



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

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

Approved by Government of Tamil Nadu & Accredited by NAAC with A++Grade (3rd Cycle-3.64 CGPA)

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

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REGULATIONS 2026-27 for Post Graduate Programme

(Outcome Based Education model with Choice Based Credit system)

M.Com(CA) Degree

(For the students admitted during the academic year 2026-27 and onwards)

PROGRAMME: M.Com(CA)

Eligibility A candidate who has passed any B.Com related UG Degree is eligible B.Com (CA) / B.Com / B.Com (IT) / B.Com (E-Commerce) / B.Com (PA) / B.Com (Finance) / B.Com (B&I) / B.C.S (C.A) / B.Com (C.S) / B.Com (C.S & C.A) shall be given preference, as per the norms set by the Government of Tamil Nadu 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 Master of Commerce with Computer Applications Degree Examination of this College after a Course of study of Two Academic Years.

PROGRAMME EDUCATIONAL OBJECTIVES

The Curriculum is designed with the following objectives:

1. To educate the learners about the role of finance, technology and its social obligation in the globalized world.
2. To introduce the students to an engaging, analytical and creative approach towards business issues and encourage independent judgment and critical awareness.
3. To enable professional level competence in the managerial and entrepreneurial domains required to start and run, or play a significant and responsible role in a business.
4. To inculcate research aptitude in the minds of learners for pursuing research in academics and industry.
5. To equip learners with up to date skills to use the latest tools of computing essential in the technological world.

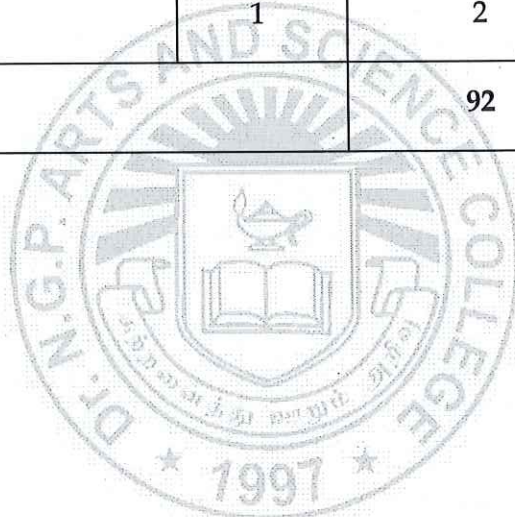
PROGRAMME OUTCOMES

On the successful completion of the program, students will/will be:

PO Number	PO Statement
PO1	Possess professional level knowledge and skill over advanced concepts in commerce and computer application.
PO2	Exhibit a deep understanding and mastery over technical and quantitative aspects related to Finance, Information technology and marketing.
PO3	Demonstrate practical knowledge gained through industrial visits and rigorous training programmes.
PO4	Empowered to carry out action- oriented research in commerce and computer applications.
PO5	Enabled to work in challenging environments that require creativity, teamwork and proficient managerial skills. And remain focused on continuous professional development.

Credit distribution:

Subjects	No. of Papers	Credit	Semester No.
Core	14	55	I-IV
Core Practical	4	7	I-IV
Core Project	1	8	IV
Extra Departmental Course (EDC)	1	4	II
Discipline Specific Elective (DSE)	4	16	I-IV
Internship	1	2	III
TOTALCREDITS		92	



CURRICULUM

M.Com CA

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (hours)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
First Semester												
26IBP1CA	Core-I	Strategic Fit Analysis	4	2	-	6	72	3	25	75	100	4
26COP1CA	Core-II	Managerial Economics	5	-	-	5	60	3	25	75	100	4
26CRP1CB	Core-III	Advanced Corporate Accounting	5	1	-	6	72	3	25	75	100	4
26CMP1CA	Core-IV	Python Programming for Business	5	-	-	5	60	3	25	75	100	4
26CMP1CP	Core Practical-I	Python Programming	-	-	4	4	48	3	40	60	100	2
26COP1DA	DSE-I	Consumer Behavior	4	-	-	4	48	3	25	75	100	4
26CMP1DA		Data Analysis and Visualisation										
26CMP1DB		Global Financial Management										
Total			23	3	4	30	360				600	22

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (hours)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Second Semester												
26CMP2CA	Core-V	Business Finance	4	2	-	6	72	3	25	75	100	4
26COP2CA	Core-VI	Direct Tax	5	1	-	6	72	3	25	75	100	4
26CMP2CB	Core-VII	Modern Database Systems	5	-	-	5	60	3	25	75	100	4
26CMP2CP	Core Practical-II	Modern Database Systems	-	-	4	4	48	3	40	60	100	2
26DAP2EA	EDC	Business Analytics	5	-	-	5	60	3	25	75	100	4
26IBP2DB	DSE-II	Digital Marketing	4	-	-	4	48	3	25	75	100	4
26CMP2DA		Data Intelligence and Mining										
26CMP2DB		Behavioral Finance										
Total			23	3	4	30	360				600	22

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (hours)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Third Semester												
26COP3CA	Core-VIII	Business Research Methods	5	-	-	5	60	3	25	75	100	4
26CMP3CA	Core-IX	Strategic Cost Accounting	5	1	-	6	72	3	25	75	100	4
26CMP3CB	Core-X	Marketing Management	4	2	-	6	72	3	25	75	100	4
26CMP3CC	Core-XI	AI in Business	4	1	-	5	60	3	25	75	100	5
26COP3CP	Core Practical-III	Statistical Tools for Research	-	-	4	4	48	3	40	60	100	2
26CMP3CT	IT	Internship	-	-	-	-	-	3	40	60	100	2
26CMP3DA	DSE-III	Advertising and Sales	4	-	-	4	48	3	25	75	100	4
26CMP3DB		Big Data Analytics										
26CMP3DC		Financial Derivatives										
Total			22	4	4	30	360				700	25

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (hours)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fourth Semester												
26CMP4CA	Core-XII	Accounting for Management	5	-	-	5	60	3	25	75	100	4
26CMP4CB	Core-XIII	Web Technologies	3	-	-	3	36	3	25	75	100	2
26CMP4CC	Core-XIV	Setting Up of Business Entities	4	-	-	4	48	3	25	75	100	4
26CMP4CV	Core-XV	Project and Viva-Voce	-	-	12	12	144	-	80	120	200	8
26CMP4CP	Core Practical-IV	Web Programming	-	-	2	2	24	3	40	60	100	1
26COP4DA	DSE-IV	International Marketing	4	-	-	4	48	3	25	75	100	4
26CMP4DA		Cyber Security in Enterprises										
26CMP4DB		Fintech Services										
Total			16	-	14	30	360				700	23
Grand Total											2600	92

DISCIPLINESPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during all the Semesters

Semester I (Elective I)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	26COP1DA	Consumer Behavior
2	26CMP1DA	Data Analysis and Visualization
3	26CMP1DB	Global Financial Management

Semester II (Elective II)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	26IBP2DB	Digital Marketing
2	26CMP2DA	Data Intelligence and Mining
3	26CMP2DB	Behavioral Finance

Semester III (Elective III)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	26CMP3DA	Advertising and Sales
2	26CMP3DB	Big Data Analytics
3	26CMP3DC	Financial Derivatives

Semester IV (Elective IV)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	26COP4DA	International Marketing
2	26CMP4DA	Cyber Security in Enterprises
3	26CMP4DB	Fintech Services

EXTRA CREDIT COURSES

The following are the courses offered under self-study to earn extra credits: Semester III

S.No.	Course Code	Name of the Course
1	26CMPSSA	Disaster Management
2	26CMPSSB	Cloud Computing

BoS Chairman/HoD
Department of Commerce (CA)
Dr. N. G. P. Arts and Science College
Coimbatore - 641 048

 Dr. N.G.P. Arts and Science College		
APPROVED		
BoS- 215E 2.4.26	AC -	GB -

M.Com. CA (Students admitted during the AY 2026-27)

Semester - I CORE: STRATEGIC FIT ANALYSIS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26IBP1CA	STRATEGIC FIT ANALYSIS	CORE	48	24	-	4

Preamble	This course has been designed for students to learn and understand - the strategic fit analysis focuses on aligning an organization's internal capabilities with external environmental conditions. - the conceptual components for the strategic management process. - the resource utilization, improved performance, and long-term growth.
Prerequisite	Knowledge on strategic management

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concept and importance of Strategic Fit Analysis in organizations.	K2
CO2	Examine market trends and competitive dynamics affecting business strategies.	K3
CO3	Explain various tools and techniques of strategic fit analysis.	K4
CO4	Analyze the application of agile strategy in modern business operations.	K5
CO5	Create a strategy that uses feedback and continuous alignment to achieve organizational objectives	K6

Mapping with Program Outcomes:					
Cos/ POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	M	S	M	S	S
CO3	M	S	M	S	S
CO4	M	S	M	S	M
CO5	M	S	S	S	S

26IBP1CA	STRATEGIC FIT ANALYSIS
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Strategic Management & Strategic Fit Meaning of strategy - Definition of strategic management - levels of strategic management process - Meaning and Importance of strategic fit- Evolution of strategic thinking- Strategic fit in a dynamic business environment- Vision, Mission, objectives and quality policy- Strategic levels. Case Study on Strategic Levels.	15	Text Book & E-Resources
II	Internal and External Environment Analysis Organizational resources and capabilities - Core competencies - Value chain analysis - Organizational culture and structure - Environmental appraisal: Purpose and nature of external analysis -GAP analysis- PESTLE analysis - Porter's five force analysis- Market trends and competitive dynamics- Stakeholder analysis. Case Study on Value Chain Analysis.	15	Text Book & E-Resources
III	Tools and Techniques for Strategic Fit Analysis BCG approach -SWOC analysis - TOWS matrix - Balanced scorecard - VRIO Framework - Henry mintzberg's model of strategy development -Abell's model of business - McKinsey 7S model. Case Study on BCG approach.	15	Text Book & E-Resources
IV	Strategies for Globalization and Strategic Edge Diversification - Mergers and acquisition - Turnaround management - Turnkey contracts - strategic edge: Business process reengineering, lean six sigma- Contemporary strategic issues, Strategies for internet economy. Agile strategy in business operations, Sustainability and ESG strategies, AI and Machine learning in strategic decision-making Case Study on Mergers and acquisition.	15	Text Book
V	Strategic Implementation, Measuring and Evaluating Strategic Fit. Strategy implementation: Organization and strategy implementation - Establishing profit centers by business, product or service - Leadership and behavioral challenges- Key performance indicators (KPIs)- Strategic control Systems- Feedback and continuous alignment Case Study on Leadership and behavioral challenges	12	Text Book
Total		72	

Note: Case studies related to the above topics to be discussed examined externally. (Section D: Compulsory question for case studies.)

Text book	1.	Srinivasan. R, 2025, "Strategic Management", 7th Edition, PHI Learning Pvt. Ltd, New Delhi.
	2.	Robert M. Grant, 2023, "Contemporary Strategy Analysis", 11th Edition, Wiley, USA.
Reference Books	1.	Fred David, Forest David, Meredith David, 2023, "Strategic Management Concept", 18th Edition, Pearson Education Service, London.
	2.	Subba Rao. P, 2025, "Business Policy and Strategic Management", 2nd Edition, Himalaya Publishing House, Bengaluru.
	3.	K. Aswathappa, 2024, "Business Environment for Strategic Management", 2nd Edition, Himalaya Publishing House, Bengaluru.
	4.	C.N Sontakki, Neeti Gupta, Anuj Gupta, 2017, "Strategic Management", 3rd Edition, Kalyani Publishers, Bengaluru.

Journal and Magazines	Strategic Management IISM-JOURNAL)
E-Resources and Website	https://onlinecourses.nptel.ac.in/noc24_mg112/preview?

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester - I CORE: MANAGERIAL ECONOMICS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26COP1CA	MANAGERIAL ECONOMICS	CORE	60	-	-	4

Preamble	This course has been designed for students to learn and understand - the importance and role of managerial economist. - demand, production, cost and determination of price. - the macro-economic factors and take business decisions.
Prerequisite	Basic knowledge on micro and macroeconomics, business understanding and awareness on real-world economy.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Apply managerial economic principles for business decision-making.	K3
CO2	Analyze and forecast demand.	K4
CO3	Estimate cost and production functions for efficient operations.	K6
CO4	Assess pricing strategies under different market structures.	K4
CO5	Interpret macroeconomic indicators for business decisions.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

26COP1CA	MANAGERIAL ECONOMICS
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Syllabus

Unit	Content	Hrs	Resources
I	Managerial Economics Nature and Scope of Managerial Economics - Managerial Economics in Relation with other Disciplines - Goals of Corporate Enterprises - Decision Making in Business - Roles and Responsibilities of a Managerial Economist - Value of Enterprise. Case study on Goals of Corporate Enterprises.	9	Text Book/ e- Resource
II	Demand Analysis and Forecasting Demand Function - determinants - Estimation of demand function using regression - Price elasticity and types - Calculation of price elasticity - Overseas Demand Analysis - Demand Forecasting - Application of trend projection method in forecasting. Case study on Elasticity of Demand.	11	Text Book/ e- Resource
III	Cost and production Cost Concepts - Calculation of AC and MC from cost function - Break-Even-Point Analysis and its application - Production Function and estimation of Production Function by Cobb-Douglas and Returns to scale. Case study on BEP.	12	Text Book/ e-Resource Article
IV	Price Analysis Pricing under perfect competition, monopoly, monopolistic and oligopoly - Pricing Policies - public sector pricing: Break-even pricing, average cost, marginal cost and profit pricing and peak-load pricing - Indian Knowledge System: Role of Panyadhyaksha in fixing prices. Case study on pricing of oligopoly firms.	14	Text Book/ e-Resource
V	Macro-economic Accounting National Income: concepts - National income accounting - challenges - Role of Artificial Intelligence in improving National Income Accounting - Inflation and types - measuring inflation rate - Balance of Payments: components - surplus and deficit - balancing deficit in BoP. Case study on trends in inflation rate	14	e-Resource
Total		60	

Note: Case Studies related to the above topics to be discussed. Examined externally. The course carries 60% theory and 40% calculation (Section D: Compulsory question for case studies.)

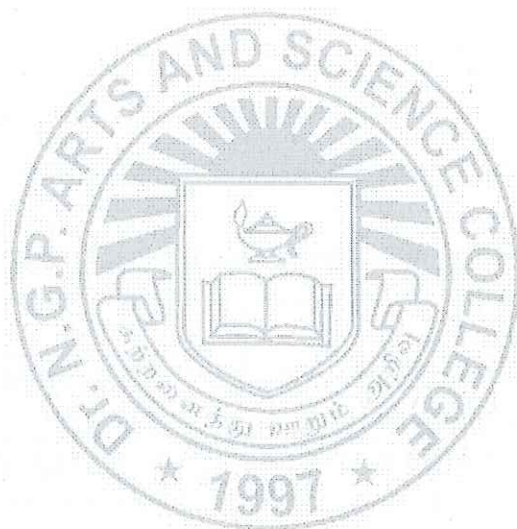
Problem areas:**Unit 1**

1. Identifying a hypothetical company, analyse Enterprise Value at a particular time.

	Unit 2
	2. Take 5 observations on price and quantity demanded, estimate linear demand function using regression formula
	3. Given the change in price and quantity data, find the type of elasticity using arc elasticity formula
	4. Take a company's sales (in units) for 5 years. Using the trend projection method (least squares), estimate the trend equation and forecast sales for the 6 th year
	Unit 3
	5. Given a firm's total cost function, calculate AC, MC and both cost at a given output.
	6. While a firm's selling price per unit, variable cost per unit and fixed cost is given, find break-even point in physical units and break-even point in sales value (in ₹)
	7. Given the units of labour, capital and output, estimate Cobb-Douglas production function and returns to scale
	Unit 4
	8. At a given fixed cost, variable cost and output, find break-even and average cost pricing
	9. Given a firm's cost function, find marginal cost pricing at a particular output
	10. When a firm's FC, VC, desired profit and output is given, find price per unit under profit pricing
	11. When a firm applies peak-load pricing with a certain percentage markup on cost, find the price during off-peak and peak period
	Unit 5
	12. Based on a given data, find GDP at Market Price (expenditure method) and GNI
	13. Using Consumer Price Index of a country for 2 years, calculate inflation rate and state the type of inflation
	14. Based on a current account and capital account data of a country in a particular year, find the balance of payments

Text book	1.	Sundharam K.P.L. & Sundharam E.L, 2024, "Business Economics", Sultan Chand and Sons, New Delhi.
	2.	Damodar N Gujarati & Dawn C. Porter 2024, "Basic Econometrics, The McGraw-Hill Series Economics, New York.
Reference Books	1.	Maheswari, Maheswari and Sinha, 2025, "Business Economics", SPD Books International Pvt.Ltd, New Delhi.
	2.	A Koutsoyiannis, 2023, "Theory of Econometrics", Palgrave Macmillan, New York
	3.	Aryamala.T, 2013, "Business Economics", Vijay Nicole Imprints Pvt. Ltd, Chennai.
	4.	Manab Adhikary, 2010, "Business Economics", Second Edition, Excel Books, New Delhi.

Journal and Magazines	Economic & Political Weekly, https://www.epw.in/
E-Resources and Website	http://rguir.inflibnet.ac.in/bitstream/123456789/16820/1/9781978962514.PDF
Learning Method	Lecture with PPT, Case study, Seminar, Flexitime Open Book Test & Flip Chart Presentation
Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations



Semester - I							
CORE: ADVANCED CORPORATE ACCOUNTING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CRP1CB	ADVANCED CORPORATE ACCOUNTING	CORE	60	12	-	4

Preamble	This course has been designed for students to learn and understand - Provides comprehensive knowledge of corporate accounting concepts, statutory requirements, and accounting standards. - Develops competence in accounting for share capital, debentures, amalgamation, reconstruction, and preparation of consolidated financial statements of companies. - Enhances understanding of specialized accounts such as company liquidation along with emerging accounting practices.
Prerequisite	Fundamental knowledge of financial and Corporate accounting

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Elucidates corporate accounting framework, preparation and presentation of financial statements and applicability of accounting standards.	K3
CO2	Applies accounting treatment for share capital and debentures and employee stock options.	K3
CO3	Analyze accounting procedures for amalgamation, absorption, internal and external reconstruction of companies.	K4
CO4	Prepares consolidated financial statements of holding companies.	K5
CO5	Design and formulate structured procedures for company liquidation and preparation of liquidator's final accounts.	K6

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

26CRP1CB

CORE: ADVANCED CORPORATE ACCOUNTING

Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Corporate Accounting Records of accounts to be maintained by a company - Preparation and Presentation of Financial Statements - Schedule III of the Companies Act, 2013 - Disclosure Requirement - True and Fair View of Financial Statements - XBRL Accounting Standards (AS): Applicability & Interpretation - Scope and Compliance - International Financial Reporting Standards - Overview of AS - AS vs. Ind - AS vs. IFRS. Case Study: IFRS	14	Text Book
II	Accounting for Share Capital Issue of Shares - Forfeiture and Reissue of Shares - Accounting Treatment of Premium - Buy-back of Shares - Redemption and Conversion - Capital Redemption Reserve - Bonus Shares - Rights Issue - ESOPs - ESPS - Sweat Equity Shares and Underwriting - Book Building. Accounting for Debentures: Accounting Treatment - Debenture Redemption Reserve - Redemption of Debentures and Conversion of Debentures into Shares. Related Aspects of Company Accounts: Accounting for ESOP - Buy-back - Equity Shares with differential rights - Underwriting and Debentures Case Study: ESOP	15	Text Book
III	Amalgamation, Absorption and Reconstruction Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of share capital - External Reconstruction - Inter-company holdings. Case study: External Reconstruction.	15	Text Book
IV	Consolidated Balance Sheet as Per AS 21 Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit - Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Owings. Case study: Holding companies.	14	Text Book
V	Liquidation of Companies Liquidation of Companies: Modes of Winding up - Statement of Affairs - Deficiency Account or Surplus Account - Liquidator & Final Statement of Account. Case study on Liquidation of Companies.	14	Text Book
Total		72	

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

Case Studies related to the above topics to be discussed. Examined externally.
(Section D: Compulsory question for case studies.)

Text book	1.	The Institute of Company Secretaries of India (ICSI), 2025, "Corporate Accounting and Financial Management", Latest Edition, The Institute of Company Secretaries of India, New Delhi.
	2.	Wilson. M, 2024, "Advanced Corporate Accounting", [Revised Edition], SciTech Publications India Pvt Ltd, Chennai.
Reference Books	1.	Shukla. M .C, Grewal. T. S and Gupta. S. C, 2023, "Advanced Accounts", 18 th Edition, Volume II, S. Chand and Company Ltd., New Delhi.
	2.	Gupta R. L. and Radhasamy, 2025, "Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.
	3.	Jain. S. P. and Narang. K. L, 2024, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.
	4.	Reddy T.S. and Murthy. A, 2025, "Corporate Accounting", Margham Publications, Chennai.

Journal and Magazines	1. Journal of Accounting and Finance, Volume 24, No 1, 2024 Latest Issues. 2. Journal of Corporate Accounting and Finance, Latest Issues, Wiley Publications. 3. Accounting Today Magazine - Latest Edition (2024/2025), Accounting Today Publications.
E-Resources and Website	1. https://www.accountingtoday.com/magazine/accounting-today-april-2024 https://www.accountingtoday.com/magazine/accounting-today-april-2024 2. https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22710 3. https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22371 4. http://www3.interscience.wiley.com/journal/60500170/home

Learning Method	Chalk and Talk Method, Assignment, Seminar, PPT and Article Discussion
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Focus of the Course	Entrepreneurial development, Skill development and employability.
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Semester - I							
CORE: PYTHON PROGRAMMING FOR BUSINESS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CMP1CA	PYTHON PROGRAMMING FOR BUSINESS	CORE	60	-	-	4

Preamble	This course has been designed for students to learn and understand - the OOPs Concepts through Python - the emerging applications of relevant field using Python - advanced programming features in Python to solve industry standard problems.
Prerequisite	Knowledge on computer programming languages.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the principles of Python and acquire skills in programming in Python.	K2
CO2	Illustrate the process of structuring the Data using Lists, Dictionaries, Tuples and Sets.	K2
CO3	Make use of Class, Inheritance, Method Overriding, Data Encapsulation	K3
CO4	Analyzing the usage of Packages and Dictionaries.	K4
CO5	Assess the effectiveness of Dataset Categorization, Cleaning, and Visualization Techniques.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	M	M	S	M
CO3	M	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	S	M	S

26CMP1CA	PYTHON PROGRAMMING FOR BUSINESS
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Python Python Basic: Introduction - Python Overview - Getting Started with Python: Comments- Identifier Keywords- Data Types- Operators- Statement and Expression- String - Control Structure. Case Study on Decision Making using Python.	10	Text Book
II	Functions and Data types Functions: Built in Function - User Defined Function - Parameters and Arguments - Function Calls - Return Statement - Anonymous Function - Writing Python Script - List - Tuples and Dictionary. Arrays in python: Array- Creating an Array-Types of Arrays. Case Study on Arithmetic Calculator using Functions.	12	Text Book/ Reference Book
III	OOPS Concepts Features of Object-Oriented Programming System- Classes and Objects- Encapsulation- Abstraction- Inheritance- Polymorphism. Creating a Class-The Self Variable - Constructor. Files in Python: Files -Types of Files in Python - Opening a File-Closing a File. Case Study on Banking Application using Inheritance.	13	Text Book
IV	Python Packages for Business Applications Essential Python Libraries: Numpy - Pandas- Matplotlib - Ipython And Jupyter -Scipy -Scikit. Installation and Setup. Ipython Basics: Executing code from clipboard. Getting Started with Pandas Series, Data Frames: Creating frames- operations on rows and columns - GroupBy: Aggregation - Transformation - Filtration- Merging and Joining Manipulating Dates Case Study on solving real-world data science tasks with Python Using Pandas.	13	Reference Book
V	Visualization Introduction to Data Visualization-Key elements of Data Visualization-Variou Data Visualization Elements and Tools- Plotting and Visualization: matplotlib configuration. Plotting functions in Pandas: Line Plots - Bar Plots- Scatter Plots Histogram Plot. Case Study on Bank Customer Data Analysis Using Pandas and Matplotlib.	12	Reference Book / E-Resources
Total		60	

Note: Case Studies related to the above topics to be discussed. Examined externally.
(Section D : Compulsory question for case studies.)

Text book	1.	Balagurusamy E, 2019, "Problem Solving and Python Programming", First Edition, Tata Mc-Graw Hill Publication, India.
	2.	Kalilur Rahman, 2023, "Python Data Visualization Essentials Guide", First Edition, BPB Publications, India
Reference Books	1.	Wes Mckinney, 2018, "Python for Data Analysis", First Edition, O'Reilly Publication, India
	2.	Anurag Gupta, G.P Biswas, 2020, " Python Programming", First Edition, Tata Mc-Graw Hill Publication, New Delhi.
	3.	Timothy A. Budd, 2018, "Exploring Python" First Edition, Tata Mc Graw Hill Publication, New Delhi.
	4.	Joel Murach, Michael Urban, 2021, "Murach's Python Programming" Second Edition, Mike Murach & Associates, Incorporated, India.

Journal and Magazines	International Journal of Engineering in Computer Science 2021 Scientific Research Python Programming - Articles - Scientific Research Publishing
E-Resources and Website	www.learnpython.org https://www.geeksforgeeks.org/data-visualization/data-visualization-with-python/ https://link.springer.com/book/10.1007/978-981-96-8291-1

Learning Method	PPT/ Lecture/Group Discussion/Seminar
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Focus of the Course	Skill Development/ Employability	Entrepreneurial Development /
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Semester - I CORE PRACTICAL: PYTHON PROGRAMMING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CMP1CP	PYTHON PROGRAMMING	CORE PRACTICAL	-	-	48	2

Preamble	This course has been designed for students to learn and understand • Python Functions and String Operations • NumPy and Pandas Library • Data Visualization
Prerequisite	Basic Programming and Computer Knowledge

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Explain Decision Making process using Python	K2
CO2	Interpret the User Defined Functions	K2
CO3	Identify the types of Files in Python	K3
CO4	Analyze Data science tasks using Pandas	K4
CO5	Assess the effectiveness of different plotting functions in Pandas for data analysis.	K5

Mapping with Program Outcomes:

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

26CMP1CP	PYTHON PROGRAMMING
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S.No.**List of Programs**

- 1 Build a Python Program for String Operation.
- 2 Create a Receipt Calculator using Python.
- 3 Develop a Python Program to calculate Depreciation.
- 4 Develop a Python Program to calculate the Payroll of employees.
- 5 Python program to create Bank account class with deposit, withdraw function.
- 6 Create a Class and calculate Budget using Python.
- 7 Create an Employee dataset using pandas and perform the operations (i) Adding a new row to the data frame and append to the existing data frame (ii) Adding a new row at a specific location (iii) Deleting a row from the data frame.
- 8 Import a CSV File into Python, use Pandas for perform Sorting, Slicing records and Filtering.
- 9 Create a Dataset using python visualize the dataset using Matplotlib.
- 10 Import financial dataset, use Line chart and scatter plot for Visualization.
- 11 Calculate Economic Order Quantity using NumPy.
- 12 Build a Basic Python Cash Flow Model for a Loan Using NumPy.

Text Books	1.	Kalilur Rahman, 2022, "Python Data Visualization Essentials Guide", First Edition, BPB Publications, India.
	2.	Balagurusamy E, 2021, "Problem Solving and Python Programming", First Edition, Tata Mc-Graw Hill Publication, India.

Learning Method	Demonstration/ Hands on Experiments
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Focus of the Course	Skill Development/ Employability/ Innovation
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Semester – I DSE : CONSUMER BEHAVIOUR							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26COP1DA	CONSUMER BEHAVIOUR	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand - the concept of consumer buying behaviour. - the theories of motivation and perception as applied in consumer behaviour. - the process of consumer decision making.
Prerequisite	Knowledge on basic consumer behaviour, decision making process.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concept of consumer behaviour and decision-making process.	K2
CO2	Know about marketing implications on consumer behavioural decision.	K3
CO3	Analyse psychographic factors of buying behaviour.	K5
CO4	Examine consumer strategy towards store choice and shopping behaviour.	K6
CO5	Sketch out the Global consumer behaviour.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	M	M	S

26COP1DA	CONSUMER BEHAVIOUR
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Syllabus

Unit	Content	Hrs	Resources
I	Consumer Behaviour Theories of consumer behaviour - Consumer Behaviour and Marketing Action - An overview - Consumer involvement - Decision-making processes - Purchase behaviour and Marketing implications - Consumer behaviour models. Case study on Purchase Behaviour.	10	Text Book e-Resource & Article
II	Buying Behaviour Personality - Psycho-analytical Neo-Freudian and social approaches to personality, understanding consumer diversity, Brand personality, Self and self-image. Psychological and Sociological influence on consumer decision making, imaginary risk, digital consumer behaviour - Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations. Case study on influencing factors of buying behaviour.	10	Text Book e-Resource
III	Consumer Attitude Attitude formation & change - Tricomponent and structural models of attitudes, sources of attitude formation, strategies of attitude change, cognitive dissonance, attribution, self-perception theories, Foot in the door phenomenon. Groups - types, Celebrities, Family, Socialization of family members, Function of family, Family decision-making and consumption - related roles, Family life cycle. Case study on consumer attitude.	8	Text Book e-Resource & Article
IV	Strategic Implementation Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re-positioning, Perceptual Mapping - Marketing communication - Store choice and shopping behaviour - In-Store stimuli, store image and loyalty - Consumerism - Consumer rights and Marketers' responsibilities. Case study on store choice strategy.	10	Text Book e-Resource
V	Consumer buying habits The Global Consumer Behaviour and Online buying behaviour - Consumer buying habits and perceptions of emerging non-store choices - Research and applications of consumer responses to direct marketing approaches - Issues of privacy and ethics. Case study on buying habits.	10	e-Resource
	Total	48	

Note: Case Studies related to the above topics to be discussed. Examined externally.
(Section D: Compulsory question for case studies.)

Text book	1.	Leon G Shiffman, 2022, Consumer Behaviour, Pearson Education, New Delhi.
	2.	David L. Mothersbaugh, 2022, Consumer Behaviour: Building Marketing Strategy (Indian Edition), McGraw Hill Education, New Delhi.
Reference Books	1.	David L Mothersbaugh, 2024, Consumer Behaviour: Building Marketing Strategy Special Indian Edition Mc Graw Hill, New Delhi.
	2.	Sarmistha Sarma, 2022, Consumer Behaviour, Wiley India, New Delhi.
	3.	Sangeetha Sahney, 2018, Consumer Behaviour, Oxford University Press Publishing House, New Delhi.
	4.	Joseph Wisenblit, S. Ramesh Kumar, Reprint 2022, Consumer Behaviour, Pearson, New Delhi.

Journal and Magazines	Academic Journal - Journal of Consumer Research - https://academic.oup.com/jcr International Journal - Journal of Consumer Behaviour (Wiley) - https://onlinelibrary.wiley.com/journal/14791838
E-Resources and Website	https://www.slideshare.net/prashantmehta (PDF) Consumer Attitude towards Online Shopping (researchgate.net)

Learning Method	Lecture method using PPT, Group learning, Article discussion.
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Focus of the Course	Entrepreneurial development / Skill development/employability.
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Semester - I							
DSE: DATA ANALYSIS AND VISUALISATION							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CMP1DA	DATA ANALYSIS AND VISUALISATION	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand - the importance of decision making in business. - the types and techniques of creating charts. - the features and types of dashboards for data visualisation.
Prerequisite	Basic knowledge on database.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the various types of communication problems.	K2
CO2	Apply ratios and proportions in visualising data.	K3
CO3	Construct charts to visualize variations and multiple quantities..	K3
CO4	Analyze Interactive charts based on time and location.	K4
CO5	Assess the effectiveness of dashboards in solving real-time problems..	K5

Mapping with Program Outcomes:					
Cos/ POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	M	M	M	S	S
CO4	M	S	M	M	S
CO5	S	S	S	M	M

26CMP1DA	DATA ANALYSIS AND VISUALISATION
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Syllabus

Unit	Content	Hrs	Resources
I	Data Analysis Introduction - Types of data analysis - Overview to Data Visualisation - Importance of Data Visualisation in decision making - Step in the Process - Model of Communication - Types of Communication Problems - Principles of Communicating Data. Case Study on business decision through data analysis and visualisation	8	Text Book & E-Resources
II	Ratios and Proportions Ratios and Rates: Blending Data Source-Visualising Rates Proportions and Percentages: Introducing Filters and Quick Filters-Introducing Table Calculations - Proportions as Waterfall Charts using Gantt-Current-to-Historical-Actual-to-Target. Case study on Proportion Visualisation Techniques.	10	Text Book
III	Variations and Multiple Quantities Respecting Variation-Visualising Variation-Over Time: Control Charts -Anatomy of a Control Chart - Creating a Control Chart -Understanding Uncertainty. Multiple Quantities: Scatterplots - Stacked Bars - Regression and Trend Lines-The Quadrant Charts. Case study on Respecting and Visualising Variation.	10	Text Book
IV	Time charts and Map Location Origin of Time charts - Line charts - Dual Axis Line chart - Connected Scatterplots - Date Filed Type - Timeline - Slope graph. Maps and Locations: Special Map - Circle Maps - Filled Maps - Dual Encoded Maps and Circle Maps. Case Study on Website Data Analytics.	10	Text Book
V	Dashboards Dashboards in Tableau-Types of Dashboards: Building an Exploratory Dashboards Advanced Dashboards Features: Animating Dashboards Showing Multiple Tabs - Adding Navigation with Filters - Custom Header Images - Adding Google Maps to Dashboards. Case Study on Building Dashboards.	10	Text Book
	Total	48	

Note:	Case Studies related to the above topics to be discussed. Examined externally (Section D: Compulsory question)
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Text book	1.	Ben Jones, 2014, "Communication Data with Tableau", Eight Edition, O'Reilly Media.
	2.	Nathan Yau, 2011, "Visualize This: The Flowing Data guide to Design, Visualization and Statistics", First Edition, Wiley.
Reference Books	1.	Steve Wexler, Jeffrey Shaffer, et al, 2017, "The Big Book of Dashboards: Visualizing Your Data Using Real-World Business Scenarios", Wiley.
	2.	Cole Nussbaumer Knaflitz, 2015, Storytelling with Data: A Data Visualization Guide for Business Professionals", John Wiley & Sons.
	3.	Few, Stephen, 2012, "Show Me the Numbers. Designing Tables and Graphs to Enlighten", Second Edition, Analytics Press.
	4.	Stephen Few, 2019, "The Data Loom: Weaving Understanding by Thinking Critically and Scientifically with Data", Analytics Press

Journal and Magazines	International Journal of Computer Trends and Technology - https://ijcttjournal.org/Volume-71%20Issue-4/IJCTT-V71I4P116.pdf
E-Resources and Website	https://www.geeksforgeeks.org/data-visualization/data-visualization-and-its-importance/ https://www.tableau.com/visualization/what-is-data-visualization https://www.yellowfinbi.com/blog/what-is-data-visualization-importance-in-business-intelligence

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
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Focus of the Course	Skill Development/ Employability/ Innovations
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Semester - I DSE: GLOBAL FINANCIAL MANAGEMENT							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CMP1DB	GLOBAL FINANCIAL MANAGEMENT	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand - the financial terms and components in business - the concept and principles of Globalisation - about the various international financial markets
Prerequisite	Knowledge on basic Financial Management

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the theoretical framework of Global financial management	K2
CO2	Outline the balance of payment in the world and crypto transactions	K2
CO3	Analyze the international Financial Markets and floating rates	K4
CO4	Investigate the currency risk and Exposure	K4
CO5	Evaluate the Foreign Direct investment and its effect	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	M	S	M	M	M
CO5	S	S	S	M	S

26CMP1DB	GLOBAL FINANCIAL MANAGEMENT
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Globalisation Meaning and Scope of Global Financial Management - Globalisation- Implications of Globalisation - Goals of International Financial Management - Scope of International Finance - International Monetary System - Bimetallism - Gold Standard - Bretton Woods System - Floating Exchange Rate Regime - European Monetary System - IMF - WTO - GATT. Case Study on International Monetary System	10	Text Book
II	Balance of Payments Introduction-Meaning of Balance of Payments - The Current Account - The Capital Account - Significance - Balance of Payments in the World - Balance of Payments Account of India- Digital Economy and BOP- Crypto transactions in BOP Accounting -Sustainable and Green Finance. Case Study on Balance of Payments	9	Text Book
III	International Financial Markets International Financial Markets - Sources of International Funds - Multilateral Development Banks - Governments/ Governmental Agencies - International Banks - Security Markets Instruments of International Financial Markets- International Equities - GDRs - ADRs - International Money Market and Bond Market Instruments - Euro Bonds - Repos - Euro Commercial Paper - Medium Term Notes - Floating Rate Notes - Loan Syndicates - Euro Deposits - Euro Issues in India. Case Study on International Financial Markets	10	Text Book and Reference Book
IV	Currency Risk and Exposure Currency Risk and Exposure - Types of Currency Risk - Management of Currency Risk - Concept and Measurement of Transaction Exposure - Techniques of Transaction Exposure Management - Translation Exposure - Methods - Transaction Exposure Vs. Translation Exposure - Exchange Risk Management -Operating Exposure - Measuring and Managing Operating Exposure. Case Study on Currency Risk	10	Text Book
V	Foreign Direct Investment (FDI) Introduction-Meaning of Foreign Direct Investment (FDI) - Forms of FDIs - FDI in World - Purpose of Overseas Investment - Benefits to the Host Countries - Effects of FDI - Political Risk -Impact of Geopolitical Tensions on FDI. Case Study on Foreign Direct Investment	9	Text Book
	Total	48	

Note:	Case Studies related to the above topics to be discussed. Examined externally (Section D: Compulsory question)
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Text book	1.	Joseph Anbarasu, 2021, "Global Financial Management", First Edition, Ane Books Pvt Limited, Delhi.
	2.	Kevin S, 2020, "Fundamentals of International Financial Management", First Edition ,PHI Publications, Delhi.
Reference Books	1.	Alan C. Shapiro Paul Hanouna Jayanta Seal, 2023 "International Financial Management" Eleventh Edition, An Indian Adaptation.
	2.	Jeff Madura, 2020 "International Financial Management", Fifteenth Edition Cengage ,MindTap learning, Delhi.
	3.	Dr. Ravi Kumar Sharma & Raj Kumar Singh, 2021 "Global Financial Management" , First Edition ,Thakur Publications, Hyderabad.
	4.	Dr. Rupesh Roshan Singh, 2019, "International Financial Management" Excel books Private Ltd, New Delhi.

Journal and Magazines	International Financial Management and Economics
E-Resources and Website	https://www.drnishikantjha.com/booksCollection/ , https://ddceutkal.ac.in/Downloads/UG_SLM/

Learning Method	PPT/ Chalk and Talk/ Assignment/Seminar/ Group Discussion /Case Study
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Focus of the Course	Skill Development/ Development	Employability/	Entrepreneurial
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