Definition, Objectives, Kinds of Sales Promotion. Advertising: - Definition, Functions, Objectives, Kinds of Advertising Media. Personal Selling: - Definition, Objectives, Qualities of a Good Sales Man. Channels of Distribution:- Definition, , Types, Factors Determining Choice of Channel of Distribution. Promotion and Distribution Analytics using Statistical Techniques.

UNIT - IV

Consumer Behavior - Definition- factors influencing buying behavior - Agricultural Marketing in India – Problems and Remedies, Regulated Markets- Functions and Advantages. Organized Markets - Characteristics, Commodity Exchange-. Co-operative Marketing - Objectives – Features - Functions- Advantages and Limitations. Commodity related analysis using Con-Joint Analysis.

UNIT V

E-Marketing – (Difference between e-marketing and e-business) – E-Marketing past, present and future. Strategic e-marketing: Strategic planning – e-business models. E-Marketing plan: overview – creating- steps in e-marketing plan. Planning using Decision Trees.

TEXT BOOKS:

1. Wayne L.Winston , **Marketing Analytics** Data driven techniques with Microsoft Excel   1st Edition, Wiley India Pvt Ltd, 2017 .New Delhi

2. ADA El Ansary, Raymond frost. **E-Marketing** 4th Edition, 2008. Prentice hall of India Pvt Ltd, New Delhi

3. Pillai R.S.N. and Bagavathi. **Modern Marketing Principles and Practices** Reprint 2011, 4th Edition S.Chand & Co. New Delhi

REFERENCE BOOKS:

1. Gupta C.B., Rajan Nair N**. Marketing Management** 12th Edition Reprint : 2010 Sultan Chand and Sons, New Delhi

2. Lilien, Gary L. and Arvind Rangaswamy **Marketing Engineering** : Computer- Assisted Marketing Analysis and Planning Revised Second Edition, (ISBN 141202252-5), 2004 Trafford Publishing

17UBA33B	CORE - VI: RELATIONAL DATABASE MANAGEMENT SYSTEMS	SEMESTER - III

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

Develop skills in data base designing, Procure the depth knowledge in database information systems and structure query language.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Perceive the Databases, File Systems, DBA and ER Modeling Pictures.	K1 & K2
CO2	To gain depth knowledge about the Architecture and classification of Data Structures of DB	K1 & K3
CO3	Acquainted of Relational Algebra and its operations and knowing the deep process about the normalization	K3
CO4	Apply the DDL, DML, constraints, aggregate & logical operations and Joins in Structure Query Language.	K3 & K4
CO5	To learn IMS data structure, Architecture of DBTG System and its data manipulations.	K1 & K2

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	M
CO2	M	M	M	M	M
CO3	M	M	S	S	M
CO4	S	M	S	S	M
CO5	M	S	S	S	S

S-Strong: M-Medium; L-Low

17UBA33B	CORE - VI: RELATIONAL DATABASE MANAGEMENT SYSTEMS	SEMESTER- III

Total Credits: 4
Hours Per Week: 5

CONTENTS

UNIT - I

Introduction – Database System Applications-Database Systems Vs File Systems–View of data-Data Models-Database Languages– Database users & administrators. E-R Models: Basic concepts- Constraints-Keys–E-R diagram.

UNIT - II

Database System Architecture – Basic Concepts: Data System, Operational Data, Architecture for a Database System, Distributed Databases. Data Structures and Corresponding Operators: Introduction, Relational Approach, Hierarchical Approach, Network Approach.

UNIT - III

Relational Approach: Relational Data Structure: Relation, Domain, Attributes, Key and Relational Algebra: Introduction, Traditional Set Operation – Attribute names for derived relations – Special Relational Operations. Normalization process - Introduction- Functional dependency-1 NF-2 NF-3 NF-Boyce-code NF.

UNIT - IV

Brief Introduction to SQL: Data Definition Language- Data Manipulation Language – Select, Insert, Update and Delete – Data Control Language – Arithmetic, Comparison and Logical Operators – restricting Data with WHERE clause – Sorting and Grouping the data. The Relation Model: keys: Primary key-Foreign Key.

UNIT - V

Transaction Management: Introduction- transaction properties- transaction states. Hierarchical Approach: IMS data structure – Physical Database, Database

Description– Hierarchical sequence – External level of IMS: Logical Databases, the program communication block.

TEXT BOOKS:

1. Dates, C.J. 1998. An **Introduction to Database System** [Third Edition]. Naroso Publication House, New Delhi.[Unit – II and III].

2. Atul Kahate, 2009. **Introduction to Database Management Systems** [Third Edition]. Pearson Education Publication, Chennai. New Delhi.[Unit – IV and V]

REFERENCE BOOKS:

1. Abraham Silberschatz., and Henry F. Korth. 2002. **Database Systems concepts** [Third Edition]. Tata Mc Graw Hill Publishing Company Ltd., New Delhi.[Unit –I]

2. Bipin C. Desai. 1999. **An Introduction to Database System** [Third Edition]. Galgotia Publication, New Delhi.

3. Alexis leon , Mathews Leon , 2010 **Fundamentals of Introduction to Database Management Systems** [second Edition] Mc Graw – Hill Education India Pvt Ltd (Unit V) – Uttar Pradesh.

4. Atul Kahate **,** 10th Impression 2012. **Introduction to Database Management Systems,** Pearson

18UCM002	CORE- VII: COST ACCOUNTING	SEMESTER- III

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To understand the cost concept and advanced methods related material issue, contract costing in a flexible and step by step approach

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Perceive the cost concepts , methods of cost, elements of cost and preparation of cost sheet	K1
CO2	Obtain knowledge about levels of material control and Methods of valuing material issue.	K1 & K2
CO3	Comprehend the methods of overhead, and System of wage payment	K1 & K3
CO4	Capture the procedures relating to Process costing, abnormal loss and abnormal gain.	K3 & K4
CO5	Acquire stuff to calculate the contract costing and Practical Problems on Preparation of Contract Account and Balance Shee	K1 & K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	M
CO3	S	M	M	M	S
CO4	S	M	M	M	M
CO5	S	M	M	M	S

S-Strong: M-Medium; L-Low

18UCM002	CORE- VII: COST ACCOUNTING	SEMESTER- III

Total Credits: 4
Hours Per Week: 5

Note: Distribution of Marks: 60% problems and 40% theory.

CONTENTS

UNIT– I

Cost Accounting – Definition– Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT– II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue – LIFO – FIFO.

UNIT– III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover –Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only –Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead .

UNIT– IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT– V

Contract costing –Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work–in–progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

TEXT BOOKS:

1. *Reddy,T.S., and Hari Prasad Reddy,Y*. 2011.**Cost Accounting,**Margham Publications,   Chennai.

2. *Jain S.P and Narang K.L*. 2000. **Cost Accounting,**Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. S. P. Iyengar, 2010. **Cost Accounting Principles and Practice**. Sultan Chand & Sons, New Delhi.

2. Pillai.R.S.N. and Bagavathi 2014.**Cost Accounting**. Sultan Chand and Company Ltd .,New Delhi.

3. Saxena V, Vashist C 2014. **Advanced Cost Accounting**. Sultan Chand and Company Ltd .,New Delhi.

4. M.N.Arora 2005. **Cost Accounting**. Sultan Chand,New Delhi.

17UBA33P	CORE LAB –III:STRUCTURED QUERY LANGUAGE (ORACLE)	SEMESTER- III

Total Credits: 2
Hours Per Week: 4

ORACLE

1 .Create a Student table with the following fields and perform Data Definition Language operations.

Field name	Field type and Size
RollNo	Number (5)
Studname	Varchar2(15)
Gender	Char (6)
Deptname	Char (15)
Address	Char (25)
Percentage	Number (4, 2)

Queries:

a) To create a table
b) To describe the structure of the student table
c) To rename a table
d) To alter a table
e) To truncate a table
f) To drop a table

2. Create a Student table with the following fields and perform Data Manipulation Language operations.

Field name	Field Type and Size
Rollno	Number (5) Primary key
Studname	Varchar2 (15)
Gender	Varchar2(6)
Deptname	Varchar2(15)
Address	Varchar2 (50)
Percentage	Number (4, 2)

Queries:

a. To insert values
b. To retrieve records
c. To update records
d. To delete records

3) Create an Employee table with following fields and Perform arithmetic and Logical Operations like Min, max, Sum, Average ,Count , AND, OR, IN, Not IN Operations.

Field name	Field Type and Size
Eno	Number (5) primary key
Ename	Varchar2(20) not null
Deptno	Number (2) not null
Desig nation	Varchar2(10) not null
Salary	Number (9, 2) not null

Queries:

a) Insert values
b) Display Maximum, Minimum amount of basic pay.
c) Display Sum and Average amount of basic pay
d) Get Ename named Thomas and Hardy
e) Get Designation named Marketing Or HR
f) List all Designation from the Sales, Marketing, HR
g) List all Salary that are not exactly $1000, $2000, $3000, $4000, or $5000
h) List all Ename that start with 'S' or "SA" and have one more character
i) List the different designation available in the Employee table without duplication (distinct)

4. Creation of table **Company** with the following fields and performs order by and Group by operations

Field name	Field type and Size
Company name	Varchar2(15)
Proprietor	Varchar2(20)
Address	Varchar2(30)
Supplier name	Varchar2(20)
No of employees	Number(4)
GP percent	Number(6,2)
Country	Varchar2(30)

Queries:

a) Displaying all the records of the company which are in the ascending order of GP percent
b) List the Company name in each country (Usage of GROUP BY)
c) List the Company in each country sorted high to low (usage of Order by)
d) Displaying the details of the company whose GP percent is greater than

20 and order by GP percent
e) Displaying the detail of the company having the employee ranging from 300 to1000
f) Perform the commit and rollback of the table.
g) Describe schema.

5. Creation of table **Payroll** with the following fields and inserts the values:

Field Names	Field type
Employee no.	Number (8)
Employee name	Varchar(8)
Department	Varchar(10)
Basic pay	Number(8,2)
HRA	Number(6,2)
DA	Number(6,2)
PF	Number(6,2)
Net pay	Number(8,2)

Queries:

a) Updating the records to calculate the net pay.
b) Arranging the records of employees in ascending order of their net pay.
c) Displaying the details of the employees whose department is "sales" .
d) Selecting the details of employees whose HRA>=1000 and DA<=900.
e) Selecting the records in descending order.
f) List all employee name that have no PF number (NULL)

6. Creation of the table named **Manufacturer and Product** with the following fields and inserts the values:

Field Names (Manufacturer)	Field Type
Manufacturer ID	Number(6) Primary Key
Manufacturer Name	Varchar2(30)
Manufacturer Website	Varchar2(30)
Manufacturer Email	Varchar2(30)

Field Names (Product)	Field Type
Manufacturer ID	Number(6) (Foreign key)
Model	Varchar2(30)
Price	Number(6)

Queries:

a) Insert values in both table

b) Retrieve the record whose manufacturer id > 2

c) Selecting the records whose model like " Inspiring E1705 "

d) Calculating the entire price amount by using sum operation.

e) Calculating the number of records whose model is greater than $300 with count operation.

7. Create a Table **Publisher and Book** with the following fields and insert values:

Field Names (Publisher)	Field Type
Pubcode	Varchar 2(5) Primary key
Pubname	Varchar 2(10)
Pubcity	Varchar 2(12)
PubState	Varchar 2(10)

Field Names (Book)	Field Type
Pubcode	Varchar2(5) (Foreign key)
Bookcode	Varchar2(5)
Booktitle	Varchar2(15)
Bookprice	Varchar2(5)

Queries:

a) Insert the records into the table publisher and book.

b) Describe the structure of the tables.

c) Show the details of the book with the title "DBMS" or price>300.

f) Select the book code, book title; publisher city is "Delhi".

g) Select the book code, book title and sort by book price.

h) Count the number of books of publisher starts with "Sultan chand".

8. Create a table **Deposit and loan** with the following fields:

Field Names (Deposit Table)	Field type
Acc No	Number(3)
Account	Varchar2(6)
Branch Name	Varchar2(15)
Customer name	Varchar2(20)
Balance amt	Varchar 2(10)

Field Names (Loan table)	Field type
Loan num	Number(5)
Branch Name	Varchar2(15)
Customer name	Varchar2(30)

Loan amt	Number (10)

Queries:

a) Find the number of loans with amount between 10000 and 50000.
b) List in the alphabetical order the names of all customers who have a loan at Chennai branch
c) Find the average account balance at the Coimbatore branch.
d) Update deposits to DA interest at 5% to the balance.
e) Find the total amount of deposit in 'Erode' branch.

9. Create **Order** and **Customer** with the following fields

Field Names (Order)	Field type
Id	Number(2) unique
Order Date	Varchar2(15)
Order number	Varchar2(15)
Customer Id	Number(5)
Total I	Number(5)

Field Names (Customer)	Field type
Id	Number(2) unique
First Name	Varchar2(15)
Last Name	Varchar2(15)
City	Number(5)
Country	Number(5)
Pin Code	

Queries:

a) Insert values.
b) List all orders with customer information
c) List all orders with product names, quantities, and price
d) List all customers, whether they placed any order or not (Left Join)
e) List customers that have not placed orders 10 (Right Join)
f) Match all customers and suppliers by country (Full Join)

10. Create the **course and batch table** with following fields

Field Names (Course)	Field type
Courseno	Number(2) Primary Key
Coursename	Varchar2(20)
Syllabus	Varchar2(25)

Field Names (Batch)	Field type
Courseno	Number(5) Foreign Key
Batchno	Number(5)

Starting date	Date
Duration	Varchar2(15)
Income	Number5

Queries:

a) Insert values and display the records

b) Display the records from batch table whose Courseno is greater than 2

c) Display the Courseno, Coursename for the batch starting from '25 June 2000

d) List Batchno for the batch starting before '30th June 2001' and after 'December 2001'

e) List the details of the batch who have joined before the end of 'September 2001'

18UFI001	ALLIED - III : BUSINESS ECONOMICS	SEMESTER –III

Total Credits: 4
Hours Per Week: 4

PREAMBLE:

To understand the business economics concepts, laws relating to demand and supply, marketing structure and national income.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understand the business economics concept , roles and responsibilities of a Business Economist	K1
CO2	Know the laws relating to demand, supply and elasticity of demand and supply	K3
CO3	Classify the cost concepts and know about the laws of variable Proportions , Returns to Scale	K3 & K4
CO4	To gather knowledge about the market structure , monopoly and oligopoly	K2 & K3
CO5	To Procure Knowledge about national income and methods of national income	K1

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	S
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S-Strong: M-Medium; L-Low

18UFI001	ALLIED - III : BUSINESS ECONOMICS	SEMESTER –III

Total Credits: 4
Hours Per Week: 4

CONTENTS

UNIT I

Business Economics: Business Economics- Meaning- Definition- Scope of Business Economics- Micro and Macro Economics- Economic Concepts Applied in Business Economics- Role and Responsibilities of a Business Economist.

UNIT II

Demand and Supply: Meaning of Demand - Types- Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply – Supply factor- Law of Supply- Elasticity of Supply- Factors Determining Elasticity of Supply

UNIT III

Cost Concepts: Cost Concepts- Cost Output Relationship- Production Function- Iso - quants- Law of Variable Proportions- Returns to Scale- Producer's Equilibrium.

UNIT IV

Market: Market- Meaning- Market Structure- Perfect Competitions- Features- Imperfect Competitions- Features- Monopoly- Monopolistic Competitions- Oligopoly: Cartels, Price Leadership and Price Rigidity- Pricing Under perfect and Imperfect Competitions- Price Discrimination under Monopoly.

UNIT V

National Income: National Income- Definition- Concept- Uses- Methods of Calculating National Income- Difficulties in Estimation of National Income- National Income and Economic Welfare.

TEXT BOOKS

1. Shankaran. S, 2013 **Business Economics**, Margham Publication Chennai.(4th edition 1991 Reprint 2013).(Unit I-V)

2. Sundaram. K.P.M and Sundaram. E.N, 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4th edition 1997 Reprint 2010). Unit (I,II,IV.V)

REFERENCE BOOKS

1. Ahuja. H.L,**Business economics** (Reprint 2009) Chand publications. New Delhi.

2. Shankaran. S, 2013 **Economic Analysis**, Margham Publication Chennai.(7th edition)(Unit I-V)

18UBA001	SKILL BASED COURSE – I: RESEARCH METHODOLOGY	SEMESTER - III

Total Credits: 3
Hours Per Week: 3

PREAMBLE:

To understand the scope and significance of research in business decisions.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend the Research concept and types	K1
CO2	Cognize about Research Formulation, types of data, review of literature.	K2 & K3
CO3	Obtain knowledge about Research design and classify the types of research design	K1 & K4
CO4	Classify the types of data and gain knowledge about Methods of data collection.	K1 & K4
CO5	To consummate about Interpretation and Reporting writing	K3 & K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	M	M	M	S	M
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	M	M	M	M	S

S-Strong: M-Medium; L-Low

18UBA001	SKILL BASED COURSE – I: RESEARCH METHODOLOGY	SEMESTER -III

Total Credits: 3
Hours Per Week: 3
Note: The question paper shall cover 80% theory and 20% problem

CONTENTS

UNIT - I

Research Meaning and Definition - Objectives and motives of Research - Social Research – Meaning – Characteristics – Types - Pure vs. Applied Research - Descriptive vs. Analytical Research – Quantitative vs. Qualitative Research - Importance and limitations of Social Research.

UNIT - II

Research Formulation – Defining and formulating the research problem - Selecting the problem - Necessity of defining the problem - Importance of literature review in defining a problem – Literature review -Data collection – web as a source- Development of working hypothesis.

UNIT - III

Research design and methods – Research design – Basic Principles - Need of research design – Features of good design – Important concepts relating to research design – Types of Research Design - Descriptive, Diagnostic, Exploratory and Experimental Design.

UNIT - IV

Types of Data - Primary vs. Secondary Data - Methods of primary Data Collection - Survey vs. observation – Experiments - Construction of Questionnaire - Sampling Plan - Sample size-Sampling Methods - Coding, editing and tabulation of data; various kinds of charts and diagrams used in data analysis - Chi-square analysis – t-test.

UNIT - V

Interpretation and Reporting writing – Types and contents and style of Report - Steps in drafting reports - Illustrations and tables - Bibliography, referencing and footnotes - Oral presentation - Ethics in research.

TEXT BOOKS:

1. Kothari C.R., (2004), **Research Methodology**, Methods and Techniques, Third Edition, New Age International Publishers, New Delhi.
2. Saravanavel P.,**Research Methodology**, Fifteenth Edition, Kitab Mahal, New Delhi, 2004.

REFERENCE BOOKS:

1. Wilkinson and Bhanadarkar, **Methodology and Techniques of Social Research**, Sixteenth Edition, Himalaya Publishing House, New Delhi, 2000
2. Donald Cooper & Pamela Schindler , **Business Research Methods**, TMGH, 9th edition
3. Jonathan Anderson & Millicent Poole, **Assignment and thesis writing** , 4th edition , Wiley India Pvt ltd, New Delhi.

NON – MAJOR ELECTIVE COURSES

17UNM34X	NMEC – I : BUSINESS ETHICS	SEMESTER- III

Total Credits: 2
Hours Per Week: 2

OBJECTIVE:

To make the students to learn the ethical aspects in all areas of business, including global business.

CONTENTS

UNIT - I

Ethics – Meaning, Definition, Objectives, Types – Ethics and business – principles of business ethics

UNIT - II

Ethics in marketing: Ethics in areas of advertising, new product pricing, product packaging and labeling, personal selling

UNIT - III

Ethics in work place – Individual in the organization, discrimination, gender in equality - Advantages of Managing Ethics in Workplace

UNIT - IV

Ethics in production and operations management – ethics in finance and importance issues

UNIT - V

Ethics in global business – Ethical international decision – Making methods – Corporate responsibility and the environment

TEXT BOOKS:

1. C S V Murthy, **Business Ethics- Text and cases** Himalaya publishing house 2nd edition, 2006

2. Joseph W Weiss, **Business ethics – A stakeholder and issues management approach Thomson** (South- Western) 3rd edition, 2003

3. Swapna Pradhan, **Retailing management** – Text and cases Tata McGraw Hill 2nd edition, 2004

17UFC3FD	PART-IV: WOMEN'S RIGHTS	SEMESTER - III

Total Credits: 2
Hours Per Week: 2

CONTENTS

UNIT- I

Laws, Legal Systems and Change: Definition - Constitutional law, CEDAW and International Human Rights – Laws and Norms – Laws and Social Context – Constitutional and Legal Framework.

UNIT- II

Politics Of Land And Gender In India: Introduction – Faces of Poverty – Land as Productive Resources – Locating Identities – Women's Claims to Land – Right to Property - Case Studies.

UNIT- III

Women's Rights: Access to Justice: Introduction – Criminal Law – Crime Against Women –Domestic Violence – Dowry Related Harassment and Dowry Deaths – Molestation –Sexual Abuse and Rape – Loopholes in Practice – Law Enforcement Agency.

UNIT- IV

Women's Rights: Violence Against Women – Domestic Violence - The Protection of Women from Domestic Violence Act, 2005 - The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961.

UNIT –V

Special Women Welfare Laws: Sexual Harassment at Work Places – Rape and Indecent Representation – The Indecedent Representation (Prohibition) Act, 1986 - Immoral Trafficking – The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers.

REFERENCES BOOKS:

1. Nitya Rao. 2008. "**Good Women do not Inherit Land**" Social Science Press and Orient Blackswan.

2. International Solidarity Network , 2006 ,"**Knowing Our Rights**" An imprint of Kali for Women.

3. Kaushik. P.D. 2007. **"Women Rights"** Bookwell Publication.

4. Aruna Goal. 2004. "**Violence Protective Measures for Women Development and Empowerment.**" Deep and Deep Publications Pvt.

5. Monica Chawla. 2006. "**Gender Justice**". Deep and Deep Publications Pvt Ltd.

6. Preeti Mishra. 2007. "**Domestic Violence Against Women**". Deep and Deep Publications Pvt.

7. ClairM.Renzetti, Jeffrey L.Edleson, and Raquel Kennedy Bergen. 2001. Source Book on "**Violence Against Women**". Sage Publications.

17UFC3FE	PART-IV: CONSTITUTION OF INDIA	SEMESTER - III

Total Credits: 2
Hours Per Week: 2

CONTENTS

UNIT I

Making of Constitution - Constituent Assembly- Dr.RajendraPrasath-

Dr.B.R.Ambedkar - Salient features - Fundamental Rights.

UNIT II

Union Executive - President of India - Vice-President - Prime Minister

- Cabinet - Functions

UNIT III

Union Legislature - Rajiya Sabha - Lok Sabha - Functions and Powers

UNIT IV

Union Judiciary - Supreme Court - Functions - Rule of law

UNIT V

State - Executive - Legislature – Judiciary – Role of Tamilnadu

Public Service Commission.

REFERENCE BOOKS:

1. Agharwal.R.C. 1977, **National Moment and Constitutional Development.** New Delhi.

2. Chapra B.R., 1970,**Constitution of India.** New Delhi.

3. Rao B.V, 1975**. Modern Indian Constitution.** Hyderabad.

4. Nani Palkhivala ,1970, **Constitution of India**, New Delhi.

5. Krishna Iyer, V.R., 2009, **Law and Justice**. New Delhi.

6. Reference Manual from the Govt. of Tamilnadu

17UBASS1	SELF STUDY : OFFICE MANAGEMENT	SEMESTER - III

UNIT – I

Office Administration and Management – Its functions and significance – Office layout- Need for office layout – Factors in Layout- Types of Layout - office accommodation – location of office – Factors in choosing Location- Office Building – Factors in choosing building.

UNIT – II

Office Manager: Qualifications and qualities of office manager- The status of office manager in total organization- The authorities and responsibilities of an office manager.

UNIT – III

HRM for office Management: Recruitment, Selection and Training of office staff - Office supervision - duties and responsibilities of supervisory staff- Motivation- Financial and non-financial incentives to subordinates.

UNIT - IV

Office accommodation: Selection of site- Office layout - Environment and working conditions.

UNIT - V

Office Communication: Various means of communication - Their use, merits and limitations - Selection of means of communication - Correspondence through Internet.

TEXT BOOKS

1. Sharma & Shashi K.Gupta, 2011. **Business Organization and Management** [Third Revised Edition, Reprint 2011] Kalyani Publishers, New Delhi. (UNIT I to V)

2. Bhushan Y.K., 2008. **Business Organization and Management**, [First Revised Edition] Sultan Chand and Sons, New Delhi. (UNIT I to V)

REFERENCE BOOKS

1. Shukla M.C, 2007. **Business Organization and Management**, [18th Edition], S., Chand and Company Ltd, New Delhi.

2. Gupta C.B, 2013.**Business Organization** [8th Edition], Jain Book Agency, New Delhi.

17UBASS2	**SELF STUDY : RETAIL MANAGEMENT**	**SEMESTER - III**

UNIT – I

Retail: Meaning- Functions- Characteristics of a Retailing- Reasons for Studying Retailing- Marketing- types of retailing- Marketing Concepts applied to Retailing – Retailing as a Career- Trends in Retailing. Typical Day to day life cycle of Store Operations and Merchandising

UNIT - II

Retail Formats- functions of retail formats-Retail Value Stream - Life cycle and phases in growth of retail market- Business models in retail- Other retail models-Rural retailing consumerism and ethics in retailing - corporate social responsibilities in retailing- Evolution of Multi-Channel Retailing - New Marketing Strategies to address Multichannel needs - Collaboration of Multi-channel retail with Brick and Mortar Stores.

UNIT - III

Retail Market - Strategy-Strategic Planning in Retailing - Strategic retail planning process Situation Analysis – Objectives - Need for Identifying Consumer Needs- Overall Strategy - Feed Back and Control- Consumer Decision - Making Process. Online Marketing - Social Media Strategy.

UNIT - IV

Retail in India - Evolution and Size of Retail in India- Drivers of Retail Change in India shopping trends in Indian retail market - Challenges in Retail Developments in India Environment and Legislation for Retailing- Face of E-

Commerce in India- FDI in Retailing - Difference between Retailing in US Vs India – Potential gains Vs loss, Threats of FDI to Unorganized Retail

UNIT – V

Retail Marketing – Methods – Problems – Retail Marketing in India - Marketing of Services – E–Marketing – Marketing Ethics – Consumerism – Meaning – Evolution –Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest –Consumer Protection Acts – Consumer Courts

TEXT BOOK:

1. Swapna Pradhan, 2009, **Retailing Management Text and cases**, Tata Mc Grawhill

REFERENCE BOOK:

1. Barry Berman and Joel R Evans, 2011, **Retail Management A strategic Approach** 12th edition, Prentice Hall of India,

2. James R Ogden, Denise Ogden Integrated , **Retail Management** , 2005 , Biztantra

18UCM003	CORE-VIII: MANAGEMENT ACCOUNTING	SEMESTER – IV

Total Credits: 5
Hours Per Week: 6

PREAMBLE:

To acquaint the students with the Management Accounting Techniques and understand the conceptual framework of Management Accounting.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Perceive the concepts of Management accounting and classifying the financial accounting, management accounting and cost accounting	K1
CO2	Obtain knowledge to calculate the types of ratio	K1
CO3	Capture the procedures relating Working Capital and Cash flow statement	K1 & K4
CO4	Know the concepts, of Marginal costing and Break Even Analysis	K3
CO5	To gather Knowledge about the Budgeting and classify the types of budget	K1 & K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	M	S	M	M	S
CO4	M	M	M	M	M
CO5	S	S	M	M	S

S-Strong: M-Medium; L-Low

18UCM003	CORE-VIII: MANAGEMENT ACCOUNTING	SEMESTER – IV

Total Credits: 5
Hours Per Week: 6

Note: Distinction of Marks: 60% Problems and 40%Theory

CONTENTS

UNIT- I

Management accounting - Meaning-Definition – Characteristics - Scope-Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting Tools and techniques of management accounting - Advantages and limitations.

UNIT- II

Ratio Analysis – Meaning-Advantages - Limitations-Classification of ratios-Analysis of liquidity – Solvency and Profitability.Working Capital – Working capital requirements and its computation.

UNIT- III

Fund Flow Analysis and Cash Flow Analysis. Fund flow statement – Importance-Limitations – Preparation of schedule of changes in working capital-Calculation of funds from operation - fund flow statement.

Cash flow statement –Meaning –Importance –Difference between fund flow and cash flow analysis –Advantages –Limitations –Computations of cash from operations –Cash flow statement.

UNIT- IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing. Key factors: Make or Buy- Pricing decision –Effect of changes in sales price.

UNIT- V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget- sales budget - purchase budget- material budget- flexible budget.

TEXT BOOKS:

1. Sharma and S.K.Gupta. 2006. **"Management Accounting",** Kalyani Publishers, New Delhi.

2. Ramachandran & Srinivasan. R. 1998. **Management Accounting.** Sriram Publications, Trichy.

REFERENCE BOOKS:

1. S.P. Jain and K.L. Narang, 2016. **"Cost and Management Accounting",** Kalyani Publishers, New Delhi.

2. Dr. S.N. Maheswari. 2014. **"Management Accounting",** Sultan Chand & Sons, New Delhi.

3. Dr. K. L. Gupta, Dr. S.P. Gupta. 2019. **"Management Accounting",** Sathiya Bhawan Publications, New Delhi.

4. M N Arora & Priyanka Katyal. 2017. "**Cost and Management Accounting**", Vikas Publications, New Delhi.

17UBA43B	CORE- IX: FINANCIAL MANAGEMENT AND PORT FOLIO ANALYTICS	SEMESTER-IV

Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To acquire the skills necessary to manage a financial firm and understanding the ability to use basic financial statement analysis,

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend the Financial Management and sources of finance	K1
CO2	Know about Cost of Capital and methods of calculating cost of capital	K1
CO3	Classify the leverages concepts and study about the theories relating to capital structure.	K3
CO4	Classify the Leasing concept and gain knowledge regarding Dividend Theories	K3 &K4
CO5	To consummate Knowledge about Working Capital Management and Computation of Working Capital	K1 & K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	M	S	S	M	M
CO4	M	M	M	M	S
CO5	S	M	M	M	S

S-Strong: M-Medium; L-Low

17UBA43B	CORE- IX: FINANCIAL MANAGEMENT AND PORT FOLIO ANALYTICS	SEMESTER- IV

Total Credits: 4
Hours Per Week: 6

Note: The question paper shall cover and 40 % problem and 60 % theory.

CONTENTS

UNIT – I

Financial Management: Meaning, Nature, scope and objectives – Role and functions of financial management – Financial decisions – Relationship between risk and return – sources of finance – short-term and Long-term finance.

UNIT – II

Cost of Capital: Meaning and importance – Cost of debt, preference, equity and retained earnings – Weighted average cost of capital – Capital Budgeting – Techniques – ROI, Payback period and discounted cash flow.

UNIT – III

Leverages: Financial Leverage – Operating leverage – EBIT and EPS analysis – Theories of Capital Structure – Net income approach – Net operating income approach. MM Hypothesis – Determinants of Capital structure- Capitalization – Over and under capitalization- Merits and Demerits.

UNIT – IV

Leasing: Nature and Types- Advantages and Disadvantages-Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of dividend policy.

UNIT – V

Working Capital Management – Cash Management – Receivables Management – Inventory Management – Determinants and Computation of Working Capital.

TEXT BOOKS:

1. Maheswari, S.N. 2004. **Financial Management Principles and Practice** [Nineth Edition]. Sultan chand & Sons, New Delhi.
2. Sharma, R.K. Shashi K. Gupta, 2011. **Financial Management Theory and Practice** [Seventh Edition]. Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Khan, M.Y., and Jain, S.P. 2000. **Financial Management Text and Problems** [Third Edition]. Tata Mc Graw - Hill Publishing Company Ltd., New Delhi.
2. Prasanna Chandra, 1997. **Financial Management Theory and Practice**.[Fourth Edition]. Tata Mc Graw - Hill Publishing Company Ltd., New Delhi.

17UBA43P	CORE LAB- IV : MARKETING,FINANCE AND PORT FOLIO ANALYTICS WITH SPSS	SEMESTER-IV

Total Credits: 2
Hours Per Week: 4

1. Entering data, Defining variable and enter value label code.

2. Find missing values and replace it with mean series in the dataset

3. Importing from excel and exporting files to various formats in SPSS

4. Sorting, Splitting Transforming data and viewing different types of editors.

5. Perform Independence Test by using Chi- Square Test.

6. Analyzing data using descriptive Statistics from Menu based options and representing the data using graphs and charts.

7. Perform Simple, correlation test and regression between two variables

8. Perform T-Test (One Sample, Independent Sample and Paired Sample Test)

9. Comparing multiple groups – Non parametric (chi- Square and kruskal Wallis) and parametric test (ANOVA).

10. Generating a Report with an interpretation.

17UBA4AA	**ALLIED – IV: ENTERPRISE RESOURCE PLANNING**	**SEMESTER- IV**

Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To capture the concepts of Enterprise Resource Planning and Enterprise Resource Planning techniques

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To know about the History and Components of ERP	K1
CO2	To gain Knowledge about the Supply Chain Management, Product life cycle management and Customer relationship management	K1 & K3
CO3	Obtain knowledge about CAD/CAM/ DRP/ JIT	K2
CO4	Aware about the ERP Modules	K1
CO5	To consummate ERP Life Cycle and Success and Failure factors of ERP implementation.	K3 & K2

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	S
CO5	M	S	M	M	M

S-Strong: M-Medium; L-Low

17UBA4AA	ALLIED – IV: ENTERPRISE RESOURCE PLANNING	SEMESTER- IV

Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT - I

Introduction to ERP: Introduction – Evolution of ERP – Meaning – Growth – Advantages of ERP – Importance- Characteristics of ERP-Components of ERP system-Scope of ERP

UNIT - II

ERP related technologies to business: Introduction – Business Process Reengineering (BPR) – Data warehousing – Data mining – On-line Analytical Processing (OLAP) – Supply Chain Management - Product Life Cycle Management (PLCM) - Customer Relationship Management (CRM)

UNIT - III

ERP-A Manufacturing Perspective: Introduction – CAD/CAM – Materials Requirement Planning (MRP I, II) – CAD/CAM-JIT and Kanban- Distribution Requirement Planning (DRP)

UNIT - IV

ERP Modules: Functional modules of ERP software

UNIT - V

ERP implementation: basics-ERP implementation life cycle - Success and Failure factors of an ERP implementation.

TEXT BOOKS:

1. Alexis Leon, 2014. **ENTERPRISE RESOURCE PLANNING** [Third Edition] 2014. Mc Graw - Hill Publishing Company Ltd., New Delhi.

2. S.Parthasarathy, 2011. **ENTERPRISE RESOURCE PLANNING (ERP)**, New Age international (p) Ltd Publishers.

REFERENCE BOOK:

1. Veena Bansal, **ENTERPRISE RESOURCE PLANNING,** Pearson Publications, Delhi. Chennai.

17UBA4SA	SKILL BASED COURSE – II OPERATION RESEARCH	SEMESTER- IV

Total Credits: 3
Hours Per Week: 4

PREAMBLE:

To perceive the concepts of Operation Research and its techniques.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Familiarize with the basic concepts, models, methodology and Applications of the Operations Research theory. Formulate a real-world problem as a mathematical programming model.	K1
CO2	Understand the concept of a Transportation Model and Assignment problems to develop the optimal solution for the same.	K2
CO3	Estimate strategic decision making using game theory and to calculate optimal solution using different Strategies.	K2
CO4	Apply replacement models in order to know when to replace a machine with considering cost and time	K3
CO5	Determine critical path analysis to solve real life project scheduling time and conduct literature search on the internet in the use of Operations Research techniques in projects execution	K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UBA4SA	**SKILL BASED COURSE – II OPERATION RESEARCH**	**SEMESTER- IV**

Total Credits: 3
Hours Per Week: 4

CONTENTS

UNIT - I

Introduction to Operations Research: Basics definition, scope, objectives, phases, models and limitations of Operations Research. Linear Programming Problem – Formulation of LPP, Graphical solution of LPP. Simplex Method, Artificial variables

UNIT - II

Transportation Problem. Formulation, solution, unbalanced Transportation problem. Finding basic feasible solutions – Northwest corner rule, least cost method and Vogel's approximation method. Optimality test: the stepping stone method and MODI method.

Assignment model. Formulation. Hungarian method for optimal solution. Solving unbalanced problem. Traveling salesman problem and assignment problem

UNIT - III

Games Theory. Competitive games, rectangular game, saddle point, minimax (maximin) method of optimal strategies, value of the game. Solution of games with saddle points, dominance principle. Rectangular games without saddle point – mixed strategy for 2 X 2 games.

UNIT - IV

Replacement Models. Replacement of Items that Deteriorate whose maintenance costs increase with time without change in the money value.

Replacement of items that fail suddenly: individual replacement policy, group replacement policy.

UNIT - V

PERT and CPM: Introduction, Development of Project Network, Time Estimation, Determination of the Critical Path, PERT Model, Measures of variability, CPM Model, Network Cost System. **Resources Considerations in Projects:** Introduction, Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts

TEXT BOOKS :

1. Kanit Swarup , P.K Gupta, Man mohan , **Operation Research (2001),** Sultan chand & Sons, 2001

REFERENCE BOOK :

1. Gupta P.K and Hira. D.S. **Problems In Operations Research (2002)** S. Chand & sons, New delhi

2. 2. Vital , **P.R. Operation Research (2013)** , Margham Publishers   Chennai

17UNM44X	NMEC – II : ANALYTICS FOR DECISION MAKING	SEMESTER- IV

Total Credits: 2
Hours Per Week: 2

OBJECTIVE:

To make the students to learn the basic concept of analytics and decision making

CONTENTS

UNIT - I

Introduction to the BA Role - Business Analyst- The basic rules of Business & Business Analysis - The evolving role of the Business Analyst

UNIT - II

Different levels of business analysis - Classical Requirements and Tasks performed by Business Analysts.

UNIT - III

Decision Making - meaning - objective – characteristics - Steps in Decision Making

UNIT - IV

Types of decision – Committees and group Decision Making- Decision making Techniques

UNIT – V

Value of analytics in decision making - Predictive Analytics and Decision Making, Descriptive Analytics and Decision Making

TEXT BOOKS:

1. RN Prasad, Seema Acharya **Fundamentals of Business Analytics** Wiley **Publisher** Reprint Edition 2014

2. Dinkar Pagare, 2013.**Principles of Management, [**5th Edition], Sultan chand & Sons.

3. Prasad.L.M, 2004. **Principles of Management, [**6th Edition], Sultan chand & Sons.

18UBA53A	CORE - X : CORPORATE ACCOUNTING	SEMESTER – V

Total Credits: 4

Hours Per Week: 5

PREAMBLE:

To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Learn about the types of shares, Issue of Shares at par, Premium and at Discount.	K1
CO2	Obtain knowledge about Issue and Redemption of Debentures.	K1 & K3
CO3	Obtain knowledge Preparation of Final Accounts Profit and loss account and balance sheet Computation of Managerial remuneration	K3 & K4
CO4	Aware about problems relating to Amalgamation, absorption and re-construction of company	K3 & K2
CO5	Acquire stuff to calculate the Valuation of Goodwill and Shares	K1 & K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	M	M	M	M	M

S-Strong; M-Medium; L-Low

18UBA53A	**CORE - X : CORPORATE ACCOUNTING**	**SEMESTER – V**

Total Credits: 4
Hours Per Week: 5

Note: **Distribution of Marks: 80% problems and 20% theory.**

CONTENTS

UNIT – I

Introduction–types of shares: Issue of Shares at par, Premium and at Discount –Forfeiture and Reissue of Shares–Rights issue –Underwriting of Issue of Shares

UNIT – II

Redemption of Preference Shares - Debentures –Issue and Redemption of Debentures –Redemption out of profits –Sinking fund method/Recording of transactions

UNIT – III

Final Accounts of Companies –Preparation of Final Accounts –Provisions relating to preparation of final accounts –Profit and loss account and balance sheet Calculation of Managerial remuneration.

UNIT – IV

Amalgamation: types of amalgamation- preparation of balance sheet after amalgamation (excluding intercompany holdings). Absorption and reconstruction (excluding external reconstruction).

UNIT – V

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares – Normal Profit Method, Super Profits Method, Capitalization Method, Valuation of shares – Need for Valuation – Methods of Valuation – Net assets method- Yield basis method-Fair value method

TEXT BOOKS:

1. Reddy.T.S & Murthy.A.,2010. **Corporate Accounting** [6th Edition] Margham Publications, Chennai.

2. Gupta R.L. & Radhaswamy *M***.** 2006. **Corporate Accounts** [13th Revised Edition] Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. Jain S.P. &Narang. K.L**, Advanced Accounting**.[] Kalyani Publications, New Delhi.

2. Dr.Arulanandam.M.A, Dr.Raman.K.S, 2003.**Advanced Accountancy**, Part–I, Himalaya Publications, New Delhi.

17UBA53B	CORE - XI : PYTHON FOR DATA ANALYTICS	SEMESTER – V

Total Credits: 3
Hours Per Week: 4

PREAMBLE:

To perceive the data science and visualization knowledge in Python language.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understand the Basic of python programming concepts.	K1 & K2
CO2	Acquire stuff Pandas Library and data base concepts.	K1 & K2
CO3	To Aware and working on Data Cleaning and Preparation.	K2 & K3
CO4	To gain stuff NumPy Library and Indexing concepts.	K2 & K3
CO5	Analyze and learn the Data Visualization with matplotlib, Charts and working on case study analysis.	K3 & K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	M
CO3	M	M	S	S	S
CO4	M	M	S	M	S
CO5	S	M	S	S	S

S-Strong: M-Medium; L-Low

17UBA53B	CORE - XI : PYTHON FOR DATA ANALYTICS	SEMESTER – V

Total Credits: 3
Hours Per Week: 4

UNIT – I

Basics of Python Programming:

History of Python – Internal Working of Python – Python Character Set – Token – Literal – Keywords – Delimiter – Python Core Data Types. Logical Operations: Identity – Comparison – Membership – Logical Operator. Control Flow Statements and Functions: If - for…in, While - loop statements –Functions -Built-in and User Defined Functions. Built-in Data Structures: List – Tuples – Dictionary - Set

UNIT – II

The Pandas Library: Introduction to Pandas Data Structures: Series – DataFrame. Data Loading, Storage, and File Formats: Reading and Writing Data in Text Format- Working with Delimited Formats- JSON Data- Interacting with Databases.

UNIT – III

Data Cleaning and Preparation: Handling Missing Data- Data Transformation. Data Wrangling: Join, Combine, and Reshape: Hierarchical Indexing- Combining and Merging Datasets. Pivot Tables and Cross-Tabulation.

UNIT – IV

The NumPy Library: NumPy Basics - The NumPy ndarray: A Multidimensional Array Object - Arithmetic with NumPy Arrays - Basic

Indexing and Slicing - Boolean Indexing- Fancy Indexing - Transposing Arrays and Swapping Axes.

UNIT – V

Data Visualization with Matplotlib: The matplotlib Library: Matplotlib Architecture- - Chart Typology: Line Chart- Histogram- Bar Chart- Pie Charts. Machine Learning with scikit-learn: The scikit-learn Library - Machine Learning: Supervised Learning with scikit-learn: The Iris Flower Dataset.

TEXT BOOKS:

1. Ashok Namdev Kamthane, Amit Ashok Kamthane, 2018. **Programming & Problem Solving in Python,** McGraw Hill Education (India) Private Limited**.**

2. Wes Kinney, 2017. **Python for Data Analysis,** O'Reilly Media.

REFERENCE BOOKS:

1. Fabio Nelli,2015. **Python Data Analytics,** Apress.

2. Summerfield, 2010.**Programming in Python 3** (Logical Operations & Control Flow Statement) Mark, 2nd edition, Pearson Education.

3. Paul Barry, 2017.**Head First Python** (Built-in Data Structures). 2nd edition,O'Reilly.

18UBA53C	CORE - XII : PRINCIPLES OF MANAGEMENT	SEMESTER:V

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To understand the concepts of management, planning, organization in a step-by-step approach.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Know the concepts of Management and Administration.	K1 & K2
CO2	Know the concepts of Planning and Methods of Types of plans.	K2 & K4
CO3	Aware of – Organization Structure and Process of Organization.	K2 & K4
CO4	Classify the leadership types and gain information regarding departmentation.	K2 & K4
CO5	To Know the concept of communication and process involved in communication.	K2 & K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	M	M	S	M
CO3	S	M	M	M	M
CO4	M	M	S	M	M
CO5	M	M	M	S	S

S-Strong; M-Medium; L-Low

| 18UBA53C | CORE - XII : PRINCIPLES OF MANAGEMENT | SEMESTER:V |

Total Credits: 4
Hours Per Week: 5

CONTENTS

UNIT – I

Definition of Management – Nature and scope of Management – Functions of Management – Management and Administration – Distinction between Management and Administration - Contribution of F.W.Taylor Henry Fayol

UNIT – II

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans –Short term-Medium term and Long term plans - Decision Making- Meaning- Importance- Methods of Decision making

UNIT – III

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Staffing.

UNIT – IV

Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff. Motivation – Motivation theories – motivational techniques –leadership – types.

UNIT – V

Communication in Management – Process of communication – Barrier in communication – effective communication – communication and IT. -Co–

Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

TEXT BOOKS:

1. Dinkar Pagare, 2013.**Principles of Management, [**5th Edition], Sultan chand & Sons.

2. Prasad.L.M, 2013. **Principles of Management, [**6th Edition], Sultan chand & Sons.

REFERENCE BOOKS:

1. Dr.Gupta.C.B, 2011. **Business Management, [**8th Edition], Sultan chand & Sons.

2. Thirupathi.P.C, Reddy.R.N, 2008. **Principles of Management** [8th Edition], The Mcgraw–Hill Company, New Delhi.

17UBA53D	CORE- XIII : BUSINESS COMMUNICATION	SEMESTER -V

Total Credits: 3
Hours Per Week: 4

PREAMBLE:

To develop the written and oral Business Communication Skills.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend the Business Communication concept and Communication Methods	K1
CO2	Know about Trade Enquiries concept	K1
CO3	Obtain knowledge about Banking Correspondence	K1 & K3
CO4	Aware about the Insurance Correspondence and classify the types of insurance	K3& K4
CO5	To consummate Application Letters, Preparation of Resume and Interviews	K3 & K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	M
CO2	M	M	M	M	M
CO3	M	M	M	M	S
CO4	S	M	S	M	M
CO5	S	S	M	M	M

S-Strong: M-Medium; L-Low

17UBA53D	CORE- XIII : BUSINESS COMMUNICATION	SEMESTER -V

Total Credits: 3
Hours Per Week: 4

CONTENTS

UNIT - I

Business Communication: Meaning – Objectives of Communication - Barriers to Communication – Importance of Effective Business Communication - Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT - II

Trade Enquiries – Offers and Quotation - Orders and their Execution – Defective order -Delay in execution - Credit and Status Enquiries –Trade and bank reference – Complaints and Adjustments - Collection Letters - Collection series – Sales Letters – Objectives and functions – Circular Letters.

UNIT – III

Banking Correspondence - Correspondence with the customers – Opening of Bank account –Requisition for stop payment – Request for overdraft – Request for ATM Password-Correspondence with other banks.

UNIT – IV

Insurance Correspondence – Fire, Marine and Life Insurance - Meaning – Types – Request letter to open a new policy (Fire, Marine, Life Insurance)- Requisition letter notifying damage by fire, Marine – Requisition letter for claiming the amount for fire, Marine, life Insurance

UNIT - V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech- Business Report Presentations.

TEXT BOOKS:

1. *Rajendra Pal and Korlahalli*, 2009, "**Essentials of Business Communication**.[Twelth Edition] Sultan Chand & Sons, New Delhi.

2. *Namita Gopal*,2009. **Business Communication** [First Edition].New Age International Publishers,New delhi.

REFERENCE BOOKS:

1. *Ramesh, M.S, & Pattanshetti C. C*, 2011. **Business Communication** [Twenty eighth Edition] R.Chand & Co, New Delhi.

2. *Rodriques M V*,2003 **Effective Business Communication** [First Edition] Vikas Concept Publishing Company, New Delhi.

18UBA53P	CORE LAB - V: PYTHON FOR DATA ANALYTICS	SEMESTER - V

Total Credits: 2
Hours Per Week: 4

CONTENTS

Lab Exercises

1. Write a python program to demonstrate list functions and operations

2. Write a python program to demonstrate tuples functions and operations

3.   Write a program using Array.

4. Reading and Writing data from files into python.

5. Write a program using Mathematical functions.

6. Perform Sorting and Ranking Operations for a dataset

7. Create a python program to demonstrate with help of Pyplot

8. Explore and demonstrate different types of charts in python.

9. Perform K nearest neighbor classifier for Diabetes Dataset

10. SVM using Iris Dataset

17UBA5SA	SKILL BASED COURSE - III: COMPANY LAW AND SECRETARIAL PRACTICE	SEMESTER – V

Total Credits: 3
Hours Per Week: 3

PREAMBLE:

To understand the Company Features, Prospectus, MOA involved in company and to know about the concepts regarding agenda, minutes and winding up procedure.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understand the features of the company and types of companies	K1
CO2	Cognize about the Memorandum of Association and Articles of Association	K3
CO3	Capture the Prospectus concepts and classify the Kinds of Shares and Debentures	K1 & K4
CO4	To gather knowledge in Qualification and disqualification regarding directors and secretary	K1 & K2
CO5	Classify about the types of meeting and study about the modes of winding up.	K1 & K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S-Strong: M-Medium; L-Low

17UBA5SA	**SKILL BASED COURSE – III : COMPANY LAW AND SECRETARIAL PRACTICE**	**SEMESTER – V**

Total Credits: 3
Hours Per Week: 3

CONTENTS

UNIT – I

Company – Definition – Characteristics – Kinds – Company distinguished from partnership – Privileges of Private Company – Formation of a Company – Procedure of Incorporation – Certificate of Incorporation.

UNIT – II

Memorandum of Association – Meaning – Purpose – Contents – Articles of Association – Meaning – Forms – Contents.

UNIT – III

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Kinds of Shares and Debentures – Preference shares – Equity shares – Sweat Equity shares – Bonus shares – Guidelines of SEBI for Bonus shares.

UNIT – IV

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities – Agenda – Minutes.

UNIT – V

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning – Modes of Winding Up – Winding up by the Court – Voluntary winding up – Winding up subject to the Supervision of the court.

TEXT BOOKS:

1. Kapoor, N.D. 2013. **Company Law and Secretarial Practice**, [Latest edition] Book well Publishers, New Delhi.

2. Srinivasan, M.R. 2013. **Company Law & Secretarial Practice**, [Latest edition] Margham Publishers, Chennai.

REFERENCE BOOKS:

1. Ramaiah, P.K. 2013. **Company Law,** [13th Edition] Wada & Co., New Delhi.

2. Atwar Singh, 2013.**Company Law**, Book well Publishers, New Delhi.

3. Premavathi**, Company Law and Secretarial Practice**, [First Edition] Sri Vishnu, Chennai.

4. Santhi J, **Company Law and Secretarial Practice**, [First Edition] Margam Publication, Chennai.

18UCM007	**ELECTIVE -I :** **INCOME TAX LAW AND PRACTICE**	**SEMESTER –V**

Total Credits: 4

Hours Per Week: 5

PREAMBLE :

To enable the students to know the basic of income tax act and its implications.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Procure the knowledge about Income Tax Act and Residential Status	K1
CO2	Obtain knowledge about Income from Salaries , Income from House Property	K1 & K4
CO3	Cognize the concept of Profit and Gains of Business or Profession , Income from other source	K3 & K4
CO4	Acquire stuff to calculate Capital gain, Deductions from Gross Total Income – Deduction under sec 80C to GGA, 801A to 80U	K3
CO5	Acquire stuff to calculate the Set off and Carry forward of losses	K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 - Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

18UCM007	**ELECTIVE -I :** **INCOME TAX LAW AND PRACTICE**	**SEMESTER –V**

Total Credits: 4
Hours Per Week: 5

Note: Distribution of Marks: 60% Problems and 40% Theory

CONTENTS

UNIT - I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee. Scope of Income – Charge of Tax – Residential Status – Exempted Income u/s 10.

UNIT - II

Heads of Income- Income from Salaries: Definition- characteristics – computation of salary – Provident fund - Allowances - perquisites –Profit in lieu of salary - Deduction under section 16 and 80C.

Income from House Property: Definition - Exempted Income from House property - Annual value – let out – self occupied – Deduction out of Net annual value.

UNIT - III

Profit and Gains of Business or Profession: Definition – allowable expenses – Disallowed expenses – Depreciation –Rates of depreciation - Computation of business income –Professional Receipts- Professional Expenses – Computation of professional income.

Income from Other Sources: General Income   u/s 56 (1) – Specific Income u/s 56 (2) – Deductions u/s 57 – Expenses disallowed u/s 58.

UNIT - IV

Capital Gains: Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain u/s 10(36) to 10(40) and u/s 54 to 54G .

Deductions from Gross Total Income: Deduction u/s 80C to GGA, 80IA to 80U.

UNIT - V

Set off and Carry forward of losses – Speculation loss - Capital losses - Carry forward of losses.

Computation of Tax liability – Relief and Rebates - Assessment of Individuals.

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TEXT BOOKS

1. *Gaur and Narang*, 2020-21 **"Income Tax Law and Practice"** Income Tax Law and Practice Delhi(Unit I-V)

2. *M.Jeevarathinam and Vijay Vishnu kumar*, 2020-21 "**Income tax law and practice"**, SciTech publication (INDIA) Pvt limited, Chennai.(Unit I-V)

REFERENCE BOOKS:

1. *Mehrotra H.C,* 2020-21 **"Income-tax Law and Accounts"** SahithyaBhavan publishers.

2. *Hariharan .N,* 2020-21 "**Income Tax Law and Practice"**, Tata McGraw Hill Education Private Limited, New Delhi

3. Reddy. T.S. and Hariprasad Reddy.Y, 2020-2021 _ **Income Tax Theory, Law and Practice**, Margham Publications, Chennai.

4. Lal B.B, 2020-2021 **Income Tax,** Pearson Education, Chennai.

17UBA5EB	ELECTIVE - I : ENTREPRENEURIAL DEVELOPMENT	SEMESTER –V

Total Credits: 4
Hours Per Week: 5

PREAMBLE :

To enable the students to learn the concept of Entrepreneurship.

COURSE OUT COMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend Concept of entrepreneurship, function and type of entrepreneurship	K1
CO2	Cognize in Project identification , project formulation evaluation	K3
CO3	Obtain knowledge about Institutional service to entrepreneur	K1
CO4	Aware about the Institutional finance to entrepreneurs	K1
CO5	To consummate Incentives and subsidies	K3& K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	M	S	S	S	M
CO3	M	M	M	M	M
CO4	S	S	M	M	M
CO5	M	M	M	M	M

S-Strong: M-Medium; L-Low

17UBA5EB	ELECTIVE - I : ENTREPRENEURIAL DEVELOPMENT	SEMESTER –V

Total Credits: 4
Hours Per Week: 5

PREAMBLE :

To enable the students to learn the concept of Entrepreneurship.

COURSE OUT COMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend Concept of entrepreneurship, function and type of entrepreneurship	K1
CO2	Cognize in Project identification , project formulation evaluation	K3
CO3	Obtain knowledge about Institutional service to entrepreneur	K1
CO4	Aware about the Institutional finance to entrepreneurs	K1
CO5	To consummate Incentives and subsidies	K3& K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	M	S	S	S	M
CO3	M	M	M	M	M
CO4	S	S	M	M	M
CO5	M	M	M	M	M

S-Strong: M-Medium; L-Low

17UBA5EB	**ELECTIVE - I : ENTREPRENEURIAL DEVELOPMENT**	**SEMESTER –V**

Total Credits: 4
Hours Per Week: 5

CONTENTS

UNIT – I

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

UNIT – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

UNIT – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

UNIT – IV

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

UNIT – V

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

TEXT BOOKS:

1. Gupta,C.B., and Srinivasan,N.P. 2010. **Entrepreneurial Development [Fifth Edition].** Sultan chand and Sons, New Delhi.

2. Khanka,S.S., 2014 **Entrepreneurial Development [Fourth Edition].** Sultan chand and Sons, New Delhi.

REFERENCE BOOKS:

1. Vasant desai. 2000**. Dynamics of Entrepreneurial Development and Management** [**Fourth Edition**]. Himalaya publishing House, Mumbai.

2. Renu Arora., and Sood,S.K., 2012**. Fundamentals of Entrepreneurship and Small Business [**Revised Edition]. Kalyani Publishers, Ludhiana.

17UBA5EC	ELECTIVE - I :MICRO FINANCE	SEMESTER -V

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To acquire conceptual knowledge of the micro financing system in India.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend Concept of Microfinance concept, Microfinance models	K1
CO2	Cognize in Market demand analysis, financial analysis and Technological analysis	K1 &K4
CO3	Obtain knowledge about Credit Delivery	K1
CO4	Aware about the Pricing of Microfinance products, Conflict resolution in Microfinance	K1
CO5	To consummate Commercial Microfinance, Structure of Microfinance Industry	K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	S	M	M	M	M

S-Strong: M-Medium; L-Low

17UBA5EC	ELECTIVE - I :MICRO FINANCE	SEMESTER -V

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To acquire conceptual knowledge of the micro financing system in India.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend Concept of Microfinance concept, Microfinance models	K1
CO2	Cognize in Market demand analysis, financial analysis and Technological analysis	K1 &K4
CO3	Obtain knowledge about Credit Delivery	K1
CO4	Aware about the Pricing of Microfinance products, Conflict resolution in Microfinance	K1
CO5	To consummate Commercial Microfinance, Structure of Microfinance Industry	K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	S	M	M	M	M

S-Strong: M-Medium; L-Low

17UBA5EC	ELECTIVE - I :MICRO FINANCE	SEMESTER -V

Total Credits: 4
Hours Per Week: 5

CONTENTS

UNIT - I

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro remittances, Micro - Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Cooperative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Micro finance.

UNIT - II

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring.

UNIT - III

Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks).

UNIT - IV

Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open biding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises.

UNIT - V

Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value - added services The Rise of Commercial Microfinance -Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer.

TEXT BOOKS:

1. Beatriz Armendariz and Jonathan Morduch., 2005. **The Economics of Microfinance**, Prentice-Hall of India Pvt. Ltd., Delhi.

2. Joanna Ledgerwood. **Microfinance Handbook an institutional and financial perspective.** The World Bank, Washington, D.C.

REFERENCE BOOKS:

1. Prahalad,C.K. 2006. **The Market at the Bottom of the Pyramid,** Wharton School Publishing.

2. Malcolm Harper. 2003. **Practical Microfinance**. Vistaar Publication, New Delhi.

17UBA63A	CORE – XIV: E-COMMERCE	SEMESTER -VI

Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To impart knowledge about E-Commerce working models and provide clear idea about, how business are performed in the Internet.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend the E-Commerce and its applications	K1
CO2	To learn about E- Business concepts and modes of E-payment	K1 & K4
CO3	To gain knowledge about E-Banking concepts and mobile banking	K1
CO4	Aware about electronic signature and E-Technology	K3 & K4
CO5	To consummate about E-communication	K3 & K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	M	S	S	M	M
CO3	M	S	S	S	M
CO4	S	S	S	S	S
CO5	M	M	M	M	M

S-Strong: M-Medium; L-Low.

17UBA63A	**CORE – XIV: E-COMMERCE**	SEMESTER -VI

Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT - I

Introduction to E-Commerce-Defining E-Commerce-Features, Importance, Objectives of E-commerce-E-Commerce industry framework-Types of E-Commerce-Levels- Applications of E-Commerce-Obstacles in adopting E-Commerce application - Introduction to cloud and grid computing-Android applications

UNIT - II

Defining E-Business idea-Entrepreneurial process-Factors affecting E-Business success-Advantages of E-Business-Electronic payment methods-overview of EPS-modes of E-payment-(Electronic Debit and Credit card payments)-E-Cash-E-Cheque-Smart cards-E-Money/cash - E-Wallet

UNIT - III

E-Banking Introduction Concepts and Meaning-Need for computerization-Electronic delivery channels-(Automated teller machine (ATM)-Electronic Fund Transfer (EFT) - Electronic Money Transfer (EMT)-MICR Cheque- Introduction to Mobile Banking –Service provided by Mobile Banking-Technologies enabling Mobile Banking.

UNIT - IV

Digital and Electronic signature-E-Locking techniques-Security precautions in E-Commerce - E-Business communication - Importance of E-Technology – E- Business advertising-Marketing an E-Business.

UNIT V

E-Business-conferencing-Audio conferencing-Tele conferencing-Video Conferencing-Advantages and disadvantages of types of conferencing-Need for Electronic mail-Meaning-Nature-Application and uses of E-mail

TEXT BOOK:

1. Dr.P.Rizwan Ahmed, 2016, 2nd edition, **E-Business and E Commerce**, Margham Publications.

2. Dr.U.S.Pandey, E.R.Saurabh Shukla, 2014, 5th Edition**, E Commerce and Mobile Commerce Technologies,** S.Chand & Company Pvt Ltd.,

BOOKS FOR REFERENCE

1. Dr.K. Abirami Devi. Dr.M.Alagammai., 2017, 8th Edition**, E Commerce**, Margham Publications.

2. Murthy CSV., 2007, third edition, **E Commerce – Concepts, Models, Strategies**, Himalaya Publishing House.

17UBA63B	CORE – XV : ' R' PROGRAMMING	SEMESTER -VI

Total Credits: 5
Hours Per Week: 5

PREAMBLE:

To introduce and develop programming concepts, Data Analytics and statistical skills through R Language.

COURSE OUTCOMES:

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend the data structures (vector, Matrix, Factors, List and Data Frames) in R	K1
CO2	To gain the knowledge different types of data sources and the R Packages.	K1 & K2
CO3	Aware and working the Data manipulation using SQL to prepare data for analysis.	K3
CO4	Aware and working on different plots and implement the Regression.	K3
CO5	To consummate and implement the Hypothesis Testing	K3 & K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	M
CO2	M	M	M	M	M
CO3	M	M	S	S	M
CO4	M	M	S	S	S
CO5	S	M	S	S	S

S-Strong: M-Medium; L-Low

17UBA63B	CORE – XV : ' R' PROGRAMMING	SEMESTER -VI

Total Credits: 5
Hours Per Week: 5

CONTENTS

UNIT - I

An Introduction to R: Introduction - Working with Directory: Data Types R. loading and Handling Data: Vectors - Matrices- Factors – List - Data Frames. Working with Dates. Few common Analytical tasks: Exploring a Data Set – Merging the Data.

UNIT - II

Loading data Frames: Reading from a csv file - Reading from a Tap Separated Value - Reading from a table. Exploring Data: Exploratory Data Analysis. Data Summary – Finding Missing Values – Invalid values and outliers. Descriptive Statistics. Handling Packages in R: Installing R packages – Loading Internal Dataset

UNIT - III

Data manipulations: Overview of how to connect database from R - How to run SQL queries from R to fetch data - Data manipulation using SQL to prepare Data for Analysis

UNIT - IV

Introduction to Graphical Analysis: Box-Whisker Plots- Scatter Plots (Correlation) – Pairs Plots (Multiple Correlation Plot) – Line Charts for Numeric Categorical Data – Pie Charts – Bar Charts – Histogram- Copy the graphics to windows

Regression in R: Linear – Validating The Linear Assumption by Using Scatter plot – Residual Vs Fitted Model And Logistic Regression.

UNIT - V

Univariate and Multivariate Statistical Techniques. Simple Hypothesis Testing: T-Test: One Sample T-Test. The Wilcoxon U-Test (Mann- Whitney) Two Sample U-Test- One Sample U-Test. Test for Association (Chi-Square Test) - Anova: One Way Anova

TEXT BOOKS:

1. Seema Acharya., 2018. **Data Analytics Using R,** Tata McGraw Hill Publishing Co. Ltd.

2. Dr. Mark Gardener., 2012. **Beginning R: The Statistical Programming Language** (Wrox), John Wiley & Sons, Inc

BOOKS FOR REFERENCE:

1.Richard Cotton., September 2013. **Learning R**, O'Reilly Media

2.Nina Zumel and John Mount., 2014. **Practical Data Science with R,** Dream Teach.

3. Norman Matloff., 2011. **The Art of R Programming**, No Starch Press.

4.Michael J. Crawle., 2008. **The R Book**, Wiley.

| **17UBA63P** | **CORE LAB- VI: ' R' Programming Lab** | **SEMESTER- VI** |

Total Credits: 2
Hours Per Week: 4

1. Creating Vectors, Matrices, Factors, List and print it on the console.

2. Import comma separated value to R and perform plotting operations.

3. Summary statistics(Descriptive) in R: Mean, Standard Deviation, Frequencies

4. Handling Missing Data in R.

5. Use RMySQL packages for reading and writing data from / to a MQSQL database.

6. Plot Bar and Pie chart for variables in dataset of R

7. Plot Scatter and Histograms in R

8. Perform Univariate and Multivariate analysis in R

9. Perform :t-Test, Mann-Whitney U-test

10. Perform ANOVA and Chi-Square

17UBA6SA	SKILL BASED COURSE – IV : INFORMATION SECURITY	SEMESTER -VI

Total Credits: 3
Hours Per Week: 3

PREAMBLE:

To know about the aspects of cyber security including network security, computer security and information security.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend about IS history and security system life cycle Model	K1
CO2	Cognize in encryption and decryption principles, authentication methods and keys	K1 & K2
CO3	Obtain knowledge about working Principles of Firewall, viruses and worms	K1 & K3
CO4	Aware about the different types of hacking (Network, Web, Windows and Wireless hacking)	K3
CO5	To discuss about different types of security issues in social media	K2 & K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	M
CO2	M	M	M	S	M
CO3	M	M	M	S	S
CO4	M	M	S	S	S
CO5	M	M	S	S	S

S-Strong; M-Medium; L-Low

17UBA6SA	SKILL BASED COURSE – IV : INFORMATION SECURITY	SEMESTER -VI

Total Credits: 3
Hours Per Week: 3

CONTENTS

UNIT - I

Information security: History of IS-What is security? - Characteristic of IS - Components of IS – Security system life cycle model.

UNIT - II

Cryptography: Concepts and Techniques - Plain Text and Cipher Text - Encryption Principles – Cryptanalysis - Cryptograph Algorithm- Cryptograph Tools

Authentication Methods – Passwords - Keys versus Passwords - Attacking Systems via Passwords - Password Verification

UNIT - III

Fire Walls, Viruses and Worms - Digital Rights Management - What is firewalls - Types of Fire wall - Design Principles of Firewall

UNIT - IV

Hacking: Hacker Hierarchy - Password Cracking – Phishing - Network Hacking - Wireless Hacking - Windows Hacking - Web Hacking - Ethical Hacking

UNIT - V

Domain Name Server (DNS), Internet Protocol security (IPSec), Social media

TEXT BOOKS

1. Dr.Michael E. Whitman, Herbert J. Mattord., 4th edition, 2012**, Principles and Practices of Information Security**, Course Technology Cengage Learning

2. Atul Kahato., 3rd Edition 2012, **Cryptography and Network Security**, McGraw Hill Education

REFERENCE BOOKS

1. William Stallings., 2nd Edition 2009, **Network Security Essential Applications and standard,** Prentice Hall

2. Devan N. Shah., 2009, **Information Security Principles and Practice**, Wiley India.

18UCO003	ELECTIVE- II : INDIRECT TAX	SEMESTER –VI

Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To Aware of the provisions of indirect taxation and levy of tax at different rates

COURSE OUTCOME

CO Number	CO Statement	Knowledge Level
CO1	Know the features of indirect tax laws and its impact	K1,K2
CO2	Classify the benefits and limitations of GST	K2,K3
CO3	Understand the procedure for registration under GST	K3,K4
CO4	Calculate the tax payable and amount of tax refund	K2
CO5	Acquire the knowledge in types of customs duties and remission of tax	K3,K4

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	M	L	M
CO2	L	M	M	M	S
CO3	M	S	S	S	L
CO4	S	S	S	M	L
CO5	S	M	M	M	M

S-Strong; M-Medium; L-Low

18UCO003	ELECTIVE II - INDIRECT TAX	SEMESTER - VI

Total Credits: 4
Hours Per Week: 6
CONTENTS

UNIT- I
Special features of Indirect Taxes - Contribution to Government Revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II
Goods and Service Tax: Introduction to GST - Meaning - Objectives – Constitutional Amendment of GST- Salient features of GST- Kinds of GST: Central GST- State GST- Inter-state GST - Benefit of GST – Limitations of GST in India.

UNIT-III
Registration Procedure for GST- Input Tax Credit in GST - Inter-state Transaction of Goods and Services Model – Advantages of IGST Model – Exemption under GST – Impact of GST in various Sectors - Model of GST with Examples

UNIT-IV
 Export and Import – Calculation of Net Cost of Imported Goods - Calculation of Sale Value after Import- Net tax payable calculation of imported goods – Export value calculation- Refund calculation

UNIT-V
Customs Duty - Different Types of Customs Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, Destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

TEXT BOOKS

1. *Balachandran.V,* 2014. "**Indirect Taxation**", Sultan Chand &Co., New Delhi.

2. *Gupta.S.S, 2017 .*"**GST Laws and Practice**" Taxman Publication, New Delhi.

REFERENCE BOOKS:

1. *Datey V.S.,* 2018. **"GST Ready Reckoner**", (6th edition) Taxman Publications (P) Ltd., New Delhi.
2. *Vishal Saraogi and Roshan Lodha,*2017. **"Goods & Service Tax Law the Ultimate Guide"**, Lawpoint Publication Pvt Ltd.

17UBA6EB	ELECTIVE - II : TOTAL QUALITY MANAGEMENT	SEMESTER –VI

Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To have basic knowledge about total quality management and in ISO standards

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend Basic concepts of TQM and TQM Framework	K1
CO2	Know about Customer orientation, Customer satisfaction, Customer complaints	K1
CO3	Aware about the seven traditional tools of quality	K2 & K4
CO4	Obtain knowledge about Quality circles – Quality Function Deployment (QFD)	K3 & K2
CO5	Aware about ISO 9000- ISO 9000-2000	K3 & K4

1. K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	M	M
CO3	M	S	M	M	M
CO4	M	M	M	M	M
CO5	M	M	M	M	M

S-Strong: M-Medium; L-Low

17UBA6EB	**ELECTIVE - II :** **TOTAL QUALITY MANAGEMENT**	**SEMESTER –VI**

Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT - I

Introduction - Need for quality - Evolution of quality - Definition of quality - Dimensions of manufacturing and service quality - Basic concepts of TQM - Definition of TQM – TQM Framework - Contributions of Deming, Juran and Crosby – Barriers to TQM.

UNIT - II

Leadership – Strategic quality planning, Quality statements - Customer focus –Customer orientation, Customer satisfaction, Customer complaints, Customer retention -Employee involvement– Motivation, Empowerment, Team and Teamwork, Recognition and Reward, Performance appraisal - Continuous process improvement – PDSA cycle,5s, Kaizen - Supplier partnership – Partnering, Supplier selection, Supplier Rating.

UNIT - III

The seven traditional tools of quality – New management tools – Eight - sigma: Concepts, methodology, applications to manufacturing, service sector including IT – Bench marking– Reason to bench mark, Bench marking process – FMEA – Stages, Types.

UNIT - IV

Quality circles – Quality Function Deployment (QFD) – Taguchi quality loss function –TPM Concepts, improvement needs – Cost of Quality – Performance measures.

Objective: To explore industrial applications of Quality function deployment, taguchi quality concepts and TPM.

UNIT - V

Need for ISO 9000- ISO 9000-2000 Quality System – Elements, Documentation, Quality auditing- QS 9000 – ISO 14000 – Concepts, Requirements and Benefits – Case studies of TQM implementation in manufacturing and service sectors including IT.

TEXT BOOK:

1. Dale H.Besterfiled, Carol B.Michna,Glen H. Besterfield,Mary B.Sacre,Hemant Urdhwareshe and Rashmi Urdhwareshe, — **Total Quality Management**, Pearson Education Asia, Revised Third Edition, Indian Reprint, Sixth Impression, 2013

BOOKS FOR REFERENCE:

1. James R. Evans and William M. Lindsay., **The Management and Control of Quality**, 6th Edition, South-Western (Thomson Learning), 2005, Pearson Education Asia,

2. Oakland, J.S., **TQM – Text with Cases**, 3 Oxford, 3rd Edition, 2003, Butterworth – Heinemann Ltd

3. Suganthi,L and Anand Samuel., **Total Quality Management**, Revised Edition, Prentice Hall (India)

17UBA6EC	ELECTIVE - II : FINANCIAL MARKETS	SEMESTER -VI

Total Credits:4
Hours Per Week:6

PREAMBLE :

To enable the students to know the functioning of Indian Financial Markets and Institutions.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend about Indian Capital Markets	K1
CO2	Perceive in Markets for Corporate Securities and Merchant Banking	K1
CO3	Aware about Secondary Markets and Role of SEBI	K3
CO4	Obtain knowledge about IDBI , IFCI , LIC , GIC , UTI , Mutual Funds	K1
CO5	Aware about Leasing and Venture Capital in India	K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	M	S	S	M	M
CO4	M	M	M	M	S
CO5	S	M	M	M	S

S-Strong: M-Medium; L-Low

17UBA6EC	**ELECTIVE - II : FINANCIAL MARKETS**	**SEMESTER -VI**

Total Credits:4
Hours Per Week:6

CONTENTS

UNIT – I

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

UNIT – II

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

UNIT – III

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

UNIT – IV

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

UNIT – V

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization- Utility of Securitization – Securitization in India.

TEXT BOOKS:

1. Gurusamy,S. 2009. **Indian Financial System [**Second Edition]. Tata Mc Graw-Hill Publishing Company Ltd., New Delhi.

2. Shasi,K.Gupta., and Nisha Aggarwal 2013. **Financial Institutions and Markets** [fourth Edition]. **Kalyani Publishers , Ludhiana.**

REFERENCE BOOKS:

1. Punithavathy panndian. 2009. **Financial Services and Markets** [First Edition]. Vikas publishing house Pvt.,Ltd.,

2. Clifford Gomez. 2010. **Financial Markets, Institutions and Financial Services**, [Third Edition]. PHI Learning Pvt Ltd., New Delhi.

17UBA6ED	ELECTIVE - III : BUSINESS FINANCE	SEMESTER -VI

Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To make the student understand the concept of Business Finance.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend Concept of Financial Management, Profit Maximization and Wealth	K1
CO2	Perceive in financial plan , steps and its types	K1
CO3	Aware about theories related to business finance , under capitalization, over capitalization	K2 & K4
CO4	Obtain knowledge about Theories of Capital Structure and cost capital	K3
CO5	Classify the sources of finance , debentures, and gain knowledge about leasing	K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	S	M	M	M	M

S-Strong: M-Medium; L-Low

17UBA6ED	ELECTIVE - III : BUSINESS FINANCE	SEMESTER -VI

Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT – I

Business Finance: Introduction – Meaning – Concepts – Scope –Objectives of Financial Management–Profit Maximization and Wealth Maximization–Function of Finance–Traditional and Modern Concepts – Functions of a Finance Manager.

UNIT – II

Financial Plan: Meaning – Concept – Objectives – Characteristics of Financial Plan –Types of Financial Plan – Steps in Financial Planning – Significance of Financial Planning – Estimating long term and short term financial needs – Limitations of Financial Planning.

UNIT – III

Cost Theory – Earning Theory – Over Capitalisation – Causes of Over Capitalisation – Effects of Over Capitalisation – Remedies for Over Capitalisation – Under Capitalisation – Causes Capitalisation – Meaning – Modern Concept of Capitalisation– Bases of Capitalisation – of Under Capitalisation – Effects of Under Capitalisation – Remedies for Under Capitalisation–Watered Stock – Causes of Watered Stock – Watered Stock Vs. Over Capitalization – Over Trading and Under Trading.

UNIT – IV

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity –Theories of Capital Structure – Net income approach – Net operating income approach – The traditional approach – Modigliani and Miller approach – Factors determining the Capital Structure – Cost of Capital – Concept – Importance – Classification of Cost– Calculation of Individual and Composite Cost of Capital.

UNIT – V

Sources and Forms of Finance: Equity Shares, Preference Shares – Types of Preference Shares, Bonds, Debentures – Types of Debentures – Retained Earnings – Fixed Deposits – Features – Advantages and Disadvantages – Lease Financing: Meaning – Features – Forms – Merits and Demerits.

TEXT BOOKS:

1. Murthy,A., 2010. **Financial Management** [First Edition]. Margham Publication, Chennai.

2. Shashi,K.Gupta., and Anuj Gupta. 2010. **Business Finance** [First Edition]. Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Khan,M.Y., and Jain,P.K. 2010. **Financial Management** [Fifth Edition]. The Mcgraw Hill Companies.

2. Maheshwari,S.N. 2006. **Financial Management Principles and Practice** [Sixth Edition]. Sultan Chand & Company Ltd., New Delhi.

17UBA6EE	ELECTIVE - III : SUPPLY CHAIN MANAGEMENT	SEMESTER -VI

Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To create awareness about the supply chain activities taken in order to deliver the goods and on Procurement , Outsourcing and dimensions of customer value.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Comprehend about Supply Chain Management	K1
CO2	Perceive in Supply chain Integrates such as Push, Pull strategies – Demand driven strategies	K1
CO3	Aware about Strategic Alliances and advantages and disadvantages of RSP	K2
CO4	Obtain knowledge about Procurement and Outsourcing	K3
CO5	Aware about Dimension of customer Value and customer value measures.	K3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	M	M	M	M	M
CO3	M	S	M	M	M
CO4	M	M	M	M	M
CO5	M	M	M	M	M

S-Strong: M-Medium; L-Low

17UBA6EE	ELECTIVE - III : SUPPLY CHAIN MANAGEMENT	SEMESTER -VI

Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT - I

Supply Chain Management – Global Optimization – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

UNIT - II

Supply chain Integrates - Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies.

UNIT - III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration.

UNIT - IV

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement.

UNIT - V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures.

TEXT BOOKS:

1. Rushton,A., Oxley,J., and Croucher,P. 2000. **Handbook of Logistics and Distribution** [Second Edition]. Management. Kogan Page.

2. David Simchi-Levi*., Kamisnsky., Philip and Simchi-Levi Edith. 2004.* **Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies** [Second Edition]. McGraw Hill Publication.

REFERENCE BOOKS:

1. Agrawal**.** D. K. **2009. Textbook of Logistics and Supply Chain Management** [First Edition]. Macmillan Publishers India limited.

17UBA6EV	ELECTIVE - III : PROJECT WORK	SEMESTER –VI

Total Credits: 4
Hours Per Week: 6

1. A Guide will be allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2. CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks
	25 Marks

3. End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25Marks (Jointly given by the external and internal examiner)
	75 Marks

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