HOLY CROSS COLLEGE (AUTONOMOUS)
TIRUCHIRAPPALLI-620 002

SCHOOL OF MANAGEMENT STUDIES

DEPARTMENT OF COMMERCE

BUSINESS ANALYTICS

COURSE PATTERN
AND
SYLLABI

2026-2027

HOLY CROSS COLLEGE (AUTONOMOUS),
TIRUCHIRAPPALLI-620 002
SCHOOL OF MANAGEMENT STUDIES
CHOICE BASED CREDIT SYSTEM
LEARNING OUTCOMES – BASED CURRICULUM FRAME WORK (LOCF)
B COM BUSINESS ANALYTICS

Programme Outcomes(POs)

Upon completion of the B.COM. BUSINESS ANALYTICS Degree Programme, the graduate will be able to

PO1 – Demonstrate ability and attitude to acquire knowledge and skills of Commerce in the advancing global scenario and apply them effectively and ethically for professional and social development.

PO2 – Involve in research and innovative endeavours and share findings for the wellbeing of the society.

PO3 – Exhibit employability, entrepreneurial, professional and administrative skills for the sustainable development of an economy.

PO4 – Work effectively in teams and take up leadership in multi-cultural environment.

PO5 – Exhibit skills of critical thinking, scientific analysis, problem-solving and digital literacy in addressing economic and business challenges in both national and international perspectives.

PO6 – Demonstrate competencies in adapting to challenging environment in a sustainable way and participate in activities towards Sustainable Development Goals as responsible citizen.

PO7 – Exhibit business and accounting skills effectively for the betterment of business and economic environment.

PO8 – Uphold moral, ethical and social values in any situation.

PO9 – Pursue higher studies in the related fields of Economics, Commerce and Management.

Programme Specific Outcomes (PSOs)

Upon completion of these courses the graduate would

PSO1 - Apply the disciplinary knowledge, analytical tools and techniques in the various spheres of Commerce to interpret business data for the sustainable development of the economy.

PSO2- Develop into Professionals and Entrepreneurs by integrating business analytics with ethical business practices in the dynamic world of Commerce.

PSO 3- Demonstrate competency in analyzing and interpreting commercial data using accounting principles and analytical tools to support effective decision-making across diverse domains of commerce.

(For Candidates admitted in the Academic Year 2026-2027)

HOLY CROSS COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI-02
SCHOOL OF MANAGEMENT STUDIES
DEPARTMENT OF COMMERCE BUSINESS ANALYTICS
COURSE PATTERN
CHOICE BASED CREDIT SYSTEM
LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK

B COM BUSINESS ANALYTICS

Semester	Part	Subject	Code	Hours	Credits	Marks
I	I	**Language –** General Tamil - I/ Hindi - I/ French - I	U25TL1GEN01/ U25HN1HIN01/ U26FR1FRE01	5	3	100
	II	**English -** General English I	U25EL1GEN01	5	3	100
	III	**Core Course-1:**Financial Accounting I	U25BU1CCT01	6	5	100
		Core Course-2: Principles of Management	U25BU1CCT02	5	4	100
		Elective Course-1 (Generic) - Business Economics /Fundamentals of Business Organisation and Management	U25BU1ECT01/ U25BU1ECT02	4	3	100
		Foundation Course : Spreadsheet for Business	U25BU1FCP01	2	2	100
	IV	**Skill Enhancement Course - SEC 1 :** Soft Skills	U25SS1SET01	2	2	100
		Value Education- Ethics-1/ Catechism-1/ Bible Studies-1	U25VE2LVE01/ U25VE2LVC01/ U25VE2LVB01	1	-	-
		Total		**30**	**22**	**700**
II	I	**Language –** General Tamil - II/ Hindi - II/ French – II	U25TL2GEN02/ U25HN2HIN02/ U26FR2FRE02	**5**	**3**	**100**
	II	**English -** General English-II	U25EL2GEN02	**5**	**3**	**100**
	III	**Core Course-3:** Financial Accounting-II	U25BU2CCT03	**6**	**5**	**100**
		Core Course-4: Business Law	U25BU2CCT04	**5**	**4**	**100**
		Elective Course-2 (Generic) – Python Programming / Fundamentals Of Business Analytics	U25BU2ECP01/ U25BU2ECT03	**4**	**3**	**100**
		Entrepreneurial Skills: Entrepreneurship Development	U25BU2ESP01	**2**	**2**	**100**
	IV	**Skill Enhancement Course - SEC 2:** Sustainable Rural Development and Student Social Responsibility	U25RE2SET02	**2**	**2**	**100**
		Online Course	U25EXCONC01	**-**	**2 (EC)**	**-**
		Value Education- Ethics-1/ Catechism-1/ Bible Studies-1	U25VE2LVE01/ U25VE2LVC01/ U25VE2LVB01	**1**	**1**	**100**

		Internship(30 Hours)	U25EX2INT01	**-**	**2 (EC)**	**100**
		Total		**30**	**23 + 4 (EC)**	**800 + 100**
III	**I**	**Language –** General Tamil - III/ Hindi - III/ French – III	U25TL3GEN03/ U25HN3HIN03/ U26FR3FRE03	5	3	100
	II	**English -** General English-III	U25EL3GEN03	5	3	100
	III	**Core Course-5:** Corporate Accounting	U25BU3CCT05	6	5	100
		Core Course-6: Principles of Marketing	U25BU3CCT06	5	4	100
		Elective Course 3 (Generic) - Digital Marketing with AI tools / Data Visualization and Dashboard Creation using Power BI/ Workplace Skills and Professional Etiquette.	U25BU3ECP02/ U25CO3ECP03/ U25CB3ECP03	4	3	100
	IV	**Skill Enhancement Course - SEC 3: NME 1:** Digital Skills For Business	U25BU3SEP03	2	2	100
		Skill Enhancement Course - SEC 4: Industrial Relation – Investment Basics	U26BU3SET04	1	1	100
		Health and Wellness	U25PE3HWT01	1	1	100
		Online Course	U25EXCONC02	-	2 (EC)	-
		Inter Institutional Credit Transfer Course : Stock Trading - Practical	U25IICTHCO1	-	2 (EC)	-
		Value Education: Ethics-II/ Catechism-II/ Bible Studies-II	U25VE4LVE02/ U25VE4LVC02/ U25VE4LVB02	1	-	-
		Total		**30**	**22+2**(EC)	**800**
IV	**I**	**Language –** General Tamil - IV/ Hindi - IV/ French - IV	U25TL4GEN04/ U25HN4HIN04/ U26FR4FRE04	5	3	100
	II	**English -** General English IV	U25EL4GEN04	5	3	100
	III	**Core Course-7:(Discipline Specific) –** Strategic Investment and Risk Management	U25BU4CCT07	6	5	100
		Core Course-8: (Discipline Specific) Banking law and Practice	U25BU4CCT08	6	5	100
		Elective Course – 4: (Generic) – Data Analysis Using SPSS / Statistics for Business	U25BU4ECP03/ U25BU4ECT05	4	3	100
	IV	Gender Studies	U25WS4GST01	1	1	100
		EVS – Environmental studies	U25ES4EVS01	2	2	100
		Value Education: Ethics-II/ Catechism-II/ Bible Studies-II	U25VE4LVE02/ U25VE4LVC02/ U25VE4LVB02	1	1	100
		Internship(30 Hours)	U25EX4INT01	-	2 (EC)	100
		Total		**30**	**23+2**	**800+100**

					(EC)	
V	III	**Core Course-9:** Cost Accounting	U25BU5CCT09	6	5	100
		Core Course-10: Management Accounting	U25BU5CCT10	6	5	100
		Core Course-11: Income Tax theory Law and Practice	U25BU5CCT11	6	5	100
		Core Course-12: Company Law	U25BU5CCT12	5	4	100
		Elective Course -5 : (Discipline Specific) Tally Prime / Database Management System	U25BU5ECP04/ U25BU5ECT06	4	3	100
		Internship – 30 Hours	U25BU5INT01	-	2	100
	IV	**Skill Enhancement Course – SEC 5: (NME 2):** Excel for Business	U25BU5SET05	2	2	100
		Value Education Ethics-III/ Catechism-III/ Bible Studies-III	U25VE6LVE03/ U25VE6LVC03/ U25VE6LVB03	1	-	-
		Total		**30**	**26**	**700**
VI	III	**Core Course 13 –** Principles of Auditing	U25BU6CCT13	5	4	100
		Core Course 14 –Financial Management	U25BU6CCT14	5	4	100
		Core Course 15 – Human Resource Management	U25BU6CCT15	5	4	100
		Elective Course – 6: (Discipline Specific) Python for Data Analytics/ Marketing Analytics	U25BU6ECP05/ U25BU6ECT07	4	3	100
		Elective Course – 7: (Discipline Specific) – Data Visualization through Power BI / Cyber Laws and Digital Security	U25BU6ECP06/ U25BU6ECT08	5	3	100
		Research Methodology with Project Viva Voce	U25BU6DIS01	2	2	100
		Skill Enhancement Course 6 -SEC 6: (Non Major Elective 3): Personal Finance	U25BU6SET06	2	2	100
		Skill Enhancement Course 7- SEC 7:Professional Competency Skill Enhancement Course - Digital Marketing	U25BU6SET07	2	2	100
	IV	**Value Education** Ethics-III/ Catechism-III/ Bible Studies-III	U25VE6LVE03/ U25VE6LVC03/ U25VE6LVB03	1	-	-
	V	**Extension Activity**	U25EX6SOC01	-	2 (EC)	100
	VI	**RESCAPES**	U25EX6RES01	-	3 (EC)	100
		Total		**30**	**24+5(** EC)	**800+ 200**
		Grand Total		**180**	**140+13** (EC)	**4600+ 400**

(For Candidates admitted in the Academic Year 2026-2027)
I B.Com.Business Analytics – SEMESTER I

Course Title	**CORE COURSE-1 : FINANCIAL ACCOUNTING I**
Code	**U25BU1CCT01**
Course Type	**Theory**
Semester	**I**
Hours/Week	**6**
Total Hours	**90**
Credits	**5**
Marks	**100**

CONSPECTUS

This course provides an insight into the fundamental aspects of financial accounting and application of the accounting principles in preparation of accounting records and financial statements.

COURSE OBJECTIVES

1. To understand the basic accounting concepts and accounting procedure.
2. To analyse the basis for calculating profits and financial status of sole trading concerns.
3. To familiarize with the accounting treatment of depreciation and bills of exchange.
4. To apply the methods of calculating profit for accounting from incomplete records.
5. To gain knowledge on the accounting treatment of royalty and insurance claims.

UNIT I - Fundamentals of Financial Accounting 18 hrs

1.1 Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts – Subsidiary Books.

1.2 Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.

Extra Reading/Keywords: Traditional record-keeping, *Latest developments in the field of Accountancy*

UNIT II - Final Accounts 18 hrs

2.1 Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts.

2.2 Preparation of Trading and Profit and Loss Account and Balance Sheet with Adjustments.

Extra Reading/Keywords: *Presentation of financial statements of different business entities*

UNIT III - Depreciation and Bills of Exchange 18 hrs

3.1 Depreciation: Meaning – Objectives – Accounting Treatment – Types: Straight Line Method – Diminishing Balance Method – Conversion Method - Units of Production Method – Cost Model Vs Revaluation.

3.2 Bills of Exchange: Definition – Specimens – Discounting of Bill – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.

Extra Reading/Keywords: Green Accounting, *Annuity Method, Revaluation Method, Accommodation bills*

UNIT IV - Accounting from Incomplete Records 18 hrs

4.1 Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System

4.2 Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final accounts by Conversion method.

Extra Reading/Keywords: *Capital Comparison*

UNIT V - Royalty and Insurance Claims 18 hrs

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

5.2 Insurance Claims: Calculation of Claim Amount - Average Clause (Loss of Stock only)

Extra Reading/Keywords: *Recoupment, Accounting entries for fire insurance claims.*

Note: Texts given in the Extra reading /Keywords must be tested only through Seminar cum Assignment.

THEORY 20% & PROBLEMS 80%

PRESCRIBED TEXT BOOKS

1. Reddy, T. S., & Murthy, A. (2025). *Financial accounting*. Chennai: Margham Publishers.
2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2024). *Advanced accounts*. New Delhi: S. Chand Publishing.
3. Radhaswamy, R., & Gupta, R. L. (2022). *Advanced accounting*. New Delhi: Sultan Chand & Sons Pvt. Ltd.
4. Gupta, R. L., & Gupta, V. K. (2022). *Financial accounting*. New Delhi: Sultan Chand & Sons Pvt. Ltd.
5. Jain, S. P., &Narang, K. L. (2022). *Financial accounting – I*. New Delhi: Kalyani Publishers.
6. Cecil, D. L., &Merwin, J. L. (2020). *Financial accounting*. Trichy: LearnTech Press.

SUGGESTED REFERENCES

1. Gupta, M. P., & Agarwal, D. M. (2023). *Financial accounting*. New Delhi: S. Chand & Sons.
2. Tulsian, P. C. (2022). *Advanced accounting*. New Delhi: Tata McGraw-Hill Education Pvt. Ltd.
3. Arulanandam, R., & Raman, S. (2022). *Advanced accountancy*. Mumbai: Himalaya Publishing House Pvt. Ltd.
4. Maheshwari, S. K., Maheshwari, S. K., &Maheshwari, S. N. (2022). *Financial accounting*. Uttar Pradesh: S. Chand & Sons Ltd.
5. Goyal, T., & Tiwari, A. (2022). *Financial accounting*. New Delhi: Taxmann Publications Pvt. Ltd.
6. Singh, S. K. (2022). *Financial accounting*. New Delhi: SBPD Publications.

WEB REFERENCES

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

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (COs)

The learners will be able to

CO No.	Course Outcomes	Cognitive Level (K1-K4)
CO1	Remember the basic concepts relating to financial accounting, various accounting records and procedure.	**K1**
CO2	Discuss the accounting principles and the procedures for transactions relating to preparation of final accounts, bills, royalty accounts and insurance claims.	**K2**
CO3	Demonstrate accounting skills in presenting the accounting information and financial statements.	**K3**
CO4	Examine the accounting records and final accounts to verify the correctness of accounting entries and procedures.	**K4**

(K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse)

CO- PO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	M	M	H	L	L	M	H	M	H
CO-2	M	M	H	L	L	M	H	M	H
CO-3	H	M	H	L	L	M	H	M	H
CO-4	H	M	H	L	L	M	H	M	H

CO- PSO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	H	M	H
CO-2	H	M	H
CO-3	H	M	H
CO-4	H	M	H

PO - Programme Outcomes, PSO – Programme Specific Outcomes

(For Candidates admitted in the Academic Year 2026-2027)
I B.Com. Business Analytics – SEMESTER I

Course Title	**CORE COURSE-2: PRINCIPLES OF MANAGEMENT**
Code	**U25BU1CCT02**
Course Type	**Theory**
Semester	**I**
Hours/Week	**5**
Total Hours	**75**
Credits	**4**
Marks	**100**

CONSPECTUS

This course aims to provide an understanding about the various functions of business management and to give exposure on the skills required to start and manage a business.

COURSE OBJECTIVES

1. To understand the basic management concepts and functions.
2. To know the various techniques of planning and decision-making.
3. To familiarize with the concepts of organisation structure.
4. To gain knowledge about the various components of staffing.
5. To analyse the control techniques of management.

UNIT I - Introduction to Management **15 hrs**

1.1 Management: Meaning - Definitions – Nature and Scope - Ancient Indian management practices - Levels of Management – Importance - Management Vs. Administration.

1.2 Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management.

1.3 Trends and Challenges of Management. Managers: Qualification – Duties and Responsibilities.

Extra Reading /Keywords: *Sustainable management, POSDCORB,*

UNIT II - Planning **15 hrs**

2.1 Planning: Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types –**long-term planning with sustainability goals**

2.2 Planning Process - Tools and Techniques of Planning – Management By Objective (MBO).

2.3 Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

Extra Reading /Keywords: *Management by Wandering Around (MBWA)*

UNIT III - Organizing **15 hrs**

3.1 Organizing: Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types

- Formal and Informal Organization – Organization Chart

3.2 Organization Structure: Meaning and Types – Departmentalization

3.3 Authority and Responsibility – Centralization and Decentralization – Span of Management.

Extra Reading /Keywords: *Span of Attention, Network Organisation*

UNIT IV - Staffing **15 hrs**

4.1 Concept of Staffing - Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods -Selection Procedure – Test – Interview

4.2 Training: Need – Types – Promotion – Management Games - Motivation: Meaning – Theories.

4.3 Performance Appraisal: Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work From Home.

Extra Reading/Keywords: *Gamification Techniques in recruitment process, Gender equity in workplace.*

UNIT V - Directing **15 hrs**

5.1 Introduction to direction - Communication – Types - Barriers to Communications – Measures to Overcome the Barriers.

5.2 Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Application of Soft skills in leadership - Successful Women Leaders – Challenges faced by women in workforce - Supervision.

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

Extra Reading /Keywords: *Performance Indicator, Social Cognitive Theory*

Note: Texts given in the Extra reading /Keywords must be tested only through Seminar cum Assignment.

TEXTBOOKS

1. Prasad, L. M. (2025). *Principles of management*. New Delhi: S. Chand & Sons Co. Ltd.
2. Pagare, D. (2020). *Principles of management*. New Delhi: Sultan Chand and Sons Publications.
3. Gupta, C. B., &Mathur, S. (2023). *Management principles and applications*. New Delhi: Scholar Tech Press.
4. Vaishth, N., &Vasishth, V. (2022). *Principles of management*. New Delhi: Taxmann Publications Private Limited.
   (Title added because original entry only listed publisher; APA requires title.)
5. Tripathi, P. C., & Reddy, P. N. (2022). *Principles of management*. Noida: Tata McGraw Hill.

SUGGESTED REFERENCES

1. Mithra. (2022). *Principles of management*. Delhi: Oxford University Press.
2. Koontz, H., &Weihrich, H. (2020). *Essentials of management*. New Delhi: McGraw Hill/Sultan Chand and Sons.
   (Two publishers listed originally—APA allows listing both separated by a slash.)
3. Kumar, N. (2023). *Principles of management*. New Delhi: Atlantic Publishers and Distributors (P) Ltd.
4. Gupta, C. B. (2018). *Business management*. New Delhi: Sultan Chand and Sons.

WEB REFERENCES

1. http://www.universityofcalicut.info/sy1/management

2. https://www.managementstudyguide.com/manpower-planning.htm
3. https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (COs)

The learners will be able to

CO No.	Course Outcomes	Cognitive Level (K1-K4)
CO-1	Summarize the various functions of management and recall the concepts and principles concerning various functions of management.	**K1**
CO-2	Understand the various procedures, techniques and theories of managerial functions.	**K2**
CO-3	Develop managerial skills required in managing any organization in an efficient manner.	**K3**
CO-4	Analyze the managerial practices adopted in different business units.	**K4**

(K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse)

CO-PO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	M	H	H	H	M	M	H	H
CO 2	H	H	H	H	H	M	H	H	H
CO 3	H	H	H	H	H	M	H	H	H
CO 4	H	H	H	H	H	M	H	H	H

CO-PSO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	M
CO 2	H	H	H
CO 3	H	M	H
CO 4	H	H	H

PO - Programme Outcomes, PSO – Programme Specific Outcomes

(For Candidates admitted in the Academic Year 2026-2027)
I B.Com. Business Analytics – SEMESTER I

Course Title	**ELECTIVE COURSE I - BUSINESS ECONOMICS**
Code	**U25BU1ECT01**
Course Type	**Theory**
Semester	**I**
Total Hours	**60**
Hours/Week	**4 Hrs/Wk**
Credits	**3**
Marks	**100**

CONSPECTUS

To enable students to understand the principles of Business Economics and sensitize them about the importance of the subject in management decision making.

COURSE OBJECTIVES

1. To understand the approaches to economic analysis
2. To Know the various determinants of demand
3. To gain knowledge on concept and features of consumer behaviour
4. To learn the laws of variable proportion
5. To understand the objectives and importance of pricing policy

UNIT I: INTRODUCTION TO ECONOMICS 12 HRS

1.1 Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics

1.2 Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles

1.3 Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

Extra Reading/Key words*: Cardinal and Ordinal utility, Theory of consumer demand*

UNIT II: DEMAND & SUPPLY FUNCTIONS 12 HRS

2.1 Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance.

2.2 Demand Forecasting - Factors Governing Demand Forecasting

2.3 Methods of Demand Forecasting, Law of Supply and Determinants.

Extra Reading/Key words*: Elasticity of supply*

UNIT-III: CONSUMER BEHAVIOUR 12 HRS

3.1 Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility

3.2 Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects.

3.3 Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

Extra Reading/Key words*: Revealed Preference Theory*

UNIT – IV: THEORY OF PRODUCTION **12 HRS**

4.1 Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion

4.2 Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies

4.3 Internal and External Diseconomies - Producer's equilibrium.

Extra Reading/Key words*:* *Cobb- Douglous Production function*

UNIT –V: PRODUCT PRICING **12 HRS**

5.1 Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives

5.2 Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly

5.3 Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve

Extra Reading/Key words*:* *Duopoly*

Note: Texts given in the Extra Reading /Key Words must be tested only through assignment and seminars.

COURSE OUTCOMES

Upon Completion of this course, the learners will be able to

CO No.	Course Outcomes	Cognitive Level (K1-K3)
CO-1	Recall the fundamental concepts involved in the study of Business Economics.	K1
CO-2	Explain the factors of demand forecasting.	K2
CO-3	Apply the indifference curve to know the consumers preference.	K3
CO-4	Understand the internal and external economies of scale of an organization.	K2

(K1- Remember, K2-Understand, K3-Apply)

PRESCRIBED TEXT BOOK

1. Sankaran. S. (2012), Business Economics, Margham Publications, Chennai.
2. D N Dwivedi., (2015), Macro Economics: Theory and Policy, McGraw Hill Education (India) Private Limited
3. Tyagi, B.P., (2015), Public Finance, (Thirtieth Edition), Jai Prakash Nath& Company, Meerut.

BOOKS FOR REFERENCE:

1. Paul A. Samuelson, SudipChaudhuri, AnindyaSen, William D. Nordhaus (2019), Economics, MCGraw-Hill. New Delhi.
2. SivayyaK.V(2018), Business Economics Discovery Publishing House., New Delhi.
3. Koutsoyiannis, (2016), Modern Micro Economics, the Macmillan Press, London.
4. Sundharam, K.P.M .and E.N. Sundharam,(2010),Micro Economics, S.Chand and Sons, Educational Publishers, New Delhi.

WEB REFERENCES

1. https://www.macroscan.org/
2. https://www.cmie.com/
3. https://www.rbi.org.in/
4. http://mospi.nic.in/

Note: Learners are advised to use latest edition of books.

CO-PO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	M	H	H	H	M	M	H	H
CO 2	H	H	H	H	H	M	H	H	H
CO 3	H	H	H	H	H	M	H	H	H
CO 4	H	H	H	H	H	M	H	H	H

CO-PSO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	M
CO 2	H	H	H
CO 3	H	M	H
CO 4	H	H	H

PO - Programme Outcomes, PSO – Programme Specific Outcomes

(For Candidates admitted in the Academic Year 2026-2027)
I B.Com. Business Analytics – SEMESTER I

Course Title	**ELECTIVE COURSE 1: FUNDAMENTALS OF BUSINESS ORGANISATION AND MANAGEMENT**
Code	**U25BU1ECT02**
Course Type	**Theory**
Semester	**I**
Hours/Week	**4**
Credits	**3**
Marks	**100**

CONSPECTUS

This course aims to provide an understanding about the basic concepts of business organization and management, role of government and its interventions in business.

COURSE OBJECTIVES

1. To understand the basic concepts of business, its nature and division.
2. To know the various forms business organisation.
3. To gain knowledge on public sector enterprises and the reason for government interventions in business.
4. To familiarise with the managerial functions of business organisation.
5. To analyse contemporary issues in management of business organisation.

UNIT I - BUSINESS SYSTEM **12 HRS**

1.1 Nature of Business – Division of business – Business system

1.2 Management of business - Relationship between organisation and management - Evolution of business.

Extra Reading/Keywords: *Role of profit in business*

UNIT II - FORMS OF BUSINESS ORGANISATION **12 HRS**

2.1 Sole proprietorship – Joint Hindu Family - Partnership – Joint Stock Company – Limited Liability Partnership

2.2 Co-operative organisation - Multi-National Companies – Choice of form of organisation.

Extra Reading/Keywords: *Mergers and Acquisitions*

UNIT III - GOVERNMENT AND BUSINESS **12 HRS**

3.1 Public Enterprises – Rationale behind public enterprises

3.2 Forms of Public enterprise – Government interventions in Business – Social responsibility of business.

Extra Reading/Keywords: *Role of business taxation*

UNIT IV - MANAGERIAL FUNCTIONS OF BUSINESS ORGANISATION **12 HRS**

4.1 Managerial functions of business organization - Relationship between planning, organising, directing and controlling.

4.2 Human Resource functions of management - Production and Marketing functions of management – Financial functions of management.

Extra Reading/Keywords: *Principles of Management*

UNIT V - CONTEMPORARY ISSUES IN MANAGEMENT OF BUSINESS ORGANISATION **12 HRS**

5.1 Contemporary issues in management of business organisations - Business formats - Bricks and Mortar, Brick and Click, Franchising location, Turnkey Project and Management Contracts.

5.2 Mode of business performance - Freelancing, Flexi-time and Work from Home, Co-sharing/ co-working.

5.3 Scale of operation of business organizations - Micro, Small, Medium Enterprises (MSME) and Large Enterprises – Launching of business enterprise – Startups.

Extra Reading/Keywords: *Government assistance to MSME*

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

TEXT BOOKS

1. Bhushan Y.K., (2022), Business Organization and Management, Sultan Chand and Sons, New Delhi.
2. Gupta O. P. (2023), Business Organization and Management, SBPD Publications, Delhi.
3. Sharma F.C., (2023), Business Organization, SBPD Publications, Delhi.
4. Mishra N. (2021), Business Organization, SBPD Publications, New Delhi.

SUGGESTED READINGS

1. Pardeep Kumar, (2023), Business Organization, Sultan Chand and Sons, New Delhi.
2. Kukil Borah, Arabinda Deb Nath and JecobKonwar, (2023), Business Organization and Management, Ashok Publication, Assam.
3. Padmakar Asthana and Sahai I. M., (2023), Business Organisation, SahityaBhawan Publications, New Delhi.
4. Peter F. Drucker (2020), Management Challenges for the 21st Century: Harper Collin Publishers Inc., New York.

WEB REFERENCES

1. http://ebooks.lpude.in/management/mba/term_1/DCOM105_DCOM402_DMGT105_DMGT401_BUSINESS_ENVIRONMENT.pdf
2.https://oms.bdu.ac.in/ec/admin/contents/86_16CCCCA3_2020052911264994.pdf
3.https://www.lpude.in/academics/online-study-material-for-management.php
4.https://oms.bdu.ac.in/ec/admin/contents/86_16CCCCA3_2020052911264994.pdf

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the nature, scope, various forms and managerial functions of business organisation and the role of government in business.	K1
CO-2	Understand the contemporary issues in management of business organisations and the reasons for the intervention of government in business.	K2
CO-3	Identify the steps involved in starting different forms of business and social responsibility of business.	K3
CO-4	Examine the benefits and drawbacks of various forms of business and the role of government in the development of industries.	K4

K1– Remember, K2 – Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	M	L	H	H	M	H	H	M	H
CO 2	M	L	H	H	H	M	H	M	H
CO 3	M	L	H	H	M	H	H	M	H
CO 4	M	L	H	H	H	H	M	M	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	L
CO 2	H	H	L
CO 3	H	H	L
CO 4	H	H	L

(For Candidates admitted in the Academic Year 2026-2027)
I B.Com. Business Analytics – SEMESTER I

Course Title	**SKILL ENHANCEMENT FOUNDATION COURSE – SPREADSHEET FOR BUSINESS**
Code	**U25BU1FCP01**
Course Type	**PRACTICAL**
Semester	**I**
Hours/Week	**2**
Credits	**2**
Marks	**100**

CONSPECTUS

This course provides an insight into the fundamental aspects of Spread sheets and the various applications using MS-Excel.

COURSE OBJECTIVES

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

UNIT I – INTRODUCTION 6 HRS

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

Extra Reading/Keywords: *Absolute vs. Relative References, Named Ranges*

UNIT-II- FINANCIAL, LOGICAL AND TEXT FUNCTIONS 6 HRS

Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.

Extra Reading/Keywords: *Data Cleaning Techniques , Data Extraction*

UNIT III - STATISTICAL ANALYSIS **6 HRS**

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

Extra Reading/Keywords: *Report Automation, Data Validation Rules*

UNIT IV - REFERENCE6 HRS

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

Extra Reading/Keywords: *Capital Comparison, Data management*

UNIT V - PROJECTS AND APPLICATIONS **6 HRS**

Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.

Extra Reading/Keywords: *Recoupment, Accounting entries for fire insurance claims.*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

THEORY 20% &PROBLEMS 80%

TEXT BOOKS

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

SUGGESTED READINGS

1. Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; TekuruInc, India
3. HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.

WEB REFERENCES

1. https://www.freebookkeepingaccounting.com/using-excel-in-accounts

2. https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU

Note: Latest edition of the books may be used.

COURSE OUTCOMES
The Learners

CO No.	Course Outcomes	Cognitive Level
CO1	Develop And Apply Fundamental Spread Sheet Skills.	K1
CO2	Understanding Various Tools Used in Ms-Excel.	K2
CO3	Knowledge On Various Statistical Tests in Ms-Excel.	K3
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	K4

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	M	M	H	H	H	M	H	M	H
CO-2	M	M	H	H	H	M	H	M	H
CO-3	H	M	H	H	H	M	H	M	H
CO-4	H	M	H	H	H	M	H	M	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	H	M	H
CO-2	H	M	H
CO-3	H	M	H
CO-4	H	M	H

(For Candidates admitted in the Academic Year 2026-2027)
I B.Com. Business Analytics – SEMESTER II

Course Title	**CORE COURSE-3 : FINANCIAL ACCOUNTING-II**
Code	**U25BU2CCT03**
Course Type	**Theory**
Semester	**II**
Hours/Week	**6**
Total Hours	**90**
Credits	**5**
Marks	**100**

CONSPECTUS

To provide knowledge of accounting for hire purchase system, branch and departmental accounts and to develop skills in the preparation of partnership accounts.

COURSE OBJECTIVES

1. To understand the methods of accounting for hire purchase and instalment system.
2. To gain knowledge related to branch and departmental accounts.
3. To apply the accounting procedures relating to admission and retirement of partners.
4. To apply the accounting procedures concerning dissolution of partnership firms.
5. To know the requirements of accounting standards.

UNIT I – Hire purchase and instalment system 18 hrs

1.1 Hire Purchase System – Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account.

1.2 Instalment System – Calculation of Profit.

Extra Reading/Keywords: *Hire purchase system, Instalment purchase system.*

UNIT II – Branch and departmental accounts 18 hrs

2.1 Branch – Dependent Branches: Accounting Aspects – Debtors system – Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

2.2 Departmental Accounts: Basis of Allocation of Expenses – Inter-departmental Transfer at Cost or Selling Price.

Extra Reading/Keywords: *Whole sale branch system, Foreign branches.*

UNIT III – Partnership accounts – I 18 hrs

3.1 Partnership Accounts: Admission of a Partner – Treatment of Goodwill – Calculation of Hidden Goodwill

3.2 Retirement of a Partner – Death of a Partner.

Extra Reading/Keywords: *Retirement of two or more partners.*

UNIT IV – Partnership accounts – II 18 hrs

4.1 Dissolution of Partnership – Methods – Settlement of accounts regarding liabilities and assets – Realisation account – Treatment of Goodwill – Preparation of Balance Sheet – One

or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment.
4.2 Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.
Extra Reading/Keywords: *Dissolution procedures*

UNIT V – Accounting standards for financial reporting (Theory Only18 hrs
5.1 Objectives and Uses of Financial Statements – Role of Accounting Standards – Development of Accounting Standards in India.
5.2 Role of International Financial Reporting Standards *(*IFRS) – IFRS Adoption Vs Convergence Implementation Plan in India – Ind AS: An Introduction – Difference between Ind AS and IFRS.
Extra Reading/Keywords: *Indian Accounting Standards, International Accounting Standards.*

Note: Texts given in the Extra reading /Key words must be tested only through Seminar cum Assignment.

THEORY 35% & PROBLEMS 65%

PRESCRIBED TEXT BOOKS

1. Reddy, T. S., & Murthy, A. (2025). *Financial accounting*. Chennai: Margham Publishers.
2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2024). *Advanced accounts*. New Delhi: S. Chand Publishing.
3. Radhaswamy, R., & Gupta, R. L. (2022). *Advanced accounting*. New Delhi: Sultan Chand & Sons Pvt. Ltd.
4. Gupta, R. L., & Gupta, V. K. (2022). *Financial accounting*. New Delhi: Sultan Chand & Sons Pvt. Ltd.
5. Jain, S. P., &Narang, K. L. (2022). *Financial accounting – I*. New Delhi: Kalyani Publishers.
6. Cecil, D. L., &Merwin, J. L. (2020). *Financial accounting*. Trichy: LearnTech Press.

SUGGESTED READINGS

1. Gupta, M. P., & Agarwal, D. M. (2023). *Financial accounting*. New Delhi: S. Chand & Sons.
2. Tulsian, P. C. (2022). *Advanced accounting*. New Delhi: Tata McGraw-Hill Education Pvt. Ltd.
3. Arulanandam, R., & Raman, S. (2022). *Advanced accountancy*. Mumbai: Himalaya Publishing House Pvt. Ltd.
4. Maheshwari, S. K., Maheshwari, S. K., &Maheshwari, S. N. (2022). *Financial accounting*. Uttar Pradesh: S. Chand & Sons Ltd.
5. Goyal, T., & Tiwari, A. (2022). *Financial accounting*. New Delhi: Taxmann Publications Pvt. Ltd.
6. Singh, S. K. (2022). *Financial accounting*. New Delhi: SBPD Publications.

WEB REFERENCES

1. https://ncert.nic.in/ncerts/l/leac102.pdf
2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3. https://corporatefinanceinstitute.com/resources/accounting/what-are-ifrs-standards/
4. https://live.icai.org/bos/vcc/pdf/Hire_purchase_and_Installment_purchases.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (Cos)

The learners will be able to

CO No.	COURSE OUTCOMES	Cognitive Level
CO1	Recall the terms and concepts of branch, hire purchase and partnership accounts and role of Accounting Standards.	**K1**
CO2	Describe the accounting procedure for hire purchase and instalment system, branch, departments and partnership firms.	**K2**
CO3	Apply the acquired knowledge in the preparation of accounts relating to different business enterprises.	**K3**
CO4	Examine the different procedures relating to preparation of financial accounts and their utility.	**K4**

(K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse)

CO-PO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	M	H	H	H	M	H	H	H
CO-2	H	M	H	H	H	M	H	H	H
CO-3	H	M	H	H	H	M	H	H	H
CO-4	H	M	H	H	H	M	H	H	H

CO- PSO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	H	H	H
CO-2	H	H	H
CO-3	H	H	H
CO-4	H	H	H

PO – Programme Outcomes, PSO – Programme Specific Outcomes

((For Candidates admitted in the Academic Year 2026-2027)
I B.Com. Business Analytics – SEMESTER II

Course Title	**CORE COURSE 4 - BUSINESS LAW**
Code	**U25BU2CCT04**
Course Type	**Theory**
Semester	**II**
Hours/Week	**5**
Total Hours	**75**
Credits	**4**
Marks	**100**

CONSPECTUS

The course provides an understanding of the fundamental concepts and the necessary analytical skills to solve issues arising in real life situations relating to the Indian Contract Act and Sale of Goods Act.

COURSE OBJECTIVES

1. To know the nature and objectives of Indian Contract Act and the essentials of valid contract.
2. To gain knowledge on performance of contracts.
3. To be acquainted with the provisions of the law of Indemnity and Guarantee.
4. To make aware of the essentials of Bailment and Pledge.
5. To understand the provisions relating to Sale of Goods Act.

UNIT I – Elements of contract **15 hrs**

1.1. Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract.
1.2. Offer and Acceptance – Consideration – Capacity to Contract – Free Consent
1.3. Legality of Object – Contingent Contracts – Void Contract.
Extra Reading/Keywords: *Case studies relating to essentials of contract*

UNIT II – Performance of contract **15 hrs**

2.1. Meaning of Performance, Offer to Perform, Devolution of Joint Liabilities and Rights.
2.2. Time and Place of Performance, Reciprocal Promises, Assignment of Contracts.
2.3. Termination and Discharge of Contract – Remedies for Breach of Contract – Quasi Contract.
Extra Reading/Keywords: *Case studies on breach of contract*

UNIT III – Contract of Indemnity and Guarantee **15 hrs**

3.1. Contract of Indemnity – Meaning and Nature – Contract of Guarantee –Meaning, Types of Guarantees, Distinction between Contract of Indemnity and Guarantee,
3.2. Extent of Surety's Liability, Rights of Surety.
3.3. Discharge of Surety**.**
Extra Reading/Keywords: *Case laws relating to surety in India, Cyber laws in India*

UNIT IV - Bailment and Pledge **15 hrs**

4.1.Bailment and Pledge – Bailment – Concept, Essential elements, Classification.
4.2. Duties and Rights of Bailor and Bailee.
4.3. Lien – Meaning & Types – Pledge – Meaning, Rights of Pawner and Pawnee – Distinction between Bailment and Pledge
Extra Reading/Keywords: *Case studies on pledge*

UNIT V – Sale of Goods Act, 1930 **15 hrs**

5.1. Definition of Contract of Sale – Formation – Essentials of Contract of Sale.
5.2. Conditions and Warranties – Transfer of Property – Contracts involving Sea Routes.
5.3. Sale by Non-owners – Rights and Duties of buyer – Rights of an Unpaid Seller.
Extra Reading/Keywords: *Auction sale*

Note: Texts given in the Extra reading /Key words must be tested only through Seminar cum Assignment.

PRESCRIBED TEXT BOOKS

1. Kapoor, N. D. (2023). *Business laws.* Sultan Chand & Sons Pvt. Ltd., New Delhi, India.
2. Kuchhal, M. C., &Kuchhal, V. (2024). *Business law.*Vikas Publishing House Pvt. Ltd., New Delhi, India.

There are no sources in the current document.

SUGGESTED READINGS

1. Gulshan, S. S., & Kapoor, G. K. (2023). *Business law including company law.* New Age International Publishers, New Delhi, India.
1. Arora, S. (2022). *Business law.*Taxmann Publications Pvt. Ltd., New Delhi, India.
2. Balachandran, V., &Thothadri, S. (2023). *Business law.* Vijay Nicole Imprints Pvt. Ltd., Chennai, India.
3. Sheth, T. (2023). *Business law.* Pearson Education India Pvt. Ltd., New Delhi, India.

WEB REFERENCES

1. https://resource.cdn.icai.org/66552bos53754-p2-cp1u1.pdf
2. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P5_new.pdf
3. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Core_2.pdf
4. https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (Cos)

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basic definitions in Indian Contract Act and Sale of Goods Act.	**K1**
CO-2	Explain the provisions relating to essentials of a valid contract and sale of goods.	**K2**

CO-3	Apply the provisions relating to business law to solve problems in real life situations.	**K3**
CO-4	Examine the issues relating to contracts and sale of goods.	**K4**

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse

CO-PO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	M	M	H	L	H	M	H	H	H
CO 2	M	M	H	L	H	M	H	H	H
CO 3	M	M	H	L	H	M	H	H	H
CO 4	M	M	H	L	H	M	H	H	H

CO-PSO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	M	L	M
CO 2	M	L	M
CO 3	M	L	M
CO 4	M	L	M

PO – Programme Outcomes, PSO – Programme Specific Outcomes

(For Candidates admitted in the Academic Year 2026-2027)
I B.Com. Business Analytics – SEMESTER II

CourseTitle	ELECTIVE COURSE 2 (GENERIC) – PYTHON PROGRAMMING
Code	U25BU2ECP01
CourseType	Practical
Semester	II
Hours/Week	4
Total Hours	60
Credits	3
Marks	100

CONSPECTUS

Acquire practical skills in Python programming to design, develop, and implement problem-solving applications using functions, data structures, modules, and file handling for real-world computational and data processing domains.

COURSEOBJECTIVES

1. To explore the fundamental concepts of Python programming, including variables, data types, operators, and control structures for computational problem solving.
2. To understand the principles of structured and modular programming using functions, recursion, and parameter passing techniques.
3. To illustrate the implementation of core Python data structures such as lists, tuples, and dictionaries for effective data organization and manipulation.
4. To analyze the use of strings, arrays, and file handling methods for developing interactive and data-driven Python applications.
5. To apply and evaluate Python programming concepts in developing, testing, and validating real-world solutions through logical and analytical reasoning.

EXERCISES:

1. Declaration of Variables and Constants
2. Arithmetic Operations
3. Student Mark List
4. Area of Different Shapes
5. Employee Salary Calculator
6. Program Using Function
7. Program using Recursion
8. Odd or Even Number using Array
9. a) Replace a String
   b)Displaying a String in Forward and Backward Direction
10. Modules
11. List Methods
12. Tuples
13. Operations on Dictionary
14. File Handling

COURSEOUTCOMES

TheLearner

CONo.	COURSEOUTCOMES	CognitiveLevel (K1–K5)
CO1	Recall and identify the basic syntax, variables, data types, operators, and control structures used in Python programming.	K1
CO2	Explain the principles of structured and modular programming using functions, recursion, and parameter passing techniques.	K2
CO3	Apply Python programming techniques to implement data structures such as lists, tuples, and dictionaries for problem solving.	K3
CO4	Analyze the use of arrays, strings, and file handling methods in developing interactive and data-driven Python applications.	K4
CO5	Evaluate Python programs for accuracy, efficiency, and reliability through systematic testing, debugging, and validation.	K5

(K1=Remember,K2=Understand,K3=Apply,K4=Analyze, K5=Evaluate)

PO – CO Mapping

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	M	L	L	L	L	L	M	L
CO 2	H	H	M	M	M	L	L	M	L
CO 3	H	H	H	M	M	M	L	M	M
CO 4	M	H	H	H	H	M	M	M	M
CO 5	M	H	H	H	H	H	M	M	H

PSO–COMapping

CO/PSO	PSO1	PSO2	PSO3
CO– 1	H	M	L
CO– 2	H	H	M
CO– 3	H	H	M
CO– 4	M	H	H
CO– 5	M	H	H

(For Candidates admitted in the Academic Year 2026-2027)
I B.Com. Business Analytics – SEMESTER II

Course Title	**ELECTIVE COURSE -2 (GENERIC) - FUNDAMENTALS OF BUSINESS ANALYTICS**
Code	**U25BU2ECT03**
Course Type	**Theory**
Semester	**II**
Hours/Week	**4**
Total hours	**60**
Credits	**3**
Marks	**100**

CONSPECTUS

This course aims equips the students with the knowledge and practical skills in business analytics, covering concepts from data fundamentals and Big Data to machine learning and its application across business functions using various analytical tools for data-driven decision-making.

COURSE OBJECTIVES

1. Todescribethe conceptsandfunctionsofbusinessanalytics.
2. Toexplainthesources of data,theclassificationofdata,and the analysisofdata.
3. Toapplythefunctionalanalyticssuch asHR,Marketing, Financial analytics.
4. Toapplythefunctionalanalyticssuch asBusinessprocessandSocialmediaanalytics
5. Todevelopbusiness analyticsmodelsusingMachinelearningandArtificialIntelligence

UNIT 1 INTRODUCTION TO BUSINESS ANALYTICS 12HOURS

1.1 Concept and Evolution of Business Analytics, Key Terminologies in Business Analytics-Process ObjectivesandSignificanceofBusinessAnalytics-BusinessAnalyticsandCompetitiveAdvantage

1.2 Data for Business Analytics-Business Analytics and Data Driven Decision Making-Types of Business Analytics (Descriptive, Diagnostic, Prescriptive and Predictive)-Application

1.3 Scope of Business Analytics in Business, Finance, Human Resource Management and Supply Chain Management-Tools and Software in Business Analytics-Emerging Trend in Business Analytics

Extra Reading /Keywords:*Data-Driven Decision Making, Ethical AI and Algorithmic Bias*

UNITII BIG DATA 12HOURS

2.1 Concept of Big Data-Sources of Big Data-Issues in Organization of Big Data-Characteristics of Big Data-Benefits of Big Data-Types of Big Data-Artificial Intelligence and Big Data-Machine Learning and Big Data-Concept of Data Mining

2.2 Data Mining Process and Techniques-Applications of Data Mining-Concept of Data Visualization-Techniques in Data Visualization

2.3 Concept of Data Warehouse and its Architecture-Concept and Importance of Data Marts-Importance of Data Quality-Handling of Missing and Incomplete Data-Concept, Types, Importance and Application of Decision Modeling

Extra Reading/Keywords: BI tools vs BA tools, data-driven culture, Gartner analytics ascendancy

model

UNITIII:FUNCTIONALANALYTICS 12HOURS

3.1 Concepts of HR Analytics, Marketing Analytics,

3.2 Financial Analytics, Customer Analytics

3.3 Business Process Analytics and Social Media Analytics

Extra Reading/Keywords: Communicating analytics insights, Visualizing business data effectively.

UNITIV:DATAANALYSISUSINGSPREADSHEETS(EXCEL),RLANGUAGE,PYTHONA NDTABLEAU12HOURS

4.1 ConceptofDataanditstypes-Nominal,Ordinal,IntervalandRatio;TypesofDataAnalysis-Univariate, BivariateandMultivariate

4.2 ExploratoryDataAnalysis-DefinitionandSignificance-ApplicationofExcel in Business Analytics - Using Formulas to Analyze Data-Statistical

4.3 Financial Functions in Excel-DesigningSpreadsheetforEffectiveDataAnalysis;IntroductiontoRProgramming,PythonandTableau and its application in Business Analytics

Extra Reading/Keywords: Analytics liaison role, Data Scientists

UNITVMACHINELEARNING 12HOURS

5.1 Concept of Machine Learning and its process-Artificial Intelligence, Deep Learning and Machine LearningandNeuralNetworks

5.2 MachineLearningModels(Supervised,Unsupervised,Semi-supervised and Reinforcement Learning),Machine Learning forBusiness Analytics-Opportunities and Challenges for Machine Learning-

5.3 Machine Learning Algorithms and Machine Learning Software and Tools- Business Benefits and Future of Machine Learning.

Extra Reading/Keywords: Data Literacy and Data Fluency

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXTBOOKS

1. Kumar, U. D. (2021). *Business Analytics - The Science of Data-Driven Decision Making*, (2nd ed.). Wiley.
2. Prasad,R.N.,Acharya,S.(2011).*Fundamentalsof* Business*Analytics.* Wiley.

SUGGESTED READINGS

1. Sharda, R., Delen, D., & Turban,E. (2017).*Business Analytics: The Science of Data-DrivenDecision Making*. Pearson Education Limited.
2. Fry, M. J. (2018*). Data Analytics: An Introduction for Business Managers and Data Scientists*. Wiley.
3. Flach,P.(2021).*MachineLearning:TheArtandScienceofAlgorithmsthatMakeSenseofData*. Cambridge University Press.

WEB REFERENCES

1. https://cran.r-project.org/doc/contrib/Paradis-rdebuts_en.pdf
2. https://www.tutorialspoint.com/r/index.htm
3. https://www.guru99.com/r-tutorial.html
4. https://support.microsoft.com/en-gb/excel

5. https://www.excel-easy.com

Note: Latest edition of the books may be used.

COURSE OUTCOMES
The Learners

CO No.	Course Outcomes	Cognitive Level
CO-1	UnderstandstheconceptsandfunctionsofBusiness Analytics	**K1**
CO-2	Explainsthesourcesofdata,theclassificationofdata,andtheanalysisof data.	**K2**
CO-3	AppliesthefunctionalanalyticssuchasHR,Marketing,Financial,Busines sprocess and Social media analytics.	**K3**
CO-4	Designscells,worksheets,andworkbookswithdifferentformattingoption s.	**K4**

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	M	H	H	H	M	M	H	H
CO 2	H	H	H	H	H	M	H	H	H
CO 3	H	H	H	H	H	M	H	H	H
CO 4	H	H	H	H	H	M	H	H	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	M
CO 2	H	H	H
CO 3	H	M	H
CO 4	H	H	H

(For Candidates admitted in the Academic Year 2026-2027)
I B.Com. Business Analytics – SEMESTER II

Course Title	**SKILLENHANCEMENTCOURSE– SECII: ENTREPRENEURIAL SKILLS – ENTREPRENEURSHIPDEVELOPMENT**
Code	**U25BU2ESP01**
Course Type	**Practical**
Semester	**II**
Hours/Week	**2**
Total hours	**30**
Credits	**2**
Marks	**100**

CONSPECTUS

This course equips students with practical beauty, fashion, and creative craft skills including facial techniques, hairstyling, mehendi, jewellery making, embroidery, floral crafts, paper bag making, and saree pre-pleating to enhance their employability and entrepreneurial potential.

Skills to beImparted

1. Professional Facial Techniques
2. Basic Hairdressing and Styling
3. Bridal & Designer Mehendi Application
4. Silk Thread Jewellery Crafting
5. Resin Jewellery Design
6. Hand Embroidery Techniques
7. Natural & Artificial Flower Garland Making
8. Bouquet Crafting and Floral Arrangements
9. Paper Bag Designing and Making
10. Saree Draping and Pre-Pleating Techniques

COURSE OUTCOMES

Thelearners

CONo.	CourseOutcomes	Cognitive Level
CO-1	Recall the tools, materials, and basic procedures used in beauty care, jewellery making, embroidery, floral work, and craft techniques.	**K1**
CO-2	Explain the steps involved in facial treatments, mehendi application, saree pre-pleating, and basic hairstyling processes.	**K2**
CO-3	Demonstrate the practical application of facial techniques, hairdressing, mehendi designs, and saree draping methods.	**K3**
CO-4	Differentiate between natural and artificial materials used in jewellery, floral arrangements, and craft production by identifying their properties and suitability.	**K4**

(K1-Remember; K2-Understand;K3–Apply;K4–Analyse)

PO–COMAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-1	H	M	M	M	H	L	M	M	H
CO-2	H	M	M	M	H	L	M	M	H
CO-3	H	M	M	M	H	L	M	M	H
CO-4	H	M	M	M	H	L	M	M	H

PSO–COMAPPING

CO/PSO	PSO1	PSO2	PSO3
CO-1	M	H	M
CO-2	M	H	M
CO-3	M	H	M
CO-4	M	H	M

(For Candidates admitted in the Academic Year 2026-2027)
II B.Com. Business Analytics – SEMESTER III

Course Title	CORE COURSE-5: CORPORATE ACCOUNTING
Code	U25BU3CCT05
Course Type	Theory
Semester	III
Hours/Week	6
Total Hours	90
Credits	5
Marks	100

CONSPECTUS

To acquaint the students with the procedure for the preparation of company accounts and accounting for issue and redemption of shares and debentures.

COURSE OBJECTIVES

1. To understand the steps involved in issue, forfeiture and reissue of forfeited shares and issue of debentures.
2. To apply the provisions relating to redemption of preference shares and debentures.
3. ToapplytheprocedureinvolvedinpreparationofStatementofProfitandLossand Balance Sheet of Companies.
4. To analyse the basic methods of valuation of goodwill and shares.
5. To apply the procedure involved in determination of profit prior to incorporation and understand the need for Ind AS.

UNIT I – Issue of Shares and Debentures 18 hrs

1.1 Issue of Shares and Debentures-Rights issue, Bonus issue, Buy back of shares, Sweat equity shares.

1.2 Forfeiture and reissue of forfeited shares –Underwriting of Shares and Debentures– Underwriting Commission - Types of Underwriting.

Extra Reading/Keywords: *Types of shares and debentures*

UNIT II - Redemption of Preference Shares and Debentures 18hrs

2.1 Redemption of Preference Shares – Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.

2.2 Debentures: Redemption –Methods – In-One lot, In Instalment, Purchase in the Open Market – Ex-Interest and Cum-Interest - Sinking Fund Investment Method.

Extra Reading/Keywords: *Redemption, Cum-interest, Ex-interest*

UNIT III - Final Accounts of Companies 18 hrs

3.1 Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act, 2013

3.2 Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.

Extra Reading/Keywords: *Annual report of companies*

UNIT IV – Valuation of Goodwill and Shares **18 hrs**

4.1 Valuation of Goodwill: Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit, Super Profit, Annuity and Capitalisation Methods.

4.2 Valuation of Shares: Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

Extra Reading /Keywords: *Value of shares of public sector companies and private sector companies*

UNIT V- Profit Prior to Incorporation and Introduction to IND AS **18 hrs**

5.1 Accounting for profit and loss prior to incorporation. Ind AS: Introduction– Need for Ind AS - Ind AS 1- Presentation of Financial Statement,
Ind AS 2 - Valuation of Inventories, Ind AS 7Cash Flow Statement,

5.2 Ind AS 8 - Accounting Policies, Changes in Accounting Estimate and Errors,
Ind AS 16 - Property, Plant and Equipment, Ind AS 38 – Intangible Assets, Ind AS 103 - Business Combinations, Ind AS 110 - Consolidated Financial Statement. (Theory only for Ind AS)

Extra Reading/Keywords: *International Accounting Standards*

THEORY 35% & PROBLEMS 65%

Note: Texts given in the Extra reading /Key words must be tested only through Seminar cum Assignment.

PRESCRIBED TEXT BOOKS

1. Shukla, M. C., & Grewal, T. S. (2022). *Advanced Accounts, Volume II*. New Delhi: S. Chand and Co.
2. Reddy, T. S., & Murthy, A. (2022). *Corporate Accounting* (7th Rev. ed.). Chennai: Margham Publications.

SUGGESTED REFERENCES

1. Gupta, R. L., &Radhaswamy, M. (2021). *Advanced Accounts, Volume II*. New Delhi: Sultan Chand.
2. Jain, S. P., &Narang, K. L. (2022). *Advanced Accounts, Volume II*. New Delhi: Kalyani Publishers.
3. Maheshwari, S. N., &Maheshwari, S. K. (2022). *Corporate Accounting*. Noida: Vikas Publishing House Pvt. Ltd.
4. Ramachandran, R., & Srinivasan, R. (2022). *Corporate Accounting*. Tiruchi: Sriram Publications.

WEB REFERENCES

1. https://www.icsi.edu/media/webmodules/CMA_Book_010820.pdf
2. https://icmai.in/upload/Students/Syllabus2016/inter/Paper-12-Feb-2022.pdf
3. https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (COs)

The learners will be able to

CO No.	Course Outcomes	Cognitive Level (K1 – K5)
CO1	Recall the accounting treatment relating to various transactions of companies.	K1
CO2	Explain the procedure relating to issue and redemption of shares and debentures and valuation of goodwill and shares and provisions of Ind AS.	K2

CO3	Estimate the value of shares, debentures, goodwill and profit and loss of a company.	K3
CO4	Examine the financial data of companies and interpret the results.	K4
CO5	Assess the performance of joint stock companies through comparison of financial data.	K5

(K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5–Evaluate)

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	M	L	L	M	L	L	H	H	H
CO 2	M	L	L	M	L	L	H	H	H
CO 3	M	L	L	M	L	L	H	H	H
CO 4	M	L	L	M	L	L	H	H	H
CO 5	M	L	L	M	L	L	H	H	H

CO- PSO MAPPING

CO/PSO	PSO1	PSO2	PSO3
CO 1	H	L	H
CO 2	H	L	H
CO 3	H	L	H
CO 4	H	L	H
CO 5	H	L	H

PO - Programme Outcomes, PSO – Programme Specific Outcomes

(For Candidates admitted in the Academic Year 2026-2027)
II B.Com. Business Analytics – SEMESTER III

Course Title	**CORE COURSE-6 : PRINCIPLES OF MARKETING**
Code	**U25BU3CCT06**
Course Type	**Theory**
Semester	**III**
Hours/Week	**5**
Total Hours	**75**
Credits	**4**
Marks	**100**

CONSPECTUS

The course aims to equip the learners with the basic concepts, trends and recent developments in Marketing.

COURSE OBJECTIVES

1. To know the concepts and functions of Marketing.
2. To understand the importance of Segmentation, Targeting and Positioning (STP) strategy.
3. To examine the stages of product development and life cycle and the pricing policies.
4. To gain knowledge on the promotion mix and distribution channels.
5. To analyse the global market environment and recent trends in marketing

UNIT I – Introduction to Marketing **15 hrs**

1.1 Marketing – Definition and Functions of Marketing – Evolution of Marketing - Role and Importance of Marketing

1.2 Concepts –Innovations in Modern Marketing - Classification of Markets - Niche Marketing.

1.3 – Marketing Environment- Micro and Macro Environment.

Extra Reading/Keywords: *Ethical marketing and Sustainability*

UNIT II – Market Segmentation **15 hrs**

2.1 Market segmentation - Definition – Benefits – Criteria for segmentation – Bases of segmentation.

2.2 Targeting, Positioning and Repositioning - Introduction to Consumer Behaviour – Consumer Buying Decision Process and Post Purchase Behaviour - Motives.

2.3 Freud's Theory of Motivation.

Extra Reading/Keywords: *Behavioural targeting and Predictive analytics*

UNIT III – Product and Price **15 hrs**

3.1 Marketing Mix – An overview of 4Ps of Marketing Mix – Product – Product classification- Major product decisions – Branding, Packaging and Labelling

3.2 Stages of New Product Development – Product Life cycle

3.3 Pricing – Policies – Objectives – Factors Influencing Pricing – Kinds of Pricing.

Extra Reading/Keywords: *Circular economy, Price optimization*

UNIT IV – Promotion and Distribution **15 hrs**

4.1 Promotion: Promotion mix - Advertising – Objectives - Kinds of Advertising Media - Traditional Vs Digital Media - Sales Promotion – Types of sales promotion – Personal Selling – Qualities needed for a personal seller.

4.2 Channels of distribution: Channel functions - Channel Members – Direct and Indirect marketing channels

4.3 Factors influencing selection of channels - Channels of distribution for Consumer Goods and Industrial Goods.

Extra Reading/Keywords: *Influencer marketing, Social commerce*

UNIT V – Competitive Analysis and Strategies **15 hrs**

5.1 Global Market Environment – History of Marketing in India – Social Responsibility and Marketing Ethics.

5.2 Recent Trends in Marketing –E-Marketing and M-Marketing – Sustainability and Green Marketing – Influencer Marketing.

5.3 E-Tailing – CRM – Market Research – MIS and Marketing Regulation.

Extra Reading/Keywords: *Cross border e commerce, Augmented and Virtual reality, AI in Marketing*

Note: Texts given in the Extra reading /Key words must be tested only through Seminar cum Assignment.

PRESCRIBED TEXT BOOKS

1. Gupta, C. B. (2023). *Principles of marketing*. New Delhi: Sultan Chand and Sons.
2. Kotler, P. (2023). *Principles of marketing: A South Asian perspective*. New Delhi: Pearson Education.
3. Pillai, R. S. N., &Bhagavathi. (2023). *Modern marketing: Principles and practices*. New Delhi: S. Chand Publications.

SUGGESTED REFERENCES

1. Sharma, K., & Agarwal, S. (2024). *Principles of marketing*. New Delhi: Taxmann Publications.
2. Gupta, C. B., & Nair, R. (2023). *Marketing management*. New Delhi: Sultan Chand and Sons.
3. Gupta, R., &Sodagiri, J. (2023). *Principles of marketing*. New Delhi: Scholar Tech Press.
4. Armstrong, G., Kotler, P., &Opresnik, M. (2022). *Marketing: An introduction*. India: Pearson Publications.
5. Kotler, P., Keller, K. L., Chernev, A., Sheth, J. N., &Shainesh, G. (2022). *Marketing management*. India: Pearson Publications.

WEB REFERENCES

1. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Principle_Marketing.pdf
2. https://www.hhrc.ac.in/ePortal/Commerce/I%20B.Com.%20-%2018UCO1%20-%20Mrs.%20M.%20Sridevi.pdf
3. https://egyankosh.ac.in/bitstream/123456789/78909/3/Block-1.pdf
4. https://www.aha.io/roadmapping/guide/marketing/introduction
5. https://www.investopedia.com/terms/m/marketsegmentation.asp
6. https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (COs)

The learners will be able to

CO No.	Course Outcomes	Cognitive Level (K1 – K5)
CO1	Recall the basic concepts related to Marketing.	**K1**
CO2	Outline the 4Ps of marketing mix.	**K2**
CO3	Utilise the marketing principles, strategies and research to make informed decisions in purchases and businesses.	**K3**
CO4	Examine market segmentation, consumer behaviour and marketing mix to study market trends and patterns.	**K4**
CO5	Assess the product attributes, pricing, promotion, distribution channels and competitive marketing strategies of any product in the market.	**K5**

(K1 - Remember, K2 - Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate)

CO-PO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	M	M	M	M	M	M	H	H
CO 2	M	M	M	M	H	H	M	H	H
CO 3	H	H	M	M	M	H	M	H	H
CO 4	H	H	H	M	H	H	M	H	H
CO 5	H	H	M	H	H	H	M	H	H

CO-PSO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	H
CO 2	H	H	M
CO 3	H	H	M
CO 4	H	H	M
CO 5	H	H	H

PO - Programme Outcomes, PSO – Programme Specific Outcomes

(For Candidates admitted in the Academic Year 2026-2027)
II B.Com. Business Analytics – SEMESTER III

Course Title	**ELECTIVE COURSE 3 (GENERIC) – DIGITAL MARKETING WITH AI TOOLS**
Code	**U25BU3ECP02**
Course Type	**Practical**
Semester	**III**
Hours/Week	**4**
Total Hours	**75**
Credits	**3**
Marks	**100**

CONSPECTUS

This course equips students with hands-on digital marketing skills, combining creative content execution with data-driven analytics to achieve measurable business growth.

COURSE OBJECTIVES

1. To understand the fundamentals of digital analytics and the customer journey.
2. To understand the concepts in SEO and keyword research to improve website visibility and content ranking.
3. To apply social media and paid ad strategies to drive engagement and community growth.
4. To analyze SEM and email campaigns using A/B testing to maximize marketing ROI.
5. To examine the visual design and AI trends to adapt and refine digital brand strategies.

UNIT I - Introduction to Digital Marketing & Analytics **12 HRS**

1.1 Fundamentals of Digital Marketing-Traditional vs Digital Marketing-Digital Marketing Channels (SEO, SEM, Social Media, Email, Content)
1.2 Customer Journey & Marketing Funnel-Basics of Web Analytics
1.3 Introduction to tools like Google Analytics and Google Search Console.
Extra Reading/Keywords: *Real-time Tracking, Two-way Communication, Scalability.*

UNIT II – Website Planning, SEO & Content Marketing **12 HRS**

2.1 Website creation basics (UI/UX principles)-Keyword Research & SEO fundamentals.
2.2 On-page SEO (meta tags, headings, internal linking)-Off-page SEO (backlinks, domain authority)-Technical SEO basics
2.3 Blogging & Content Strategy-Content optimization techniques.
Extra Reading/Keywords: *Visual Hierarchy, Mobile Responsiveness*

UNIT III – Social Media Marketing Techniques **12 HRS**

3.1 Social Media Platforms Overview-Marketing strategies on Instagram, Facebook, LinkedIn, YouTube-Content creation strategies (Reels, Stories, Posts)

3.2 Influencer Marketing basics-Social Media Algorithms & Engagement tactics-Paid Advertising (Facebook Ads, Instagram Ads)

3.3 Social Media Analytics & Insights

Extra Reading/Keywords: *Educational Carousels, Thought-Leadership Posts, Newsletters.*

UNIT IV - Digital Advertising and Email Marketing 12 HRS

4.1 Search Engine Marketing (SEM)-Google Ads Campaign Planning
4.2 Display Advertising & Retargeting-Email marketing concepts-Campaign creation using Mail chimp-Automation & Personalization-A/B Testing techniques
4.3 ROI measurement and performance tracking
Extra Reading/Keywords: *Remarketing/Retargeting, Frequency Capping*

UNIT V – Digital Design for Business Promotions & Emerging Trends 12 HRS

5.1 Basics of Graphic Design for marketing
5.2 Designing posters, ads, and social media creatives-Tools like Canva and Adobe Photoshop-Branding & Visual Identity-Video marketing basics
5.3 Mobile marketing & App promotions-Affiliate Marketing & Influencer collaborations-Emerging trends: AI in marketing, Chatbots, Voice search
Extra Reading/Keywords: *Whitelisting*

PRACTICAL EXERCISES

1. Create a simple blog using free platforms
2. Perform keyword research for a product
3. Set up a Google Analytics demo account
4. Analyze website traffic metrics
5. Create a basic SEO checklist
6. Design a promotional poster using Canva
7. Create 5 Instagram posts for a brand
8. Write SEO-optimized blog content
9. Run a mock Facebook ad campaign
11. Perform competitor analysis using SEMrush
12. Develop a complete social media marketing strategy
13. Design a brand kit (logo, colors, typography)
14. Create an email campaign using Mailchimp
15. Analyze ad performance and generate a report

Note: Texts given in the Extra reading /Key words must be tested only through Seminar cum Assignment.

PRESCRIBED TEXT BOOKS

1. **Gupta, S. (2022).***Digital Marketing*. McGraw Hill Education (India) Pvt. Ltd., Noida, India.
2. **Bhatia, P. S. (2023).***Fundamentals of Digital Marketing*. Pearson Education India, Noida, India.

SUGGESTED READINGS

1. **Kotler, P., Keller, K. L., Koshy, A., &Jha, M. (2022).***Marketing Management: A South Asian Perspective*. Pearson Education India, Noida, India.

2. **Jain, S. (2022).***Become a Digital Marketing Expert*. Notion Press, Chennai, India.

WEB REFERENCES

1. onlinecourses.swayam2.ac.in
2. epgp.inflibnet.ac.in
3. geeksforgeeks.org/marketing

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (COs)

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall differences between traditional and digital marketing and track the customer journey.	**K1**
CO-2	Explain and implement SEO strategies to boost website ranking and authority.	**K2**
CO-3	Apply design principles and emerging trends like AI and voice search for digital branding.	**K3**
CO-4	Examine SEM and email campaigns, measuring ROI with A/B testing.	**K4**

K1 - Remember, K2 - Understand, K3 – Apply, K4 – Analyse

CO-PO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	M	M	H	L	H	M	H	H	H
CO 2	M	M	H	L	H	M	H	H	H
CO 3	M	M	H	L	H	M	H	H	H
CO 4	M	M	H	L	H	M	H	H	H

CO-PSO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	M	H	M
CO 2	M	H	M
CO 3	M	H	M
CO 4	M	H	M

PO - Programme Outcomes, PSO – Programme Specific Outcomes

(For Candidates admitted in the Academic Year 2026-2027)
II B.Com. Business Analytics – SEMESTER III

Course Title	**SKILL ENHANCEMENT COURSE - SEC 3:** **NME 1: DIGITAL SKILLS FOR BUSINESS**
Code	**U25BU3SEP03**
Course Type	**Practical**
Semester	**III**
Hours/Week	**2**
Total Hours	**30**
Credits	**2**
Marks	**100**

CONSPECTUS

This course equips students with practical skills in MS Word, Excel, and PowerPoint, supported by AI tools to create professional documents, analyze data, and design effective presentations.

COURSE OBJECTIVES

1. Identify basic tools and features of MS Word, Excel, and PowerPoint.
2. Explain how digital and AI tools support business tasks.
3. Use Word, Excel, and PowerPoint to create business documents, spreadsheets, and presentations.
4. Analyze business data and trends using Excel and AI insights.
5. Develop integrated business projects using office tools and AI for reports, dashboards, and presentations..

UNIT I - INTRODUCTION TO DIGITAL OFFICE TOOLS 6 HRS

1.1 Overview of digital skills needed in modern businesses
1.2 Introduction to Microsoft 365 environment
1.3 Introduction to AI tools for business productivity

Extra Reading/Keywords: *Digital Productivity, AI Assistance*

UNIT II - MS WORD FOR BUSINESS WITH AI TOOLS 6 HRS

2.1 Business documentation formatting - Styles, templates, cover pages, table of contents
2.2 Mail merge for business communication - Creating reports, proposals, meeting minutes
2.3 Collaboration: comments, Track changes.

Extra Reading/Keywords: *Document Formatting, Mail Merge*

UNIT III - MS EXCEL FOR BUSINESS ANALYTICS WITH AI TOOLS 6 HRS

3.1 Basics: data entry, formatting, formulas
3.2 Business functions: SUM, AVERAGE, IF, COUNTIF, MACRO- Charts, pivot tables, dashboards
3.3 Data cleaning and sorting/filtering - Spreadsheet automation essentials.

Extra Reading/Keywords: *Data Analysis, Formulas & Charts*

UNIT IV - MS POWERPOINT FOR BUSINESS PRESENTATIONS WITH AI TOOLS 6 HRS

4.1 Designing professional business presentations
4.2 Slide layouts, themes, transitions, animations - SmartArt and infographics for business storytelling –
4.3 Charts, tables, icons, and media integration - Presenting skills and slide design ethics

Extra Reading/Keywords: *Presentation Design, Visual Storytelling*

UNIT V - INTEGRATED BUSINESS APPLICATIONS & AUTOMATION WITH AI 6 HRS

5.1 Using Word, Excel, PowerPoint together - Automating workflows using Microsoft 365 –
5.2 Converting Word reports → PDF → slides - Creating business dashboards and reports
5.3 AI-assisted decision making and data visualization - Ethical use of AI tools in business.

Extra Reading/Keywords:*Workflow Integration, AI-Enhanced Reports*

Note: Texts given in the Extra reading /Key words must be tested only through Seminar cum Assignment.

PRESCRIBED TEXT BOOKS

1. **Winston, W. L.** (2021). *Microsoft Excel Data Analysis and Business Modeling*. Microsoft Press: Redmond, WA.
2. **Crossman, K.** (2023). *Microsoft Power Automate Quick Start Guide*. Packt Publishing: Birmingham, UK.

SUGGESTED READINGS

1. **Freedman, J.** (2020). *Microsoft Word Inside Out*. Microsoft Press: Redmond, WA.

WEB REFERENCES

1. [https://www.coursera.org/learn/excel-data-analysis/]
2. https://www.duarte.com/slidedocs/](https://www.duarte.com/slidedocs/

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (COs)

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	Identify key features and functions of MS Word, Excel, and powerPoint.	**K1**
CO-2	Explain the role of digital tools and AI in improving business productivity.	**K2**
CO-3	Create professional documents, spreadsheets, and presentations for business use.	**K3**
CO-4	Analyze business data using Excel formulas, charts, pivot tables, and AI insights.	**K4**

K1 - Remember, K2 - Understand, K3 – Apply, K4 – Analyse

PRACTICAL SESSIONS

1. Creating and organizing folders, sharing files
2. Using chatgptbasic prompts
3. Using AI for summarizing, rewriting, and drafting content
4. Designing a business report with CHATGPT
5. Creating invoice/letter formats using templates
6. Generating a mail merge using Excel data
7. Designing business forms
8. Creating business sheets: budget, sales tracker, inventory
9. Using formulas to perform business calculations
10. Building charts for financial/marketing data
11. Creating pivot tables and interactive dashboards
12. Creating business sheets: budget, sales tracker, inventory using excelgpt.uk.
13. Using formulas to perform business calculations
14. Creating pivot tables and interactive dashboards
15. Creating a full business project: Data analysis in Excel, Report writing in Word, Presentation in PowerPoint in gamma ai, tome ai.
16. Using AI to generate Reports, Executive summaries,

CO-PO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	M	M	H	L	H	M	H	H	H
CO 2	M	M	H	L	H	M	H	H	H
CO 3	M	M	H	L	H	M	H	H	H
CO 4	M	M	H	L	H	M	H	H	H

CO-PSO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	M	H	M
CO 2	M	H	M
CO 3	M	H	M
CO 4	M	H	M

PO - Programme Outcomes, PSO – Programme Specific Outcomes

(For Candidates admitted in the Academic Year 2026-2027)
II B.Com. Business Analytics – SEMESTER III

Course Title	SKILL ENHANCEMENT COURSE-4 (INDUSTRIAL RELATION): INVESTMENT BASICS
Code	U26BU3SET04
Course Type	Theory
Semester	III
Hours/Week	1
Total Hours	15
Credits	1
Marks	100

CONSPECTUS

To expose the students to the various investment alternatives.

COURSE OBJECTIVES

1. To understand different investment activities.
2. To understand bank and post office deposits.
3. To analyse various types of mutual funds.
4. To analyse various life insurance policies.
5. To understand the basics of financial and non-financial investments.

UNIT I – Introduction to Investments 3 hrs

1.1 Investments – Savings Vs Investments – Importance of savings and investments – Objectives of investments

1.2 Investment alternatives – Financial Vs Non-financial assets.

Extra Reading/Keywords: *IRA, CD and money market accounts*

UNIT II – Bank and Post Office Deposits and Certificates 3 hrs

2.1 Introduction to Bank Deposits, Types of Deposit Accounts, and Common guidelines of opening and operating accounts, Deposit related services

2.2 Deposit services offered to Non-Resident Indians – Post office investment savings schemes – Advantages.

Extra Reading/Keywords: *SukanyaSamriddhi Accounts, Senior Citizen Savings Scheme*

UNIT III – Mutual Funds 3 hrs

3.1 New Fund Offers (NFO) – Procedure for investing in NFO – Investors rights and obligations. Types of funds – Open ended funds – Close ended funds – Growth fund,

3.2 Income fund, Tax saving schemes, Index schemes and Balanced schemes – Diversified large cap funds, Midcap funds.

Extra Reading/Keywords: *Thematic and Arbitrage funds*

UNIT IV – Life Insurance and Provident Fund Schemes 3 hrs

4.1 Types of life insurance policy – Endowment policy – Term policy – Whole life policy – Money back policy – ULIPs – Kinds of provident funds – Statutory Provident Fund,

4.2 Recognized Provident Fund and Unrecognized Provident Fund. Equity Linked Savings Schemes (ELSSs) - Pension Plan.

Extra Reading/Keywords: *Market linked investment plans***,** *Retirement planning investment options*

UNIT V – Real Estate and Corporate Securities 3 hrs

5.1 Investments in Real estate – E-real estate – Commodities – Shares – Debentures –

Bonds – Derivatives

5.2 Commodity Exchange Traded Fund (CETF) – Gold ETF - Silver ETF - Sovereign Gold Bond.

Extra Reading/Keywords: *Collectables, Equity crowd funding*

Note: Texts given in the Extra reading /Key words must be tested only through Seminar cum Assignment.

PRESCRIBED TEXT BOOK

1. Pandian, P. (2021). *Security analysis and portfolio management*. New Delhi: Vikas Publishing House Pvt. Ltd.

SUGGESTED REFERENCES

1. Singh, P. (2022). *Investment management*. New Delhi: Himalaya Publishing House.
2. Natarajan, L. (2021). *Investment management*. Chennai: Margham Publications.
3. Sumitha, K., Sanningammanavara, K., & Purushothama, M. K. (2022). *Investing in stock markets*. Vision Book House.
4. Rustagi, R. P. (2021). *Investment analysis and portfolio management*. New Delhi: Sultan Chand & Sons.
5. Chandra, P. (2021). *Investment analysis and portfolio management*. Chennai: McGraw Hill.

WEBREFERENCES

1. https://www.investopedia.com/terms/m/mutualfund.asp
2. https://drive.google.com/file/d/17wsVgvjDlSIdOF7eQiSrzWhOYGY69-Vs/view
3. https://cleartax.in/s/mutual-fund-types

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (COs)

The learners will be able to

CO No.	Course Outcomes	Cognitive Level (K1 – K5)
CO 1	Describe the various investment alternatives.	K1
CO 2	Explain the guidelines for investing in financial and non-financialassets.	K2
CO 3	Construct the procedure for investment in various deposits	K3
CO 4	Analyze the different types of mutual funds and various schemes Available for investment.	K4
CO 5	Evaluate the investment opportunities and challenges in the relevant fields.	K5

(K1-Remember; K2-Understand; K3–Apply; K4 –Analyse; K5– Evaluate)

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	H	L	L	H	L	M	H	H	H
CO 2	H	L	L	H	L	M	H	H	H
CO 3	H	L	L	H	L	M	H	H	H
CO 4	H	L	L	H	L	M	H	H	H

CO 5	H	L	L	H	L	M	H	H	H

CO- PSO MAPPING

CO/PSO	**PSO1**	**PSO2**	**PSO3**
CO 1	H	H	L
CO 2	H	H	L
CO 3	H	H	L
CO 4	H	H	L
CO 5	H	H	L

PO - Programme Outcomes, PSO – Programme Specific Outcomes

(For Candidates admitted in the Academic Year 2026-2027)
II B.Com. Business Analytics – SEMESTER IV

Course Title	**INTER INSTITUTIONAL CREDIT TRANSFER COURSE-1 : PRACTICAL STOCK TRADING**
Code	**U25IICTHC01**
Course Type	**Practical**
Semester	**III**
Hours/Week	**2**
Total Hours	**30**
Extra Credits	**2**
Marks	**100**

CONSPECTUS

The course aims to develop knowledge and practical skills in stock market analysis, trading, portfolio management and investment strategies for effective decision-making.

COURSE OBJECTIVES

1. To understand and apply fundamental analysis for making long-term investment decisions.
2. To analyse market trends using charts and technical tools for short-term trading decisions.
3. To understand stock market operations and gain practical experience in trading through platforms like National Stock Exchange of India and Bombay Stock Exchange.
4. To develop skills in building and managing an investment portfolio.
5. To design effective investment strategies by applying analysis and risk management techniques.

UNIT I - Share Trading Practical – Stock Market Basics 6hrs

1.1 Introduction to stock exchanges – Structure and functions of stock markets.
1.2 Understanding trading accounts and Demat accounts – Role of brokers and online trading platforms – Types of orders: market order, limit order, stop-loss order
1.3 Practical demonstration of share trading platforms such as National Stock Exchange of India and Bombay Stock Exchange.

UNIT II – Fundamental Analysis 6hrs

2.1 Meaning and importance of fundamental analysis – Economic analysis: GDP, inflation, interest rates
2.2 Industry analysis and business cycles.
2.3 Company analysis: financial statements (Balance Sheet, Profit & Loss, Cash Flow) – Key financial ratios (EPS, P/E ratio, ROI, ROE) – Valuation of shares and long-term investment decisions.

UNIT III - Technical Analysis 6hrs

3.1 Basic Assumptions of Technical analysis – Differences between technical and

fundamental analysis - Dow Theory.

3.2 Important tools and chart patterns adopted in technical analysis – Support and resistance Level- Moving averages method – Oscillators – Head and Shoulder analysis – Elliot's wave Theory – Short selling – Odd lot Trading.

3.3 Using technical tools for short-term trading decisions.

UNIT IV - Share Trading Practical – Portfolio Management 6hrs

4.1 Concept of portfolio and diversification – Risk and return analysis – Selecting stocks based on analysis

4.2 Portfolio building strategies – Monitoring stock performance

4.3 Practical exercises using virtual trading or simulated investment portfolios.

UNIT V - Share Trading Practical – Investment Strategies (Integration Unit) 6hrs

5.1 Short-term vs long-term investment strategies – Swing trading and positional trading

5.2 Risk management techniques – Behavioural biases in trading

5.3 Developing a personal investment plan – Integrating fundamental and technical analysis for better investment decisions.

Note: Texts given in the Extra Reading /Keywords must be tested only through Seminar cum Assignment.

SUGGESTED REFERENCES

1. Pandian, P. (2023). Security analysis and portfolio management. New Delhi: Vikas Publishing House Pvt. Ltd.
2. Singh, P. (2023). Investment management. New Delhi: Himalaya Publishing House.
3. Natarajan, L. (2025). Investment management (security analysis and portfolio management) (6th ed.). Chennai: Margham Publications.
4. Chandra, P. (2025). Investment analysis and portfolio management (7th ed.). New Delhi: Tata McGraw-Hill Publishing Company Limited.
3. Avadhani, V. A. (2022). Investment and securities market in India (10th ed.). Mumbai: Himalaya Publishing House.
4. Graham, B., & Dodd, D. L. (2019). Investment management. New Delhi: Tata McGraw-Hill Publishing Company Limited.
5. Bhalla, V. K. (2018). Investment management: Security analysis and portfolio management. New Delhi: S. Chand & Company Ltd.

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (COs)

The learners will be able to

CO No.	Course Outcomes	Cognitive Level (K1 – K5)
CO1	Understand the fundamentals of security markets and investment analysis.	**K1**
CO2	Apply fundamental analysis techniques to evaluate company performance and stock value.	**K2**
CO3	Interpret technical analysis tools and charts to predict market trends.	**K3**

CO4	Perform practical share trading simulations and portfolio analysis.	**K4**
CO5	Develop decision-making skills for safe and informed stock market investment.	**K5**

(K1 - Remember, K2 - Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate)

(For Candidates admitted in the Academic Year 2026-2027)
II B.Com. Business Analytics – SEMESTER IV

Course Title	Core Course-7:(Discipline Specific) – Strategic Investment and Risk Management
Code	U25BU4CCT07
Course Type	Theory
Semester	IV
Hours/Week	6
Total Hours	75
Credits	3
Marks	100

Conspectus

To Understand the Principles and Concepts Relating to Investments, Risk Management, Portfolio Construction and Portfolio Management.

Course Objectives

1. To Understand the Concepts of Investments and Types of Investment Alternatives.
2. To Understand the Practices in New Issue Market and Secondary Market.
3. To Apply the Theory of Fundamental Analysis and Evaluate a Company.
4. To Apply the Selective Technical Tools to Find the Movement of Share Price in The Stock Market.
5. To Understand the Principles and Practices of Risk Management and Portfolio Management.

Unit I - Investment **18 hrs**

1.1. Investment – Differences in investment, speculation and gambling – Investment Objectives

1.2.Investment Planning – The Investment process - Investment alternatives - Real, Contingent and Titular investments - Mutual funds

1.3. Sustainable and Responsible Investing - ESG Investments.

Extra Reading / Keywords: *Financial assets, Gold ETF, NAV*

UNIT II - Industrial Securities Market **18 hrs**

2.1 New issue Market – Functions of new issue market - Methods of floating new issues – Parties and players involved in a new issue market – Problems faced by the new issue market.

2.2 The secondary market – Differences between the Primary market and the Secondary market - Functions of the Stock exchanges – Various stages involved in trading in stock exchange

2.3 NSE, BSE.

Extra Reading / Keywords: *IPO's, SEO's, Offer for sale, OTCEI.*

UNIT III - Fundamental Analysis **18 hrs**

3.1 Fundamental Analysis - Economic Analysis

3.2 Industry Analysis - Factors influencing the growth of an Industry – Life cycle of an Industry

3.3 Company Analysis - Factors to be considered while evaluating a Company – Analysis of financial statements.

Extra Reading / Keywords: *Industry analysis, Company analysis*

UNIT IV - Technical Analysis **18 hrs**

4.1 Basic Assumptions of Technical analysis – Differences between technical and fundamental analysis - Dow Theory.

4.2 Important tools and chart patterns adopted in technical analysis – Support and resistance level

4.3 Moving averages method – Oscillators – Head and Shoulder analysis – Elliot's wave Theory – Short selling – Odd lot Trading.

Extra Reading / Keywords: *Trend, Oscillators, Moving Averages*

UNIT V - Portfolio Management **18 hrs**

5.1 Portfolio Construction and Choice – Objectives – Risks in investments - Systematic risk - Unsystematic risk - Minimising Risk Exposure

5.2 Risk Profiling –Risk Adjusted Return – Diversification - Hedging - Asset Allocation – Process – Types of Asset allocation

5.3 Principles of portfolio construction - Portfolio Management – Principles and process of portfolio management.

Extra Reading / Keywords: *Risk, Returns*

Note: Texts given in the Extra Reading/Keywords must be tested only through Seminar cum Assignment.

PRESCRIBED TEXTBOOKS

1. Pandian, P. (2023). *Security analysis and portfolio management*. New Delhi: Vikas Publishing House Pvt. Ltd.
2. Singh, P. (2023). *Investment management*. New Delhi: Himalaya Publishing House.

SUGGESTED REFERENCES

1. Natarajan, L. (2025). *Investment management (security analysis and portfolio management)* (6th ed.). Chennai: Margham Publications.
2. Chandra, P. (2025). *Investment analysis and portfolio management* (7th ed.). New Delhi: Tata McGraw-Hill Publishing Company Limited.
3. Avadhani, V. A. (2022). *Investment and securities market in India* (10th ed.). Mumbai: Himalaya Publishing House.
4. Graham, B., & Dodd, D. L. (2019). *Investment management*. New Delhi: Tata McGraw-Hill Publishing Company Limited.
5. Bhalla, V. K. (2018). *Investment management: Security analysis and portfolio management*. New Delhi: S. Chand & Company Ltd.

WEB REFERENCES

1. http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf
2. https://thenewcollege.edu.in/pdf/econtent/20211217091025MBFS%20NOTES.pdf
3. https://www.adb.org/sites/default/files/publication/379076/securitization-india
4. infrastructure.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (COs)

The learners will be able to

CO. NO	Course Outcomes	Cognitive Level
CO 1	Recall the various concepts of investment and tools of analysis.	K1

CO 2	Explain the various investment opportunities that are available for an investor and the types of markets.	K2
CO 3	Apply the tools of investment analysis to identify the efficient portfolio.	K3
CO 4	Examine investment alternatives by applying various tools and methods.	K4
CO 5	Evaluate the intrinsic value of shares and the market price and suggest various investment alternatives.	K5

(**K1 - Remember; K2 - Understand; K3 – Apply; K4 – Analyse; K5 - Evaluate)**

CO-PO MAPPING

CO/PO	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**
CO 1	H	H	M	H	M	L	H	M	H
CO 2	H	H	M	H	M	L	H	M	H
CO 3	M	M	M	H	M	L	H	M	H
CO 4	H	H	M	H	M	L	H	M	H
CO 5	H	H	M	H	M	L	H	M	H

CO – PSO MAPPING

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	H	H	M
CO 2	H	H	H
CO 3	H	H	H
CO 4	H	H	H
CO 5	H	H	H

PO - Programme Outcomes, PSO – Programme Specific Outcomes

(For Candidates admitted in the Academic Year 2026-2027)
II B.Com. Business Analytics – SEMESTER IV

Course Title	**Core Course-8: (Discipline Specific) BANKING LAW AND PRACTICE**
Code	**U25BU4CCT08**
Course Type	**Theory**
Semester	**IV**
Hours/Week	**6**
Credits	**5**
Marks	**100**

CONSPECTUS

This course provides an overview of the Indian banking system, its history, structure, and regulatory framework under the Banking Regulation Act, 1949. It explores the functions of central and commercial banks, types of accounts, loans, negotiable instruments, and customer relationships.

COURSE OBJECTIVES

1. To understand the banking structure in India, its historical evolution, and the legal aspects associated with the Indian banking system.
2. To understand the roles and functions of central and commercial banks and the legal framework governing them.
3. To analyse the statutory provisions and the principles of ethics and corporate governance in Banks.
4. To understand the significance of negotiable instruments and the legal duties of paying and collecting bankers.
5. To evaluate the growth of digital banking, electronic payment systems, and the measures taken for financial inclusion and security in banking.

UNIT I - INTRODUCTION TO BANKING AND LEGAL ASPECTS OF BANKING OPERATIONS 15 HRS

1.1 History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development

1.2 Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion

1.3 Laws Relating to Securities, Valuation of Securities - Modes of Charging Securities - Lien, Pledge, Mortgage and Hypothecation.

Extra Reading /Keywords: *Laws relating to Bill Finance, LC and Deferred Payments*

UNIT II - CENTRAL BANK AND COMMERCIAL BANK 15 HRS

2.1 Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.

2.2 Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS)

2.3 Role of Banks in Economic Development.

Extra Reading /Keywords:*EXIM Bank, NABARD, NHB*

UNIT III - BANKING PRACTICE, ETHICS, AND CORPORATE GOVERNANCE IN BANKS 15 HRS

3.1 Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-statement

3.2 Banker Customer Relationship - Special Types of Customers –KYC norms. Loans& Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA)

3.3 Repo Rate & Reverse Repo Rate - securities of Lending-Factors influencing bank lending. Ethics and Business, Corporate Governance, Corporate Social Responsibility, Governance in Financial Sector

Extra Reading /Keywords: *Financing Self Help Groups (SHGS), Financing Joint Liability Groups (JLGS)*

UNIT IV - NEGOTIABLE INSTRUMENTS ACT 15 HRS

4.1 Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement- Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative

4.2 Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction

4.3 Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.

Extra Reading /Keywords: *Banker's liabilities for unjustified dishonour of Cheque, Traditional Financial Instrument -Hundis*

UNIT V - DIGITAL BANKING 15 HRS

5.1 Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking, Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features – Types

5.2 Electronic money - Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences

5.3 Safety and Security in Digital Banking.

Extra Reading /Keywords:*Cybercrimes and fraud management Planning, Green Banking*

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

TEXT BOOK

1. Gurusamy S, (2023) Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Shekhar K.C and LekshmyShekhar, (2023),Indian Banking and Financial Systems, Vikas Publishing
3. Khosla. G. S (2022),Principles of Banking, Macmillan India
4. Gordon E and P.K. Gupta, (2023), *Banking and Insurance*, S Himalaya Publishing House
5. Kapoor N.D (2022), Business Law for Management, Sultan Chand & Sons

SUGGESTED READINGS

1. Santhanam B, (2019), Banking & Financial System, Margam Publication, Chennai.
2. Henry Dunning Macleod, (2022), The Theory and Practice of Banking, Hard Press

Publishing, Old New Zealand
3. NektariosMichail (2022), Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

WEB REFERENCES

1. https://www.rbi.org.in/
2. https://businessjargons.com/e-banking.html
3. https://www.wallstreetmojo.com/endorsement/
4.https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the evolution, structure, and the legal aspects associated with the Indian banking system.	**K1**
CO-2	Understand the functions of central and commercial banks and the provisions of the Banking Regulation Act, 1949.	**K2**
CO-3	Discuss the banking practices and the principles of ethics and corporate governance in Banks..	**K3**
CO-4	Examine the legal provisions relating to negotiable instruments, banker's duties, and customer grievances.	**K4**
CO-5	Evaluate digital banking services, electronic payment systems and financial inclusion	**K5**

K1-Remember, K2-Understand, K3–Apply, K4–Analyse, K5- Evaluate

PO–CO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	H	L	L	M	H	M	H	H	H
CO 2	H	M	M	L	H	M	H	H	H
CO 3	H	M	M	M	H	M	H	H	H
CO 4	H	H	M	M	H	M	H	H	H
CO 5	H	H	H	M	H	M	H	H	H

PSO–CO MAPPING

CO/PSO	PSO1	PSO2	PSO3
CO 1	H	H	M
CO 2	H	M	M
CO 3	H	M	M
CO 4	H	M	M
CO 5	H	M	M

II B.Com. Business Analytics – SEMESTER IV

Course Title	**ELECTIVE 4 (GENERIC) – DATA ANALYSIS USING SPSS**
CODE	**U25BU4ECP03**
Course Type	**Theory**
Semester	**IV**
Hours/Week	**4**
Credits	**3**
Marks	**100**

CONSPECTUS

This course covers using SPSS for data management, descriptive statistics, visualization, and inferential tests (t-tests, ANOVA, correlation, regression, chi-square) to analyze relationships and draw conclusions from data

.

COURSE OBJECTIVES

1. To Automate data tasks using SPSS syntax effectively.
2. To Apply SPSS syntax for educational research data processing.
3. To Perform mathematical, statistical, and string computations in SPSS.
4. To Analyze and visualize data using SPSS graphs and basic statistics.
5. To Conduct statistical tests, correlation, regression, and data reduction in SPSS.

Unit– IIntroductionof SPSS (12 Hours)

1.1 SPSS: Introduction, openingaData File Data view, Variable view RunninganAnalysisViewingResults, CreatingCharts.
1.2 ImportingandExportingDataFiles-Transform(Recodeinto samevariables,RecodeintoDifferentVariables)
1.3 SelectedCasesSortingData,SplitFileProcessing,SortingCasesforSplit,FileProcessing.

Extra Reading/Keywords: Tableau Official Documentation

UNITII:Visual Analytics (12 Hours)

2.1 Creatingvariables(SDG4)Assigningvalueto variables(SDG4)

2.2 TransformRecodeintosamevariablesTransform-RecodeintoDifferentVariables-SelectedCasesSorting Data

2.3 SplitFileProcessing-SortingCasesforSplit-FileProcessing.

Extra Reading/Keywords Tableau's "Visual Analysis Best Practices

Unit–IIICompute Variables (12 Hours)

3.1 Arithmetic(Abs,CosExp, Lg10, Ln,Sin,Mod,Sqrt,trunk)- Conversion Number,string.
3.2 Date Arithmetic-Datediff,Datesum. StatisticalCfvar,Max,min, Mean,SD, Sum,Variance.
3.3 String –Lower-Length - Syntax.

Extra Reading/Keywords Mapping with Tableau" by Jennifer Lyons

UNIT IVDiagrams, Graphs,CompareMeansandReliabilityAnalysis (12 Hours)

4.1 DiagramsAndGraphs Bar,Line,Dot,PieCharts, DescriptiveStatistics(Frequencies,Descriptive, Crosstabs)
4.2 CompareMeans, OneSampleT–Test, IndependentSamplesT-Test
4.3 PairedT-Test, ReliabilityAnalysis, Alpha,Split,Half,Guttman.

Extra Reading/Keywords: cloudscontrolling

Unit– VOne-way ANOVA– Correlation – Regression (12 Hours)

5.1 One-wayANOVA, Correlation, Bivariate,PartialandMultiple – Regression
5.2 LinearRegression, Non–parametrictest, Data Reduction, Non–parametrictest
5.3 Run,Chi-square,onesampleK-Stest, TwoSampleK-S test.

Extra Reading/Keywords: Logical Functions

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXT BOOKS

1. Field,A.(2024).*DiscoveringStatisticsUsingIBMSPSSStatistics*(6thed.).SAGE PublicationsLtd.
2. Pandya,K., Bulsari,S., &Sinha,S. (2011).*SPSSin SimpleSteps*. WileyIndia.
3. Meyers,L.S.,Gamst,G.C.,&Guarino,A.J.(2013).*PerformingDataAnalysis UsingIBMSPSS*. Wiley.
4. Roni,S.M.,&Djajadikerta,H.G.(2021).*DataAnalysiswithSPSSforSurvey-based Research*.Springer

SUGGESTED READINGS

Cuesta,H.(2016). *PracticalData Analysis*(2nded.).PacktPublishing.
Meloun,M.,&Militký,J.(2011).*StatisticalDataAnalysis:APracticalGuide.* WoodheadPublishing India
McCormick,K.,Salcedo,J.,Verlen,J.,Peck,J.,&Wheeler,A.(2017).*SPSS Statisticsfor Data Analysis and Visualization*.Wiley
Gupta,S.P. (2021).*StatisticalMethods*(46thed.).Sultan Chand&Sons
Meyers,L.S.,Gamst,G.C.,&Guarino,A.J.(2013).*PerformingDataAnalysis UsingIBMSPSS*. Wiley.

WEB REFERENCES

1. https://med.und.edu/daccota/_files/pdfs/berdc_resource_pdfs/data_analysis_using_spss.pdf
2. https://students.shu.ac.uk/lits/it/documents/pdf/analysing_data_using_spss.pdf
3. https://www.lboro.ac.uk/media/media/schoolanddepartments/mlsc/downloads/spss-and-statistics-guide.pdf

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO1	***Understand***andapplySPSSfordataentry,transformation, and file management**.**	K1
CO2	***Use***SPSSsyntaxtoautomatedataprocessing, transformation, and file handling**.**	K2
CO3	***Apply*** SPSS syntax to automate data processing and transformationforeducationalresearchandpolicyanalysis	K3
CO4	***Perform***mathematical,statistical,andstringcomputationsin SPSS for data analysis	K4
CO 5	***Analyze***andvisualizedatausingSPSSgraphs,descriptive statistics, and hypothesis testing.	K5

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	L	H	M	M	L	M	M	M
CO-2	H	L	H	M	M	L	M	M	M
CO-3	H	L	H	M	M	L	M	M	M
CO-4	H	L	H	M	M	L	M	M	M
CO-5	H	L	H	M	M	L	M	M	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	M	M	L
CO-2	M	M	L
CO-3	M	M	L
CO-4	M	M	L
CO-5	M	M	L

(For Candidates admitted in the Academic Year 2026-2027)
II B.Com. Business Analytics – SEMESTER IV

Course Title	**ELECTIVE 4 (GENERIC) – STATISTICS FOR BUSINESS**
Code	**U25BU4ECT05**
Course Type	**Theory**
Semester	**IV**
Hours/Week	**4**
Credits	**3**
Marks	**100**

CONSPECTUS

This course Statistics for Business equips students with the fundamental statistical methods needed for data-driven decision-making in business contexts.

COURSE OBJECTIVES

1. Tounderstandthe meaningandapplicationofstatisticsin business
2. Toknowthemeasures of central tendencylikemean,median and mode
3. Tounderstandthemeasures ofdeviationlike meandeviation,standard deviationandvarianceinstatistics
4. Toknowtheconceptof normaldistributionanditssignificanceinstatistics
5. Tolearn Skewnessand Kurtosisand its application

UNITI:IntroductiontoStatistics (12 Hours)

1.1 Definition - Need for Statistics - Scope - Limitations - Definition of Research - Scope - Types - Objectives-StepsinResearch.Ethicstobefollowedbyastatisticianandroleofstatisticsinsustainable development.

1.2 Classificationofdata-FormationofStatisticalSeries-FrequencyDistribution(univariate and bivariate) and Tabulation. Population - Sample -Types of Data - Primary and Secondary Data: Qualitative - Quantitative - Cross Sectional - Time Series - Variables and Attributes

1.3 Discrete and Continuous Variables - Types of Scales- nominal, ordinal, ratio and interval; Emerging Trends in Statistics for Business Analytics

UNIT II: Diagrammatic and Graphical Representation of Data (12Hours)

2.1 Need for representation of Data in Diagrams and Graphs - One Dimensional - Line, Bar, Simple, Sub- Divided, Percentage Bar, Multiple Bar Diagram, Deviation Bar Diagram

2.2 Two-Dimensional Bar Diagrams(byusingrectangles)-PieDiagram.

2.3 Ogives(lessthanandmorethan)-Histogram-Smoothed Frequency Curve - Frequency Polygon.

UNIT III: Measures of Central Tendency (12 Hours)

3.4 Meaning of Central Tendency - Definition - Types of Averages

3.5 Arithmetic Mean (Simple, Weighted and Combined). Median

3.6 Mode (excluding missing frequency problems) - Quartiles - Deciles - Percentiles (applications, importance, merits and demerits).

UNITIV:MeasuresofDispersion (12 Hours)

4.4 Meaning - Definition - Importance of Dispersion

4.5 Range - Quartile Deviation - Mean Deviation - StandardDeviation

4.6 Variance-CoefficientofVariation(applications, importance,meritsanddemerits).

UNIT V: Skewness and Kurtosis and fitting of Straight line (12Hours)

5.1 Skewness - Meaning - Definition - Difference between Dispersion and Skewness - Measures of Skewness:KarlPearson'sandBowley'sCoefficientofSkewness

5.2 Moments(aboutmeanandarbitrary point)-CoefficientofSkewnessbasedonMoments.Kurtosis - Meaning-Need-MeasureofKurtosis

5.3 Coefficient of Skewness based on Moments. Fitting a straight line to a given set of data.

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXT BOOKS

1. Gupta,S.P. (2005).*StatisticalMethods*,(33rdEd.).SultanChand &Sons,New Delhi.
   Unit-I Chapter7(Vol.I),Pages177-189,196-222,Chapter8(Vol.I),Pages268-289,293-301.
   Unit-II Chapter9(Vol.I),Pages330-341,Chapter10(Vol.I),Pages377-382,386-393,404-408,Chapter12(Vol. I),Pages478-488.
   Unit-III Chapter13(Vol.I),Pages515-545,557-560,Chapter14(Vol.I),Pages613-619.
   Unit-IV Chapter1(Vol. II),Pages751-765,774-792

SUGGESTED READINGS

1. Black,K. *Business Statistics*,Wiley.
2. Freund,J.E.,&Walpole,R.E.(1987).*MathematicalStatistics* (4thEd.).PHI.

WEB REFERENCES

1. https://med.und.edu/daccota/_files/pdfs/berdc_resource_pdfs/data_analysis_using_spss.pdf
2. https://students.shu.ac.uk/lits/it/documents/pdf/analysing_data_using_spss.pdf
3. https://www.lboro.ac.uk/media/media/schoolanddepartments/mlsc/downloads/spss-and-statistics-guide.pdf

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO1	Acquireknowledgeofmeasuresofcentraltendency,measuresofskewness,time series,probability,basicstatisticalconceptsandSPSS.	K1
CO2	Understandconceptofaverages,correlation,indexnumbers,additiontheoremand Multiplicationinprobability,averagesinspss.	K2
CO3	Applymeasureofdispersion,curvefitting,indexnumbertheorytofindthesolution ofreal-lifeproblemsintermsof business	K3
CO4	Comparemeasuresofcentraltendency,accuracyofthegivendatausingcorrelation analysis and analyseLaspeyre's, Paasche's, Bowley's and Fisher's ideal method andresearchinbehavioural	K4
CO 5	Evaluatethevariousmeasuresofcentraltendencyandmeasuresofske	K5

	wness using SPSS package, different indices and problems based on addition and multiplicationtheorem.	

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	L	H	M	M	L	M	M	M
CO-2	H	L	H	M	M	L	M	M	M
CO-3	H	L	H	M	M	L	M	M	M
CO-4	H	L	H	M	M	L	M	M	M
CO-5	H	L	H	M	M	L	M	M	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	M	M	L
CO-2	M	M	L
CO-3	M	M	L
CO-4	M	M	L
CO-5	M	M	L

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER V

Course Title	CORECOURSE-9 :COST ACCOUNTING
Code	U25BU5CCT09
CourseType	Theory
Semester	V
Hours/Week	5
Credits	5
Marks	100

CONSPECTUS

Thiscourseprovidesanunderstandingofbasicprinciplesofcostaccountinganddeveloping skills in the preparation of cost accounts.

COURSEOBJECTIVES

1. Tounderstandthecostingconceptsandpreparationofcostsheet,tenders andquotations.
2. Tounderstandandapplythemethodsofcostingandthe procedure for the preparation of Reconciliation statement.
3. Tounderstand materialcostcomputation.
4. Tounderstandthedifferentmethodsofcalculatinglabourcost.
5. Tounderstandthecomputationofallocationandapportionmentofoverheads.

UNITI – INTRODUCTION TO COSTACCOUNTING 15HRS

1.1 Cost Accounting – Definition – Scope and Objectives – Cost Center and Cost Unit

1.2 Cost AccountingandFinancialAccounting-MethodsandTechniquesofCosting

1.3 CostConcepts and Classification - CostSheet –Tenders and Quotations.

ExtraReading/Keywords:*PrimeCost, Works Cost,Cost ofProductionandCost ofsales*

UNITII –METHODSOF COSTING 15HRS

2.1 Reconciliation of Cost and Financial Accounts –Unit Costing- Accumulation of Costs

2.2 TreatmentofScrapofMaterial-JobCosting–DefinitionofJobandJobCosting–Estimating and its importance of Job Costing- Job Costing Procedure

2.3 Forms used in Job Costing -The role of job cost estimation in traditional Indian craftsmanship and artisan work.

Extra Reading/Keywords: *Memorandum reconciliation statement. Pre-requisites for Introduction of Job Costing.*

UNITIII–MATERIAL COSTING 15 HRS

3.1 MaterialControl–MeaningandObjectives–PurchaseofMaterials–EOQ–StoresRecords–ReorderLevels–ABCAnalysis-IssueofMaterials

3.2 MethodsofIssue–FIFO–LIFO–Base Stock Method – Specific Price Method

3.3 Simple and Weighted Average Method - Inventory Management in Ancient India.

ExtraReading/Keywords: *FIFOmethod,LIFO method,WeightedAverage Price*

UNITIV– LABOUR COSTING 15HRS

4.1 Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage

Payments
4.2 Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments
4.3 Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.
ExtraReading/Keywords:*Workstudy,LabourturnoverandGroupBonusScheme*

UNITV–OVERHEADSCOSTING **15HRS**

5.1 Overheads–Definition–Classification–AllocationandApportionmentofOverheads
5.2 Basis ofApportionment–PrimaryandSecondaryDistribution-AbsorptionofOverheads–5.3 Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.
ExtraReading/Keywords:*Apportionmentofoverheads,Absorptionofoverheads,Machine hour rate*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

Theory-20%&Problems -80%

TEXT BOOK

JainS.PandNarangK.L(2021),CostAccountingPrinciplesandPractices,Kalyani Publishers, New Delhi.

SUGGESTEDREADINGS

1. AgarwalM.LandGuptaK.L(2022),CostAccounting,SahityaBhawanPublications,
2. Maheshwari.S.NandMittal.S.N(2021),ElementsofCostAccounting,ShreeMahavir Book Depot, Delhi.
3. ReddyT.SandHariPrasadReddy(2020),CostAccounting,MarghamPublications, Chennai.
4. RamachandranR.andSrinivasanR.(2019),CostAccounting,SriramPublications,Trichy.
5. DalstonL.CecilandJenitraL.Merwin,(2019),CostAccounting,Trichy,LearnTechPress.

WEB REFERENCES

1. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf
2. https://www.icai.org/post.html?post_id=17759
3. https://www.examrace.com/NTA-UGC-NET/NTA-UGC-NET-Study-Material/Commerce/Accounting-and-Audit/Cost-and-Cost-Accounting.html
4. https://onlinecourses.nptel.ac.in/noc20_mg53/preview
5. https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/198

Note:Learnersareadvisedtouselatesteditionofbooks. COURSE

OUTCOMES

The learners will be able to

CONo.	**CourseOutcomes**	**Cognitive Level**

CO-1	Recallcostconceptsandtheprocedureforvariousmethodsof Cost accounting.	**K1**
CO-2	Understandtheprinciplesandaccountingforvariouselementsof Cost namely material, labour and overheads.	**K2**
CO-3	Applytheprinciplesforpreparingcostsheet,pricingmaterialissues, computing labour cost, allocation and apportionment of overheads, reconcile cost accounts with financial accounts.	**K3**
CO-4	Examinethe variouselements of cost.	**K4**
CO-5	Appraisethemethodsofcostingandreconcilecostandfinancial accounts.	**K5**

K1-Remember,K2-Understand,K3–Apply,K4–Analyse,K5-Evaluate PO

– CO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	H	M	M	L	H	M	H	H	H
CO 2	H	M	M	L	H	M	H	H	H
CO 3	H	M	M	L	H	M	H	H	H
CO 4	H	M	M	L	H	M	H	H	H
CO 5	H	M	M	L	H	M	H	H	H
CO 6	H	M	M	L	H	M	H	H	H

PSO–COMAPPING

CO/PSO	PSO1	PSO2	PSO3
CO 1	H	H	M
CO2	H	H	M
CO 3	H	H	M
CO 4	H	H	M
CO 5	H	H	M
CO 6	H	H	M

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(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER V

Course Title	Core Course-10: MANAGEMENT ACCOUNTING
CODE	U25BU5CCT10
CourseType	Theory
Semester	V
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

This course enables the learners to understand the various tools of financial analysis and to interpret financial data.

COURSE OBJECTIVES

1. To understand management accounting concepts and various tools of financial statement analysis.
2. To analyse profitability and financial status of a business based on ratios calculated.
3. To understand the preparation of funds flow statement and cash flow statement and analyse the results.
4. To apply marginal costing technique in managerial decision-making problems and evaluate different proposals.
5. To understand different types of budgets and analyse budgets.

UNIT I - INTRODUCTION **18 HRS**

1.1 Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

1.2 Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis

1.3 Comparative Statements – Common Size Statement – Trend Analysis.

Extra Reading/Keywords: *Traditional accounting practices, Role of professional bodies for Management Accountancy in India.*

UNIT II - RATIO ANALYSIS **18 HRS**

2.1 Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios

2.2 Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios

2.3 Preparation of Financial Statements from Ratios and Interpretation.

Extra Reading/Keywords: *Liquidity, Solvency, Profitability*

UNIT III – CASH FLOW ANALYSIS AND VARIANCE ANALYSIS **18 HRS**

3.1 Cash Flow Statement: Meaning – Advantages – Limitations

3.2 Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities.

3.3 Variance analysis: Significance - Computation of variances - Material variance – Labour variance

Extra Reading/Keywords: *Cash Flow Statement as per New Companies Act, 2013, green investments, Controllable and Uncontrollable Variance.*

UNIT IV - MARGINAL COSTING ANDBREAK-EVEN ANALYSIS 18 HRS

4.1 Meaning - Features – Marginal Costing Vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost

4.2 Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost-Volume Profits Analysis. Decision Making: Selection of a Product Mix

4.3 Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

Extra Reading/Keywords: *Types of break-even point, Break-even pricing.*

UNIT V- BUDGETARY CONTROL 18 HRS

5.1 Meaning – Preparation of Various Budgets – Cash Budget –

5.2 Flexible Budget– Production Budget – Sales Budget –

5.3 Master Budget – Budgetary Control – Benefits.

Extra Reading/Keywords: *Budgeting practices of business firms*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignments and seminars.

Theory - 20% & Problems - 80%

TEXT BOOK

Dalston L. Cecil and Jenitra L. Merwin,(2022), Management Accounting, LearnTech Press, Trichy.

SUGGESTED READINGS

1. Reddy T.S. and Hari Prasad Reddy Y., (2023), Management Accounting, Margham Publications, Chennai.
2. Shashi K. Guptha and Sharma R.K., (2021), Management Accounting, Kalyani Publishers, New Delhi.
3. Maheswari S.N., (2022), Management Accounting; Sultan Chand and Sons, New Delhi.
4. Ramachandran R. and Srinivasan R., (2020), Management Accounting, SriRam Publishers, Trichy.

WEB REFERENCES

1. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12_new.pdf

2.https://www.mastermindsindia.com/newfiles/pdf/FAST%20TRACK%20MATERIAL%20ON%20ACCOUNTING%20STANDRDS.pdf

3.https://www.mastermindsindia.com/newfiles/6.%20CA%20Inter_Cost%20and%20Management%20Accounting_Marginal%20Costing_43e_42%20Pages.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	Recognise the basic concepts of Management Accounting.	**K1**

CO-2	Describe the techniques for analysis of financial statements and techniques for control.	**K2**
CO-3	Prepare comparative and common size statements, compute ratios and BEP and prepare funds flow and cash flow statements and various budgets.	**K3**
CO-4	Examine the financial performance and status of business entities using various methods and techniques of Management Accounting.	**K4**
CO-5	Appraise the techniques of financial statements analysis and budgeting practices of business firms.	**K5**

K1- Remember, K2- Understand, K3 - Apply, K4 - Analyse, K5- Evaluate

PO–CO MAPPING

CO/PO	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**
CO 1	H	M	M	L	H	M	H	H	H
CO 2	H	M	M	L	H	M	H	H	H
CO 3	H	M	M	L	H	M	H	H	H
CO 4	H	M	M	L	H	M	H	H	H
CO 5	H	M	M	L	H	M	H	H	H

PSO–CO MAPPING

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	H	M	H
CO 2	H	M	H
CO 3	H	M	H
CO 4	H	M	H
CO 5	H	M	H

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER V

Course Title	CORE COURSE-10:INCOMETAXTHEORYLAWAND PRACTICE
CODE	U25BU5CCT11
Course Type	Theory
Semester	V
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

This course aims to equip the learners with the knowledge of the basic principles of Income Tax and application of the provisions in computing income tax.

COURSEOBJECTIVES

1. Tounderstandtheconceptsofincometaxand determinationofresidentialstatus.
2. Toapplytheprovisionsconcerningincomefromsalary.
3. Toapplytheprovisionsrelatingtoincomefromhousepropertyandcapital gains.
4. Toapplytheprovisionsofincomefrom profitsandgainsofbusinessor profession.
5. Toapplytheprovisions concerningincomefrom othersources andcomputation oftax liability of an individual.

UNITI –INTRODUCTION ANDRESIDENTIALSTATUS18 HRS

1.1 IncomeTaxAct-Introductionandimportantdefinitions
1.2 Assessment year, Previous year, Person, Assessee.
1.3 Determination of residential status of an individual - Scope of total income.
ExtraReading/Keywords:*Agriculturalincome,Principlesof Taxation.*

UNITII–INCOMEFROMSALARIES18HRS

2.1 Income fromSalaries - Chargeability - Allowances – Perquisites - Pension
2.2 Gratuity - Encashment of earned leave - Deductions from salary under Section 16
2.3 Computation of salary income.
ExtraReading/Keywords:*SuperannuationFund,Salaryinarrears,Advancesalary,ITRfiling.*

UNITIII–INCOMEFROMHOUSEPROPERTYANDCAPITALGAINS18HRS

3.1 IncomefromHouseProperty: AnnualValue-LetoutandSelfoccupiedproperty
3.2 Deemedto be let out property - Deductions under Sec. 24.
3.3 CapitalGains: Chargeability -Capital asset- Cost ofacquisition -Transfer -Computation of capital gains – Exemptions under Sections 54, 54EC, 54F.
ExtraReading/Keywords: *Arrears of rent , Unrealised rent*

UNITIV–PROFITSANDGAINSOFBUSINESS OR PROFESSION18 HRS

4.1 Profits and Gains of Business or Profession: Meaning and Scope
4.2 Deductions under Sections 36 and37-Expensesandpaymentsnotdeductible
4.3ComputationofincomeunderProfitsand Gains of Business or Profession.
ExtraReading/Keywords:*Deemedprofits,Maintenanceofbooksofaccounts, Auditreport*

UNITV– INCOMEFROMOTHER SOURCES ANDTAXLIABILITY18 HRS

5.1 IncomefromOtherSources-Casualincome-Interestincome

5.2TaxDeductedatSourceand Grossing up.Dividends - Winnings from lotteries, Crossword puzzles and Card games.

5.3 Deductionsincomputingtotalincome(Sections80C,80D,80E,80G,80U)-Computationoftax liability of an individual.

ExtraReading/Keywords:*Deepdiscountbonds,Compositeletting,E-Filing.*

Theory-30% **Problems-70%**

Note:TextsgivenintheExtraReading/Keywordsmustbetestedonlythrough assignment and seminar.

TEXT BOOK

VinodK.Singhania,MonicaSinghania,*Student'sGuidetoIncomeTaxIncludingGST,* Assessment year 2025-26, Taxmann, Delhi.

SUGGESTEDREADINGS

1. ReddyT.SandHariPrasadReddyY,*IncomeTaxTheoryLawandPractice*, Assessment year 2025-26, Margham Publications, Chennai.
2. SrinivasanT,*IncomeTaxLawandPractice,*Assessmentyear2025-26,Snow White, Chennai.
3. ManoharanT.NandHariG.R,*Student'sHandbookonTaxation(IncludingIncome TaxLawandGSTLaw),*Assessmentyear2025-26,PearsonEducation,NewDelhi.
4. MurthyA,*IncomeTaxLawandPractice,*Assessmentyear2025-26,VijayNicole, Chennai.
5. SahaR.G.andUshaDevi,*IncomeTax,*HimalayaPublishingHouse,Assessment year 2025-26, Mumbai.

WEB REFERENCES

1. https://www.incometaxindia.gov.in
2. https://www.incometaxindiaefilinggov.in
3. https://www.onlineservicestin.egov-nsdl.com

Note:Learnersareadvised touselatesteditionof books.

COURSE OUTCOMES

The Learners will be able to

CO No.	CourseOutcomes	Cognitive Level
CO-1	Recall the basic concepts of income tax and provisions concerning determination of residential status and various heads of income.	**K1**
CO-2	Understandtheprocedureforcomputingincomefromvarioussources and tax liability.	**K2**
CO-3	Applythe provisions of Income Tax Act relating to determination ofresidentialstatusandcomputationofincomefromsalary,house property and capital gains, profits and gains of business or profession and income from other sources.	**K3**
CO-4	Assesstheprocedurefordeterminationofincometaxforincome from different sources.	**K4**
CO-5	Determinethetaxliabilityofanindividualbasedontheappropriate alternativeprovisionstoexploremeasuresbeneficialtothe assessee.	**K5**

K1-Remember,K2-Understand,K3–Apply,K4–Analyse,K5-Evaluate,K6-Create

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO6	PO 7	PO 8	PO 9
CO1	H	H	H	H	M	M	H	M	H
CO2	H	H	M	H	H	M	H	H	H
CO3	M	M	H	M	M	M	H	H	H
CO4	H	H	H	M	H	M	H	M	H
CO5	M	M	H	M	M	M	H	H	H
CO6	H	H	H	M	H	M	H	M	H

PSO–CO MAPPING

CO/PSO	PSO1	PSO2	PSO3
CO 1	H	H	M
CO 2	H	H	H
CO 3	H	M	H
CO 4	H	H	H
CO 5	H	M	H
CO 6	H	H	H

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER V

Course Title	CORE COURSE-12 : COMPANY LAW
Code	U25BU5CCT12
Course Type	Theory
Semester	V
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

This course enables the learners to understand the basic principles and practices of company law.

COURSE OBJECTIVES

1. To understand the concepts of company, its types and the procedure of incorporation
2. To understand the formation of company and the legal provisions relating to statutory documents.
3. To analyse the statutory provisions relating to company meetings and resolutions.
4. To understand the administration set up of a company and the appointment of managerial personnel.
5. To evaluate the different modes of winding up of a company and legal provisions relating to winding up of a company.

UNIT I - INTRODUCTION TO COMPANY LAW 18 HRS

1.1 Companies Act, 2013 – Definition of a Company, Characteristics of Company
1.2 Lifting of the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships
1.3 Classification of Companies: Based on Incorporation, Liability, Number of Members and Control - Ancient Indian Guild System

Extra Reading /Keywords: *Conversion of company already registered,Service of documents to registrar and members*

UNIT II - FORMATION OF COMPANY 18 HRS

2.1 Formation of a company – Promoter – Incorporation Documents - e-filing

2.2 Memorandum of Association – Contents – Alteration – Legal Effects - Articles of Association - Certificate of Incorporation- Doctrine of Ultra vires – Doctrine of Constructive notice

2.3 Doctrine of Indoor management – Exceptions – Prospectus: Contents - Kinds – Liabilities. Share Capital: Kinds – Issue – Alteration- Dividend- Debentures.

Extra Reading /Keywords: *Case laws on Indoor management doctrines and Ultra vires*

UNIT III – COMPANY MEETINGS 18 HRS

3.1Company Meetings - Types – Requisites – Notice
3.2 Agenda - Quorum – Proxy
3.3Resolutions: Ordinary and Special Resolutions – Minutes – Voting -Types – Poll.

Extra Reading /Keywords: *Annual Returns, Register of Members*

UNIT IV – COMPANY MANAGEMENT AND ADMINISTRATION 18 HRS

4.1Company Management and Administration –Directors – Legal Position-Board of Directors – Appointment - Removal – Disqualification – Director Identification Number

4.2 Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager

4.3 Secretarial Audit – Administrative Aspects – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

Extra Reading /Keywords: *Administration structure of top Indian Companies.*

UNIT V -WINDING UP 18 HRS

5.1 Winding up of companies: Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up

5.2 Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up

5.3 Company Liquidator.

Extra Reading /Keywords: *Case laws on recent winding up of Companies in India*

TEXT BOOK

Kapoor N.D, (2022), *Elements of Company Law-Including Companies Amendment Act, 2019,* Sultan Chand and Sons, New Delhi.

SUGGESTED READINGS

1. Kapoor G.K., Sanjay Dhamija, (2024), *Taxmann's Company Law and Practice*, Taxmann Publications, New Delhi.
2. Singh Avtar (2023), *Company Law*, Eastern Book Co. Lucknow.
3. Sreenivasan M.R. (2021), *Company Law and Secretarial Practice*, Margham Publications, Chennai.
4. Tripathi S C, (2023*), New Company Law*, Central Law Publications, Allahabad.
5. RatanNolakha (2022), *Company Law and Practice,* S Chand Publishing, New Delhi.

WEB REFERENCES

1. https://www.icai.org/post.html?post_id=17760
2. https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks.html
3. https://www.icsi.edu/media/webmodules/publications/FinalACLP_1972017.pdf
4. https://www.tndalu.ac.in/econtent/6_Company_Law.pdf
5. https://www.icsi.edu/media/webmodules/Company_Law_Practice.pdf

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO1	Recall the fundamentals of company law, statutory documents and procedures.	K1
CO2	Understand the incorporation process, management and winding up	K2

	procedures of a company.	
CO3	Discuss the application of the provisions of Companies Act in specific business situations	K3
CO4	Examine the legal provisions relating to formation, management and winding up of companies.	K4
CO5	Evaluate the legal provisions and the assess the relevance of various statutory documents, doctrines and procedures.	K5

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	L	L	M	H	M	H	H	H
CO-2	H	M	M	L	H	M	H	H	H
CO-3	H	M	M	M	H	M	H	H	H
CO-4	H	H	M	M	H	M	H	H	H
CO-5	H	H	H	M	H	M	H	H	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	H	H	M
CO-2	H	M	M
CO-3	H	M	M
CO-4	H	M	M
CO-5	H	M	M

III B.Com. Business Analytics – SEMESTER V

Course Title	**ELECTIVE 5 (DISCIPLINE SPECIFIC) – TALLY PRIME**
Code	**U25BU5ECP04**
Course Type	**Practical**
Semester	**V**
Hours/Week	**4**
Credits	**3**
Marks	**100**

CONSPECTUS

This course aims to equip the learners with the practical skills of business software – Tally Prime.

COURSE OBJECTIVES

1. To understand the concepts of computerised accounting and architecture of Tally Prime.
2. To apply the procedures for entering different types of vouchers.
3. To analyse final accounts with adjustments.
4. To understand the preparation of stock ledger.
5. To analyse accounting for cost centre and cost category.

UNIT I - INTRODUCTION **12 HRS**

1.1 Computerised Accounting – Meaning – Importance of Computerised accounting – Computerised accounting Vs Manual accounting.

1.2 Introduction to architecture of Tally Prime – Creation of company – Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers.

Extra Reading/Keywords: *Accounting softwares*

UNIT II - VOUCHING **12 HRS**

2.1 Entering vouchers – Journal voucher, Purchase voucher, Sales voucher, Receipt vouchers, Payment vouchers

2.2 Role and importance of function keys.

Extra Reading/Keywords: *Function keys and Vouchers.*

UNIT III - FINAL ACCOUNTS **12 HRS**

3.1 Extraction of Trial Balance, Trading Account, Profit and Loss Account and Balance Sheet,

3.2 Simple sums with and without adjustments – Alter – Select – Edit – Delete – Selection of company.

Extra Reading/Keywords: *Final Accounts with adjustments*

UNIT IV - INVENTORIES **12 HRS**

4.1 Introduction to inventories – Creation of stock category – Stock groups – Stock items – Editing and deletion of stock items – Usage of stock in voucher entry

4.2 Stock voucher or purchase orders – Sales orders – Customer and supply analysis –

Extracting simple reports and graphs with Tally Prime accounting package.

Extra Reading/Keywords: *Inventories, Stock vouchers*

UNIT V - COST CENTRE **12 HRS**

5.1 Introduction to Cost – Creation of cost category – Cost centre category – Editing and deleting cost centre - Usage of cost category and cost centre in voucher entry.

5.2 Budget control – Creation of budgets – Editing and deleting budgets – Reports.

Extra Reading/Keywords: *Cost centre and Cost category.*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

COURSE OUTCOMES

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts of Computerised accounting and Tally Prime software	K1
CO-2	Identify the types of vouchers and procedure for preparing final accounts, inventory accounting, cost centres and cost categories.	K2
CO-3	Construct the final accounts with adjustments and create vouchers and inventory accounts and bill wise details of cost categories.	K3
CO-4	Demonstrate accounting skills and analytical skills in using Tally Prime software.	K4

K1 - Remember, K2 - Understand, K3 - Apply, K4 - Analyse

TEXT BOOKS

1. Sumeet Sharma, (2023), Tally Prime Theory and Practical, Computech Publications Limited, New Delhi.
2. Rajesh Cheheda, (2022), Learn Tally Prime, Ane Books Pvt. Ltd., Chennai.
3. Tally Education Private Limited, Official Guide to Financial Accounting Using Tally Prime, BPB Publishers, Noida.

SUGGESTED READINGS

1. Asok K Nadhani, (2024), The Simplest book for Learning Tally Prime, BPB Publications, New Delhi.
2. Asok K Nadhani, (2022), Mastering Tally Prime, BPB Publications, New Delhi
3. Mishra V, (2021), Tally Prime 2.0 with GST, TBalaji Publication Prayagraj, UP.
4. Hem Chand Jain, HN Tiwari, (2022), Basics of Computer Applications in Business, Taxxman Publications, New Delhi.
5. SrinivasaVallaban, (2020), *Computer Applications in Business*, Sultan Chand & Sons, New Delhi.

WEB REFERENCES

1. https://www.scribd.com/document/719883110/tally-prime-e-book

2. https://www.youtube.com/playlist?list=PLVbRFL6i5RVJWjRx0dX2KzDK-EMsKfDwG
3. https://www.youtube.com/playlist?list=PLHq_wPEVVWy0fMz0m9ZPjQ3eQ8av4Jywk

Note: Learners are advised to use latest edition of books.

COMPUTER PRACTICAL FOR BUSINESS SOFTWARE - FOR EXTERNAL EVALUATION

- Petty Cash Entries, Subsidiary Books
- Accounts Only – Accounts with Inventory
- Accounts with Inventory Tax Initialise
- Stock Categories
- Cost Centre
- Cost Categories
- Stock Journal
- Balance Sheet
- Final Accounts Without Adjustments
- Final Accounts With Adjustments
- Order Processing
- Price List
- Bill-wise Details
- Bank Reconciliation Statement
- Interest Calculation

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	L	L	M	H	M	H	H	H
CO-2	H	M	M	L	H	M	H	H	H
CO-3	H	M	M	M	H	M	H	H	H
CO-4	H	H	M	M	H	M	H	H	H
CO-5	H	H	H	M	H	M	H	H	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	H	H	M
CO-2	H	M	M
CO-3	H	M	M
CO-4	H	M	M
CO-5	H	M	M

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER V

Course Title	**ELECTIVE 5 (DISCIPLINE SPECIFIC): DATABASE MANAGEMENT SYSTEM**
Code	**U25BU5ECT06**
Course Type	**Theory**
Semester	**V**
Hours/Week	**4**
Credits	**3**
Marks	**100**

CONSPECTUS

This course covers the principles, design, implementation, and application of software for managing and organizing data efficiently.

COURSE OBJECTIVES

1. To provide a strong foundation of database concepts and develop skills for the design.
2. To implementation of a database application with an exposure to advanced database concepts.
3. To learn the need of transaction processing and learn techniques for controlling the consequences of concurrent data access.
4. To Apply Normalization techniques to normalize a database.
5. To Analyze functional dependencies for designing robust Database.

UNITI DATABASE MANAGEMENT SYSTEMS- OVERVIEW 12 hrs

1.1 Data, Database, Database management system, Characteristics of the database approach, DBMS Architecture, Role of Database administrators,

1.2 Role of Database Designers, End Users, Advantages of Using a DBMS and When not to use a DBMS. DBMS vs. RDBMS, Relational and Non- Relational Database.

1.3 Data Models – Categories of data models, Schemas, Instances, and Database states.

UNIT II: Database Management Design 12 hrs

2.1 Database design strategies, Database structures- Tables, Views, Index.
2.2 Logical Design vs. Physical Design, Entity Relationship Modeling: Entity, Relationship, Cardinality, Types of Keys, Enhanced ER Design, Normalization and denormalization,
2.3 Setting up an RDBMS environment, ETL

UNIT III: Data Querying and Retrieval 12 hrs

3.1 Data Definition Language (DDL), Constraints, Integrity constraints, Data Manipulation Language (DML): UPDATE, DELETE, SELECT, Functions and Operators.
3.2 TCL: Commit and Rollback Advanced Querying: SELECT with Order BY, GROUP BY, Sub queries: Single row, Multi row; Set Operators, JOINs: Inner JOIN, Outer JOIN.
3.3 Procedural SQL: Procedure, function and trigger

UNITIV:Database Management - Administration 12 hrs

4.1 Roles and Responsibilities of Database Administrator, Database Integrity and ACID (Atomicity, Consistency, Isolation and Durability) properties

4.2 Emerging Trends: Data Centers, Distributed Data Storage,

4.3 Big Data- Storage and Retrieval, Web, Cloud Databases, E-Commerce, M-Commerce

UNIT V: Understanding the Storage Architecture 12 hrs

5.1 Working with Column-Oriented Databases, HBase Distributed Storage Architecture,

5.2 Document Store Internals, Understanding Key/Value Stores in Memcached and Redis, Eventually Consistent Non-Relational Databases

5.3 MogoDB**:** Getting started: Documents, Collections, Databases, Getting and starting in MongoDB, CRUD operations in Mongo DB.

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXT BOOKS

1. ElmasriRamez and NavatheShamkant B, Fundamentals of Database Systems, Addison-Wesley.
2. Shashank Tiwari, PROFESSIONAL NoSQL, John Wiley & Sons, Inc.
3. Luc Perkins, with Eric Redmond and Jim R. Wilson, Seven Databases in Seven Weeks,
4. A Guide to Modern Databases and the NoSQL Movement, The Pragmatic Bookshelf, Second Edition.

SUGGESTED READINGS

1. Kyle Banker, MongoDB in Action, Manning Shelter Island.
2. A Silberschatz, H Korth, S Sudarshan, "Database System and Concepts", fifth Edition McGraw-Hill, Rob, Coronel, "Database Systems", Seventh Edition, Cengage Learning.
3. Alexis Leon & Mathews Leon, "Fundamentals of DBMS", Vijay Nicole Publications 2014, 2nd Edition.
4. C.J. Date -An Introduction to Database Systems -7th Edition – Addison Wesley.

WEB REFERENCES

1. https://www.w3resource.com/mongodb-exercises/#PracticeOnline
2. https://nptel.ac.in/courses/106106095/
3. https://nptel.ac.in/courses/106106095/

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO1	Describe basic concepts of database system	K1

CO2	Describe and interpret the fundamental elements of the database management system and its model.	K2
CO3	Demonstrating of High-level Conceptual data model through E-R diagram to represent simple database applications	K3
CO4	Apply the CRUD functions using SQL and NoSQL for simple database applications.	K4
CO 5	Understand the storage architecture for advanced database concepts.	K5

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	L	H	M	M	L	M	M	M
CO-2	H	L	H	M	M	L	M	M	M
CO-3	H	L	H	M	M	L	M	M	M
CO-4	H	L	H	M	M	L	M	M	M
CO-5	H	L	H	M	M	L	M	M	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	M	M	L
CO-2	M	M	L
CO-3	M	M	L
CO-4	M	M	L
CO-5	M	M	L

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER V

Course Title	**SKILL ENHANCEMENT COURSE - SEC VI (NME II): EXCEL FOR BUSINESS**
Code	**U25BU5SET05**
Course Type	**PRACTICAL**
Semester	**V**
Hours/Week	**2**
Credits	**2**
Marks	**100**

CONSPECTUS

This course provides an insight into the fundamental aspects of Spread sheets and the various applications using MS-Excel.

COURSE OBJECTIVES

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

UNIT I – INTRODUCTION **6 HRS**

1.1 Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting

1.2 Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts

1.3 Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

Extra Reading/Keywords: *Absolute vs. Relative References, Named Ranges*

UNIT-II- FINANCIAL, LOGICAL AND TEXT FUNCTIONS **6 HRS**

2.1 Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE)

2.2 Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE

2.3 Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.

Extra Reading/Keywords: *Data Cleaning Techniques , Data Extraction*

UNIT III - STATISTICAL ANALYSIS **6 HRS**

3.1 Functions Statistical Functions: Mean, Median, Mode,

3.2 Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

Extra Reading/Keywords: *Report Automation, Data Validation Rules*

UNIT IV - REFERENCE6 HRS

4.1 Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year.

4.2 Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink

4.3 Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

Extra Reading/Keywords: *Capital Comparison, Data management*

UNIT V - PROJECTS AND APPLICATIONS 6 HRS

5.1Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics

5.2 Social Media Marketing Analysis, Basic Applications with Macros and VBAs

5.3 Trending Business Applications Using MS Excel.

Extra Reading/Keywords: *Recoupment, Accounting entries for fire insurance claims.*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

THEORY 20% &PROBLEMS 80%

TEXT BOOKS

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

SUGGESTED READINGS

1. Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; TekuruInc, India
3. HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.

WEB REFERENCES

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

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners Will Be Able

CO No.	Course Outcomes	Cognitive Level
CO1	Develop And Apply Fundamental Spread Sheet Skills.	K1

CO2	Understanding Various Tools Used in Ms-Excel.	K2
CO3	Knowledge On Various Statistical Tests in Ms-Excel.	K3
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	K4

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	M	M	H	H	H	M	H	M	H
CO-2	M	M	H	H	H	M	H	M	H
CO-3	H	M	H	H	H	M	H	M	H
CO-4	H	M	H	H	H	M	H	M	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	H	M	H
CO-2	H	M	H
CO-3	H	M	H
CO-4	H	M	H

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER VI

Course Title	**CORE COURSE 13 - PRINCIPLES OF AUDITING**
Code	**U25BU6CCT13**
Course Type	**Theory**
Semester	**VI**
Hours/Week	**5**
Credits	**4**
Marks	**100**

CONSPECTUS

This course provides an understanding of the principles and practice of auditing and the procedure for investigation.

COURSE OBJECTIVES

1. To understand the basic concepts in auditing and internal control techniques.
2. To analyze the procedure for vouching.
3. To analyse the procedure for verification and valuation of assets and liabilities.
4. To understand the role and the liabilities of an auditor.
5. To analyse the various investigation procedures and Auditing and Assurance Standards.

UNIT I - INTRODUCTION **15 HRS**

1.1 Audit: Objectives - Types - Advantages and Limitations
1.2 Qualities of an auditor.
1.3 Internal Control: Internal Check and Internal Audit – Audit Programme - Audit note book - Working papers.
Extra Reading /Keywords: *Audit Regulations in India*

UNIT II - VOUCHING **15 HRS**

2.1 Vouching: Voucher - Vouching of cash transactions
2.2 Vouching of trade transactions: Purchases, Purchases returns
2.3 Sales and Sales returns.
Extra Reading /Keywords: *Voucher, Vouching*

UNIT III - VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES **15 HRS**

3.1Verification and valuation of assets and liabilities: Fixed assets - Current assets
3.2 Wasting assets - Intangible assets - Problems in valuations of assets - Auditor's position as regards the verification and valuation of assets
3.3 Valuation of liabilities- Reserves and Provisions - Classification.
Extra Reading /Keywords: *Business reporting*

UNIT IV- STATUTORY AUDITOR **15 HRS**

4.1 Audit of limited companies - Qualifications of an auditor - Appointment, Removal, Status,
4.2 Powers and Duties of an auditor - Auditor's report - Clean and qualified report
4.3 Liabilities of an auditor: Liabilities in case of non-statutory audit and company audit.
Extra Reading /Keywords: *Independent auditors***,** *Status of an auditor*

UNIT V - INVESTIGATION AND 'AUDITING AND ASSURANCE STANDARDS' (AASs) **15 HRS**

5.1 Investigation: Meaning- Characteristics of investigation
5.2 Duties of investigator-Purpose of investigation-Difference between audit and investigation
5.3 Types of investigation-Investigation under different situations. Standards of Auditing: Professional Pronouncements in India-Basic principles governing an audit –Basics of AASs 1 – 5.
Extra Reading /Keywords: *Investigation, Fraud detection*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXT BOOK

Tandon B. N**.** S. Sudharshanam and Sundharabahu .S, (2021). A Handbook of*Principles of Auditing*, S. Chand and Co, New Delhi.

SUGGESTED READINGS

1. DinkarPagare, (2021), Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.
2. Sharma T.R., (2021), Auditing (Thoroughly revised on the basis of the Companies Act 2013 and the Companies (Amendment) Acts 2019, 2020 and 2021), SahityaBhawan Publications, Agra.
3. Natarajan L., (2020), Practical Auditing, Margham Publication, Chennai
4. Sanjib Kumar Basu, (2021), Auditing and Assurance, Third Edition, Pearson, Chennai.
5. Francis R., (2021), Principles of Auditing, Himalaya publishing house, Mumbai.
6. Muthukumar K., Mary Sujatha S., Arul Prasad P., Nandhini S., (2022), Principles and Practices of Auditing, Wisdom India Publications, Chennai.

WEB REFERENCE

1. https://resource.cdn.icai.org/66597bos53774-cp1.pdf
2. https://resource.cdn.icai.org/66606bos53774-cp10.pdf
3. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf
4. https://www.icsi.edu/media/webmodules/publications/FULL%20FAA%20PDF.pdf
5. https://edurev.in/t/113776/Verification-of-Assets-and-Liabilities--Part--1--V

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Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

The Learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basic concepts in auditing and audit procedures.	**K1**

CO-2	Describe the procedure for auditing including vouching, verification and valuation of various items and investigation.	**K2**
CO-3	Demonstrate skills relating to examining registers and accounting records of business enterprises to check statutory compliance.	**K3**
CO-4	Assess the role of audit, auditors and investigators in the modern business world.	**K4**
CO-5	Evaluate existing audit regulations and procedures under various circumstances and provide models for audit effectiveness.	**K5**

K1 - Remember, K2 - Understand, K3 - Apply, K4 - Analyse, K5 - Evaluate

PO – CO MAPPING

CO/PO	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**
CO 1	H	H	H	M	H	M	H	M	H
CO 2	H	H	M	M	H	M	H	H	H
CO 3	H	M	H	M	M	M	H	H	H
CO 4	H	H	H	M	M	M	H	H	H
CO 5	M	H	H	M	H	M	H	H	H

PSO – CO MAPPING

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	H	H	M
CO 2	H	H	H
CO 3	H	M	H
CO 4	H	H	H
CO 5	H	H	M

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER VI

Course Title	CORE COURSE 14 – FINANCIAL MANAGEMENT
Code	U25BU6CCT14
Course Type	Theory
Semester	VI
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

This course provides an understanding of the basic financial decision making procedures and their application in complex financial management situations.

COURSE OBJECTIVES

1. To understand the basic concepts of financial management and apply the technique of time value of money.
2. To analyse the various capital structure theories, cost of capital and leverages.
3. To apply the different techniques of investment decision.
4. To understand and apply the different models of dividend policy.
5. To apply the models of working capital management, cash management and receivables management.

UNIT I - INTRODUCTION **12 HRS**

1.1 Meaning and Objectives of Financial Management – Functions of Financial Management. .
1.2 Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximisation Vs. Wealth Maximization
1.3 Concept of Time Value Money –Risk and Return – Components of Financial Management.
Extra Reading/Keywords: *Financial planning*

UNIT II - FINANCIAL DECISION **12 HRS**

2.1 Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure.
2.2 Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings
2.3 Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage
Extra Reading/Keywords: *Debt Vs Equity*

UNIT III - INVESTMENT DECISION **12 HRS**

3.1 Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods
3.2 Payback Period – Accounting Rate of Return (ARR).

3.3 Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.

Extra Reading/Keywords: *Objectives of Capital Expenditure Decisions*

UNIT IV - WORKING CAPITAL DECISION **18 HRS**

4.1 Working Capital - Meaning and Importance – Classification
4.2 Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital –
4.3 Management of Current Assets: Inventories, Accounts Receivables and Cash.
Extra Reading/Keywords: *Motives for holding cash, Digital lending*

UNIT V - DIVIDEND DECISION **12 HRS**

5.1 Meaning – Dividend Policies – Factors Affecting Dividend Payment
5.2 Provisions on Dividend Payment in Company Law – Dividend Models
5.3 Walter's Model - Gordon's Model – M&M Model.
Extra Reading/Keywords: *Dividend payout policies*

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

Theory - 40% and Problems – 60%

TEXT BOOK

Maheswari S. N., (2020), Elements of Financial Management, Sultan Chand and Sons, New Delhi.

SUGGESTED READING

1. Prasanna Chandra, (2023), Financial Management, Theory and Practice, Tata McGraw Hill, New Delhi.
2. Shashi K. Gupta and Sharma R. K., (2021), Financial Management Theory and Practice, KalyaniPublishers, New Delhi.
3. Pandey I. M., *(*2021*),* Financial Management, Vikas Publishing House, New Delhi.
4. Khan M.Y. and Jain P.K., (2022), Financial Management, Text, Problems and Cases: Tata McGraw Hill, New Delhi.
5. Van Horne J.C., and Sanjay Dhamija, (2018), Financial Management and Policy, Pearson Education, New Delhi.

WEB REFERENCES

1. https://www.infobooks.org/free-pdf-books/business/financial-management
2. http://www.freebookcentre.net/business-books-download/Financial-Management.html#
3.http://www.managementstudyguide.com/financial-management.htm

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

The Learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts in financial management.	**K1**
CO-2	Discuss the relationship between cost of capital, capital structure and capital expenditure decisions.	**K2**
CO-3	Apply the various methods and models in financial management.	**K3**

CO-4	Examine the capital structure, working capital requirement and dividend policies of business concerns.	**K4**
CO-5	Evaluate different financial situations relating to business enterprises for effective financial decision-making.	**K5**

K1 - Remember, K2 - Understand, K3 - Apply, K4 - Analyse, K5 - Evaluate

PO–CO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-1	H	M	M	M	M	H	H	H	H
CO-2	H	M	M	M	H	M	H	H	H
CO-3	H	M	M	M	M	H	H	H	H
CO-4	H	M	M	H	M	M	H	H	H
CO-5	H	M	M	H	M	M	H	H	H

PSO–CO MAPPING

CO/PSO	PSO1	PSO2	PSO3
CO-1	H	M	H
CO-2	H	M	H
CO-3	H	M	H
CO-4	H	M	H
CO-5	H	M	H

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER VI

Course Title	**CORE COURSE 15 – HUMAN RESOURCE MANAGEMENT**
Code	**U25BU6CCT15**
Course Type	**Theory**
Semester	**VI**
Hours/Week	**5**
Credits	**4**
Marks	**100**

CONSPECTUS

This course provides a comprehensive overview of HRM, covering planning, recruitment, training, and employee development. It also explores industrial relations, dispute resolution, and welfare measures to enhance workforce well-being and efficiency.

COURSE OBJECTIVES

1. To understand the meaning, objectives, importance, nature, and scope of Human Resource Management (HRM).
2. To analyze the role and essential qualities of an HR manager in an organization.
3. To explore Human Resource Planning (HRP), its importance, influencing factors, and the step-by-step process.
4. To familiarize with Human Resource Information System (HRIS) and its applications.
5. To learn the concept, need, and steps involved in job analysis, along with preparing job descriptions and specifications.

UNIT I - INTRODUCTION TO HRM 12 HRS

1.1 Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager

1.2 Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning.

1.3 Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification

Extra Reading/Keywords: *Strategic Human Resource Management (SHRM), Emotional Intelligence in HR Leadership, Ancient Indian Administrative Systems*

UNIT II - RECRUITMENT AND SELECTION 12 HRS

2.1 Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Green Recruitment

2.2 Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening

2.3 Appointment Order.

Extra Reading/Keywords: *Recruitment Process Outsourcing (RPO), Artificial Intelligence in Recruitment, Talent Identification in Indian Epics*

UNIT III - TRAINING AND DEVELOPMENT 12 HRS

3.1 Induction – Training – Methods – Techniques – Identification of the training needs

3.2 Training and Development – Performance appraisal – Transfer

3.3 Promotion and termination of services – Career Development.

Extra Reading/Keywords: *Return on Investment (ROI) in Training, Learning Management Systems (LMS), Use of Yoga and Meditation*

UNIT IV - INDUSTRIAL RELATIONS 12 HRS

4.1 Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India

4.2 Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining

4.3 Workers' participation in management – Types and effectiveness.

Extra Reading/Keywords: *Psychological Contract in Industrial Relations, Case Studies of Major Strikes and Settlements in India,Conflict Resolution in Ancient India*

UNIT V - EMPLOYEE WELFARE 12 HRS

5.1 Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations,

5.2 Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories

5.3 Social Security, Health, Retirement &Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits

Extra Reading/Keywords: *Workplace Ergonomics, Work-Life Balance, Yoga and Work-Life Balance,* **mental well-being** at the workplace.

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

BOOKS FOR STUDY

1. Ashwathappa (2023), Human Resource Management, Tata McGraw-Hill Education, Noida.
2. Mamoria, C.B. and Gaonkar(2023), S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3. Sunil Lalla and Neha Shukla(2021), Human Resource Management, NiraliPrakashan Publishers, Pune.

BOOKS FOR REFERENCE

1. Prasad L. M (2023), Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, S.P (2023), Human Resource Management, Wiley, India.
3. Sundar K and Srinivasan J (2022), Human Resource Development, Margham Publications, Chennai.

WEB RESOURCES

1. https://hr.university/shrm/strategic-human-resource-management/

2. https://www.investopedia.com/terms/c/collective-bargaining.asp

3. https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

COURSE OUTCOMES

The Learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO 1	Recall the fundamentals and practices of human resource management	**K1**
CO 2	Explain the competencies to recruit, induct,learn,train and appraise the performance of employees for better career and succession planning	**K2**
CO 3	Apply the concept of HRM, learning and training ,performance appraisal, compensation ,career & succession planning towards employee welfare and social security.	**K3**
CO 4	Examine the strategies, latest trends & developments in HR and retain the best talents in the organization	**K4**
CO5	Assess the strategies for employee welfare.	**K5**

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

PO–CO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-1	H	H	M	H	M	H	H	H	M
CO-2	H	H	M	H	M	H	H	H	M
CO-3	H	H	M	H	M	H	H	H	M
CO-4	H	H	M	H	M	H	H	H	M
CO-5	H	H	M	H	M	H	H	H	M

PSO – CO MAPPING

CO/PSO	PSO1	PSO2	PSO3
CO-1	H	M	H
CO-2	H	M	H
CO-3	H	M	H
CO-4	H	M	H
CO-5	H	M	H

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER VI

Course Title	**ELECTIVE COURSE – 6: (DISCIPLINE SPECIFIC) – PYTHON FOR DATA ANALYTICS**
Code	**U25BU3ECP05**
Course Type	**Practical**
Semester	**VI**
Hours/Week	**4**
Credits	**3**
Marks	**100**

CONSPECTUS

This course introduces fundamental computer concepts and the Python programming language, emphasizing computational thinking and core data structures.

COURSE OBJECTIVES

1. To Understand fundamental programming concepts of Python programming and its Libraries
2. To study basic programming concepts and packages for data analysis, modelling, and visualization in python language.
3. To study about structure and LOOP
4. To comprehend the Basics of NumPy Arrays
5. To gain inputs in Data structure, plotting &visualisation

UNIT I PYTHON PROGRAMMING 12 hrs

1.1 Computer systems – Python Programming Language Computational Thinking
1.2 Python Data Types: Expressions, Operator, Variables, and Assignments
1.3 Strings – Lists – Objects & Classes – Python standard library.
Extra Reading/Keywords: Computer architecture basics

UNIT II IMPERATIVE PROGRAMMING 12 HRS

2.1 Imperative programming: Python modules
2.3 Built-in-function: print() function –eval() function – user-defined function & assignments
2.4 Parameter passing.
Extra Reading/Keywords: Procedural programming, modular design

UNIT III TEXT DATA, FILES & EXCEPTIONS 12 HRS

3.1 Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions –
3.2 Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random.

3.3 Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.

Extra Reading/Keywords: String encoding standards (Unicode, UTF-8)

UNIT IV NUMPY BASICS 12 HRS

4.1 NumPy Basics: Array and Vectorized Computation – A Multidimensional Array Object
4.2 Data Processing using Arrays, File Input and Output with Arrays – Linear Algebra
4.3 Random Number Generation.

Extra Reading/Keywords: Python's namespace resolution

UNIT V PANDAS 12HRS

5.1 Pandas – Data Structure – Essential Functionality – Handling Missing Data
5.2 Hierarchical Indexing – Data loading, Storage and File formats- Data wragling
5.3 Plotting and Visualization -Time Series – Financial and Economic Data applications.

Extra Reading/Keywords: Pandas Index objects, data alignment

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXTBOOKS

1. Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Gravenstein Highway North, Sebastopol.
2. Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage, New Delhi
3. ChSatyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.

SUGGESTED READINGS

1. J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing.
2. Ljubomir Periodic, "Introduction to Computing Using Python: An Application Development Focus", John Wiley & Sons,2012 2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
3. Wesley J. Chun, "Core Python Programming", Pearson Education.

WEB REFERENCES

1. https://onlinecourses.nptel.ac.in/noc20_cs46/preview
2. https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners will be able to

CO	Course Outcomes	Cognitive Level

CO1	Demonstrate the understanding of basic programming terminologies and packages of python language.	**K1**
CO2	Will gain knowledge on concepts and packages for data analysis, modelling, and visualization in python language.	**K2**
CO3	In depth understanding about structure and LOOP	**K3**
CO4	Analyze the time series data to design an optimized investment plan.	**K4**
CO5	Demonstrate financial and Economic	**K5**

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	M	M	H	L	H	M	H	H	H
CO 2	M	M	H	L	H	M	H	H	H
CO 3	M	M	H	L	H	M	H	H	H
CO 4	M	M	H	L	H	M	H	H	H

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	M	L	M
CO 2	M	L	M
CO 3	M	L	M
CO 4	M	L	M

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER VI

Course Title	**ELECTIVE 6 (DISCIPLINE SPECIFIC) – MARKETING ANALYTICS**
CODE	**U25BU6ECT07**
Course Type	**Theory**
Semester	**VI**
Hours/Week	**5**
Credits	**3**
Marks	**100**

CONSPECTUS

This course focuses on measuring, managing, and analyzing marketing performance to maximize its effectiveness and optimize return on investment

COURSE OBJECTIVES

1. Tounderstandtheconcept ofmarketinganalytics
2. Toappreciatetheneedformarketinganalyticsindecisionmaking
3. Tolearnaboutstatisticsformarketinganalyticsanditsapplicationindecisionmaking
4. Toanalysebrandandcustomeranalyticsanditsapplication
5. Toapplythe conceptof marketingmixanalyticsanditssignificanceandtheelementsofsocial mediaanalytics

UNIT I: Introduction to Marketing Analytics (15Hours)

1.1 IntroductiontoMarketingandMarketingAnalytics -OverviewofusingdataandtypesofData

1.2 Week Summary- Decision making - Business analytics - Descriptive - Predictiveand PrescriptiveAnalytics; Introduction to the Marketing Process, Strategic Challenge.

1.3 Marketing Strategy with Data, Using Text Analytics, Utilizing Data to Improve Marketing Strategy, Improving the Marketing Process with Analytics

UNITII:StatisticsforMarketingAnalytics (15Hours)

2.1 Useofdataindecisionmaking- IdentifyingStatisticaltechniques,PopulationvsSample,Variables/data

2.2 Different Visualization Techniques for data

2.3 Descriptive Measures Used (Central Tendency/Variability) - Distribution, Normal Di - Exploring relation between variables

UNIT III: Brand and Customer analytics (15Hours)

3.1 Metrics for Measuring Brand Assets, Snapple and Brand Value, Developing Brand Personality, Developing Brand Architecture, Brand Pyramid, Measuring Brand Value,

3.2 Revenue Premium as a MeasureofBrandEquity,CalculatingBrandValue-BrandPositioning-BrandImage-TraffickingImage- Profiling Perceptual Mapping-Customer analytics: What customer wants? Why customer wants Conjoint analysis? Customer lifetime value (CLV)

3.3 Customer churn and customer lifecycle analytics- propensity analytics- Analytics for customer segmentation and targeting Recommender system: Principles and methods-market basket analysis: Types and algorithms RFM analysis for customer segmentation Cross sell and Upsell models- Point-of-Sale Data - How to arrive at the right pricing

approach- Managing Pricing to meet top line &bottom-line goals - Pricing plans

UNITIV:MarketingMixAnalytics (15Hours)

4.1 MarketingmixmodellingBasicandemergingvariablesTypesofmarketingmixmodels:Aboveth eline marketing below the line marketing- through the line marketing regression models.

4.2 Advertising mix modelling Advertising analytics: Attribution,

4.3 Optimisation and allocation- Benefits of advertising analytics-Tools for advertising analytics- Case studies

UNIT V: Marketing and Social Media analytics (15Hours)

5.1 Social media analytics-Text mining and Sentiment Web analytics online traffic analytics conversion analytics-click analytics- Google analytics -Audience analytics Performance analytics

5.2 Competitive analytics-influencer analytics-Sentiment Analytics-Customer service analytics-online social intelligence: Extracting signal from Noise-Case studies.

5.3 Recent Trends in Marketing Analytics.

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXT BOOKS

1. Winston,W. *MicrosoftExcel 2019Data analysisand BusinessModelling*, (6th Ed.).Microsoft.
2. Ren,K.(2016).*LearningRProgramming:Language,toolsandPracticalTechniques*.PACKT Publishing Ltd.
3. Grigsby,M.(2018).*MarketingAnalytics-APracticalGuidetoImprovingconsumerInsights Using Data Techniques.*Kogan Page, Delhi.
4. Winston,W.*MicrosoftExcel(2019),DataanalysisandBusinessModelling*.Microsoft,(6th Ed.).

SUGGESTED READINGS

1. Hemann, C., &Burbary, K. (2013). *Digital Marketing Analytics: Making Sense of Consumerdata in a digital world.* Que Publications.
2. Bonacchi,M.,&Perego,P.(2019).*CustomerAccounting:CreatingValuewithCustomer Analytics*. Springer.
3. Jeffery,M.(2010).*Data-DrivenMarketing:The15MetricsEveryoneinMarketingShould Know Hardcover*.

WEB REFERENCES

1. https://cran.r-project.org/doc/contrib/Paradis-rdebuts_en.pdf
2. https://www.tutorialspoint.com/r/index.htm
3. https://www.guru99.com/r-tutorial.html
4. https://support.microsoft.com/en-gb/excel
5. https://www.excel-easy.com
6. https://www.wordstream.com/marketing-analytics

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO1	Identifyanddescribetheroleofvarioustypesofmarketing analytics.	K1
CO2	Relate‘r’languageandexcelskillsandtoolswithmarketing analytics.	K2
CO3	Employanalyticalskillstodeterminetheattitudeandpreferencesof Consumers	K3
CO4	AnalysedatafordesigningMarketingandAdvertisingmixmodels.	K4
CO 5	Examinethemarketingstrategiesandmodelsthroughsocialmediaanalytics	K5

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	L	H	M	M	L	M	M	M
CO-2	H	L	H	M	M	L	M	M	M
CO-3	H	L	H	M	M	L	M	M	M
CO-4	H	L	H	M	M	L	M	M	M
CO-5	H	L	H	M	M	L	M	M	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	M	M	L
CO-2	M	M	L
CO-3	M	M	L
CO-4	M	M	L
CO-5	M	M	L

III B.Com. Business Analytics – SEMESTER VI

Course Title	**ELECTIVE 6 (DISCIPLINE SPECIFIC) – DATA VISUALIZATION THROUGH POWER BI**
CODE	**U25BU6ECP06**
Course Type	**Practical**
Semester	**VI**
Hours/Week	**4**
Credits	**3**
Marks	**100**

CONSPECTUS

This course focuses on using Microsoft's Power BI to transform data into interactive and insightful visual representations for better business understanding.

COURSE OBJECTIVES

1. Tounderstandthe artofstory-tellingand differentvisualization techniques.
2. Toarticulateand implementDataTransformationandM-QueryDesign underPowerBI.
3. Toimplementandemploythe useofdifferentDataModels andRelationshipsunderPowerBI.
4. Toprepare,DeployandPublishStories,DashboardsbasedonAnalyticalCases.
5. Tounderstand and usePowerBIsoftware forcreatingvisual charts and plots foreasyData Analysis andInterpretation.

UNITI:INTRODUCTIONTOPOWERBI (12 HOURS)

1.1 Power BI Deployment Modes, Project Discovery and Ingestion, Power BI Project Roles, Admin and Project Role Collaboration, Power BI Licenses,

1.2 Data Warehouse Bus Matrix, Dataset Design Process

1.3 Data Profiling, Dataset Planning, Data Transformations, Import Mode and Direct Query Mode.

UNIT II: DATA TRANSFORMATION & M QUERY DESIGN (12HOURS)

QUERY Design per 2.1 Dataset Mode, Data Sources, Authentication, Privacy Levels Power BI Desktop Options, M Queries, Data Source Parameters, Staging Queries.

2.2 Fact and Dimension Queries, M Query Summary, Data Types, Bridge Table Queries,

2.3 Parameter and Security Tables, M Editing Tools.

UNITIII:DIRECTQUERYDATAMODELS (12 HOURS)

3.1 Relationships View, Data View, Report View, Fact Tables, Dimension Tables, Relationships

3.2 Single Direction Relationships, Bidirectional Relationships, Cross Filter Function, Model Metadata

3.3 Optimizing Performance, Columnar Compression, Memory Analysis, Column Store and HTAP.

UNIT IV: CREATING AND FORMATTING REPORTS (12HOURS)

4.1 Report Planning, Live Connections to Power BI Datasets, Choosing the Visual, Visual Interactions, Slicers,ReportFilterScopes,ReportFilterConditions,Visual-LevelFiltering,

4.2 VisualizationFormatting, Line and Column Charts, Tooltips, Scatter Charts, Column
4.3 Line Chart Conditional Formatting, Table and Matrix, Map Visuals.

UNIT V: CUSTOM VISUALS AND DASHBOARDS (12HOURS)

5.1 Drill through Report Pages, Bookmarks, Analytics Pane, Quick Insights, Custom Visuals
5.2 Dashboard Design,Multi-DashboardArchitectures,DashboardTiles,LiveReportPages,ApplicationWorkspaces, Dashboard Data Classifications,
5.3 Metadata Management.

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXT BOOKS

1. Webinar, J. (2022). *Microsoft Power BI for Beginners 2022: A to Z Mastery Guide on MicrosoftBusinessIntelligenceToolforDataModeling,AnalysisandVisualization.* Amazon

SUGGESTED READINGS

1. O'Connor,E.(2020).*Microsoft PowerBIDashboardsStep byStep*.Microsoft.
2. Low,G.(2021).*ImplementingPower Bi intheEnterprise*. SQLDown Under PtyLtd.
3. Sinha,C.(2021).*MasteringPowerBI:BuildBusinessIntelligenceApplicationsPoweredwith DAX Calculations, Insightful Visualizations, and Loads of Data Sources*. BPB.
4. Deckler,G.(2021).*MicrosoftPowerBICookbook:GainExpertiseinPowerBIwithover90 Hands-on Recipes, Tips and Use Cases.* Packt.

WEB REFERENCES

1. https://www.youtube.com/user/mspowerbi
2. https://www.coursera.org/specializations/data-visualization-microsoft-power-bi
3. https://guyinacube.com/

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO1	Understandtheartofstory-tellinganddifferentvisualizationtechniques.	K1
CO2	ArticulateandimplementDataTransformationandM-QueryDesignunderPower BI.	K2
CO3	ImplementandemploytheuseofdifferentDataModelsandRelationshipsunder Power BI.	K3
CO4	PrepareDeployandPublishStories,DashboardsbasedonAnalytical Cases.	K4

CO 5	ApplyPowerBIsoftwareforcreatingvisualchartsandplotsforeasyData AnalysisandInterpretation.	K5

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	L	H	M	M	L	M	M	M
CO-2	H	L	H	M	M	L	M	M	M
CO-3	H	L	H	M	M	L	M	M	M
CO-4	H	L	H	M	M	L	M	M	M
CO-5	H	L	H	M	M	L	M	M	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	M	M	L
CO-2	M	M	L
CO-3	M	M	L
CO-4	M	M	L
CO-5	M	M	L

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER VI

Course Title	**ELECTIVE 6 (DISCIPLINE SPECIFIC) – CYBER LAWS AND DIGITAL SECURITY**
Code	**U25BU6ECT08**
Course Type	**Theory**
Semester	**VI**
Hours/Week	**4**
Credits	**3**
Marks	**100**

CONSPECTUS

This course explores the legal frameworks governing cyberspace and the technical measures for protecting digital assets and ensuring online safety.

COURSE OBJECTIVES

1. Togetanexposureoncyberlawsanddigitalsecurity
2. ToknowaboutCommonForms ofCyberCrimesand thewaystomitigateit
3. Tounderstandaboutcyber securityand management
4. Tobecomefamiliarwithdatasecurityandprivacy
5. Toappreciate IntellectualPropertyRightsinCyberSpace

UNITI:CYBERLAWS AND CYBER SPACE (12 Hours)

1.1 Cyber laws-EDI and cyber law-UNCITRAL Model Law-Electronic/Digital Signature Law of Major Countries

1.2 Cryptography Laws -Cyber Law's of Major Countries - Cyber Laws and Legal and ethical aspects related to new technologies- AI/ML, IoT, Blockchain

1.3Darknet and Social -media- Information Technology Act (IT) 2000 and its amendments, Cyber security in India, Cyber Space Jurisdiction - Jurisdiction issues under IT Act, 2000.

UNIT II: COMMON FORMS OF CYBER CRIMES (12HOURS)

2.1 ConceptofCyberCrime-EUConventiononCyber Crime;Classificationofcyber-crimes,Cyber-crime targetingcomputersandmobiles,ZerodayandZeroclickattacks,Datadiddlingattacks,Spyware,Logic bombs, DoS, DDoS, APTs, Virus,Trojans,Ransomware,

2.2 Databreach, Onlinescams and frauds-email scams,Phishing,Vishing,Smishing,Onlinejobfraud,Onlinesextortion,Debit/creditcardfraud,Online payment fraud, Cyberbullying, Website defacement, Cyber-squatting, Pharming, Cyber espionage, Crypto jacking, Darknet- illegal trades; Social Media Scams & Frauds-impersonation, Identity theft, Cyber grooming, Child pornography, Cyber stalking; Social Engineering attacks;

2.3 Cyber-crime against women, children and elderly, Cyber Policestations, Reporting and Legal perspective of cyber-crimein India; Ministry of Electronics and IT, Govt. of India and Cyber Laws; Prevention of Cyber Crimes in India

UNIT III: CYBER SECURITY AND MANAGEMENT (12HOURS)

3.1 Concept of Cyber security, Cyber security terminologies- Cyberspace, attack, attack vector,

attack surface,threat,risk,vulnerability,exploit,exploitation,hacker.,non-stateactors,Cyberterrorism;Cyber Security management and compliance-
3.2 Cyber security Plan- cyber security policy, cyber crises management plan., Business continuity, Risk assessment, Types of security controls and their goals,
3.3 Cyber security audit and compliance, National cyber security policy and strategy

UNITIV:DATAPRIVACY ANDSECURITY (12 HOURS)
4.1 Defining data, meta-data, big data; Data protection, Data privacy and data security; Digital Personal Data Protection Act, 2023 and its compliance
4.2 Data protection principles, Big data security issues and challenges; General Data Protection Regulations (GDPR), 2016;
4.3 Personal Information Protection and Electronic Documents Act (PIPEDA); Social media-data privacy and security issues.

UNIT V: INTELLECTUAL PROPERTY RIGHTS (IPR) IN CYBER SPACE (12 HOURS)
5.1 Concept of IPR-Patents in Digital Technology, Copy Rights in Digital Space, WIPO Internet Treaties, Trademark Online
5.2 IP Related Cyber Crimes-Introduction, Essential Ingredients of Crime, Types of InternetCrimes,CyberCrimeandIPR;InternetandtheProtectionofSoftwareCopyright
5.3OpenSource, Reverse Engineering; Trademark Issues in Cyber Space - Domain Name, ICANN, Uniform Domain Name Dispute Resolution Policy

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

TEXT BOOKS

1. Mishra,R.C.(2010).*CyberCrimeImpactin theNewMillennium.*AuthorsPress. Edition.
2. Belapure, S., &Godbole, N. (2011). *Cyber Security Understanding Cyber Crimes, ComputerForensics and Legal Perspectives*, (1st Ed.). Wiley India Pvt. Ltd.
3. Mishra,R.C.(2010).*CyberCrimeImpactin theNewMillennium.*AuthorsPress. Edition.
4. Belapure, S., &Godbole, N. (2011). *Cyber Security Understanding Cyber Crimes, ComputerForensics and Legal Perspectives*, (1st Ed.). Wiley India Pvt. Ltd.

SUGGESTED READINGS

1. Oliver,H.A.(2001).*SecurityintheDigitalAge:SocialMediaSecurityThreatsand Vulnerabilities*, Create Space Independent Publishing Platform. Pearson.
2. Ahmed,F.(2017).*CyberLawin India.*NewErapublications,New Delhi.
3. Kumar,K.(2011).*CyberLaws:IntellectualProperty&E-CommerceSecurity*.Dominant Publisher.
4. Mali,P. (2015).*CyberLaw&CyberCrimes*. Snow Whitepublications.

WEB REFERENCES

1. https://www.w3resource.com/mongodb-exercises/#PracticeOnline
2. https://nptel.ac.in/courses/106106095/
3. https://nptel.ac.in/courses/106106095/

Note: Latest edition of the books may be used.

COURSE OUTCOMES
The Learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO1	Understand about thecyberlawsanddigital security	K1
CO2	Examinethecommonformsofcybercrimesandthewaystomitigate it	K2
CO3	Describecybersecurityandmanagement	K3
CO4	Applytheknowledgeondatasecurityand privacy	K4
CO 5	ExplainIntellectualpropertyrightsincyber space	K5

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO-1	H	L	H	M	M	L	M	M	M
CO-2	H	L	H	M	M	L	M	M	M
CO-3	H	L	H	M	M	L	M	M	M
CO-4	H	L	H	M	M	L	M	M	M
CO-5	H	L	H	M	M	L	M	M	M

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO-1	M	M	L
CO-2	M	M	L
CO-3	M	M	L
CO-4	M	M	L
CO-5	M	M	L

((For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER VI

Course Title	**SKILL ENHANCEMENT COURSE 6 - SEC 6: (NON MAJOR ELECTIVE 3): PERSONAL FINANCE**
Code	**U25BU6SET06**
Course Type	**Theory**
Semester	**VI**
Hours/Week	**2**
Credits	**2**
Marks	**100**

CONSPECTUS

To expose the students to the various investment alternatives.

COURSE OBJECTIVES

1. To understand different investment activities.
2. To understand bank and post office deposits.
3. To analyse various types of mutual funds.
4. To analyse various life insurance policies.
5. To understand the basics of financial and non-financial investments.

UNIT I – Introduction to Investments 6hrs

1.1 Investments – Savings Vs Investments – Importance of savings and investments – Objectives of investments.

1.2 Investment alternatives – Financial Vs Non-financial assets.

Extra Reading/Keywords: *IRA, CD and money market accounts*

UNIT II – Bank and Post Office Deposits and Certificates 6hrs

2.1 Introduction to Bank Deposits, Types of Deposit Accounts, and Common guidelines of opening and operating accounts, Deposit related services

2.2 Deposit services offered to Non-Resident Indians – Post office investment savings schemes – Advantages.

Extra Reading/Keywords: *SukanyaSamriddhi Accounts, Senior Citizen Savings Scheme*

UNIT III – Mutual Funds 6hrs

3.1 New Fund Offers (NFO) – Procedure for investing in NFO – Investors rights and obligations. Types of funds – Open ended funds – Close ended funds – Growth fund,

3.2 Income fund, Tax saving schemes, Index schemes and Balanced schemes – Diversified large cap funds, Midcap funds.

Extra Reading/Keywords: *Thematic and Arbitrage funds*

UNIT IV – Life Insurance and Provident Fund Schemes 6hrs

4.1 Types of life insurance policy – Endowment policy – Term policy – Whole life policy – Money back policy – ULIPs – Kinds of provident funds – Statutory Provident Fund,

4.2 Recognized Provident Fund and Unrecognized Provident Fund. Equity Linked Savings Schemes (ELSSs) - Pension Plan.

Extra Reading/Keywords: *Market linked investment plans***,** *Retirement planning investment options*

UNIT V – Real Estate and Corporate Securities 6hrs

5.1 Investments in Real estate – E-real estate – Commodities – Shares – Debentures – Bonds – Derivatives

5.2 Commodity Exchange Traded Fund (CETF) – Gold ETF - Silver ETF - Sovereign Gold Bond.

Extra Reading/Keywords: *Collectables, Equity crowd funding*

Note: Texts given in the Extra reading /Key words must be tested only through Seminar cum Assignment.

PRESCRIBED TEXT BOOK

Pandian, P. (2021). *Security analysis and portfolio management*. New Delhi: Vikas Publishing House Pvt. Ltd.

SUGGESTED REFERENCES

1. Singh, P. (2022). *Investment management*. New Delhi: Himalaya Publishing House.
2. Natarajan, L. (2021). *Investment management*. Chennai: Margham Publications.
3. Sumitha, K., Sanningammanavara, K., & Purushothama, M. K. (2022). *Investing in stock markets*. Vision Book House.
4. Rustagi, R. P. (2021). *Investment analysis and portfolio management*. New Delhi: Sultan Chand & Sons.
5. Chandra, P. (2021). *Investment analysis and portfolio management*. Chennai: McGraw Hill.

WEBREFERENCES

1. https://www.investopedia.com/terms/m/mutualfund.asp
2. https://drive.google.com/file/d/17wsVgvjDlSIdOF7eQiSrzWhOYGY69-Vs/view
3. https://cleartax.in/s/mutual-fund-types

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (COs)

The learners will be able to

CO No.	Course Outcomes	Cognitive Level (K1 – K5)

CO 1	Describe the various investment alternatives.	**K1**
CO 2	Explain the guidelines for investing in financial and non-financialassets.	**K2**
CO 3	Construct the procedure for investment in various deposits	**K3**
CO 4	Analyze the different types of mutual funds and various schemes Available for investment.	**K4**
CO 5	Evaluate the investment opportunities and challenges in the relevant fields.	**K5**

(K1-Remember; K2-Understand; K3–Apply; K4 –Analyse; K5– Evaluate)

CO-PO MAPPING

CO/PO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO 1	H	L	L	H	L	M	H	H	H
CO 2	H	L	L	H	L	M	H	H	H
CO 3	H	L	L	H	L	M	H	H	H
CO 4	H	L	L	H	L	M	H	H	H
CO 5	H	L	L	H	L	M	H	H	H

CO- PSO MAPPING

CO/PSO	**PSO1**	**PSO2**	**PSO3**
CO 1	H	H	L
CO 2	H	H	L
CO 3	H	H	L
CO 4	H	H	L
CO 5	H	H	L

(For Candidates admitted in the Academic Year 2026-2027)
III B.Com. Business Analytics – SEMESTER VI

Course Title	**PROFESSIONAL COMPETENCY SKILL ENHANCEMENT COURSE (SEC 10) - DIGITAL MARKETING**
CODE	**U25BU6SET07**
Course Type	**Theory**
Semester	**II**
Hours/Week	**2**
Credits	**2**
Marks	**100**

CONSPECTUS

To provide an overview of various aspects of digital marketing and the road map for successful digital marketing strategies.

COURSEOBJECTIVES

1. To understand the evolution of digital marketing.
2. To evaluate the dimensions of online marketing mix.
3. To understand the techniques of digital marketing.
4. To analyse online consumer behaviour.
5. To interpret data from social media and evaluate game based marketing.

UNIT I - INTRODUCTION TO DIGITAL MARKETING 6 HRS

1.1 Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce
1.2 Emergence of digital marketing as a tool – Digital marketing channels
1.3 Digital marketing applications, benefits and challenges.

Extra Reading/Keywords: *Website Planning and Creation, Marketing Automation*

UNIT II - ONLINE MARKETING MIX 6 HRS

2.1 Online marketing mix – E-product – E-promotion – E-price – E-place
2.2 Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues
2.3 Website characteristics affecting online purchase decisions.

Extra Reading/Keywords: *Content marketing, Web analytics*

UNIT III - DIGITAL MEDIA CHANNELS 6 HRS

3.1 Digital media channels – Search engine marketing – ePR
3.2 Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing
3.3 Metaverse marketing.

Extra Reading/Keywords: *Search engine optimisation, Social media marketing*

UNIT IV - ONLINE CONSUMER BEHAVIOUR 6 HRS

4.1 Online consumer behaviour – Cultural implications of key website characteristics

4.2 Dynamics of online consumer visit – Models of website visits
4.3 Web and consumer decision making process.

Extra Reading/Keywords: *Digital media planning, Design essentials*

UNIT V - ANALYTICS AND GAMIFICATION 6 HRS

5.1 Digital Analytics – Concept – Measurement framework – Demystifying web data
5.2 Owned social metrics – Measurement metrics for Facebook, X (Formerly Twitter), YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn
5.3 Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Extra Reading/Keywords: *Blogging, Video marketing*

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

TEXT BOOKS

1. Gupta S, (2022), Digital Marketing, 3rd Edition, McGraw Hill Publications, Noida.
2. Kapoor N, (2023), Concept Building Approach to Digital Marketing, Himalaya Publishing House, New Delhi

SUGGESTED READINGS

1. Seema Gupta, (2022), Digital Marketing, 3rdEdition, McGraw Hill Publications Noida.
2. Kailash Chandra Upadhyay, (2021) "Digital Marketing: Complete Digital Marketing Tutorial, Notion Press, Chennai.
3. Michael Branding, (2021), Digital Marketing, Empire Publications India Private Ltd, New Delhi.
4. Chuck Hemann and Ken Burbary, (2019), Digital Marketing Analytics, Pearson Education, Noida.
5. Puneet Singh Bhatia, (2019), Fundamentals of Digital Marketing, 2nd Edition, Pearson Education, Noida.
6. Dave Chaffey, Fiona Ellis-Chadwick, (2019), Digital Marketing, Pearson Education, Noida.

WEB REFERENCES

1. https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf
2. https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning
3. https://journals.ala.org/index.php/ltr/article/download/6143/7938

Note: Latest edition of the books may be used.

COURSE OUTCOMES

The Learners

CO No.	Course Outcomes	Cognitive Level
CO1	Recall the concepts and dynamics of digital marketing.	K1
CO2	Describe online marketing mix, various digital channels, e consumer behaviour and digital analytics.	K2
CO3	Apply the process of digital marketing and digital analytics for different business entities.	K3
CO4	Examine the marketing practices in digital platform.	K4
CO5	Analyse the marketing practices in digital platform.	K5

K1 - Remember, K2 - Understand, K3 – Apply, K4 – Analyse

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
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CO 3	H	L	L	H	L	M	H	H	H
CO 4	H	L	L	H	L	M	H	H	H
CO 5	H	L	L	H	L	M	H	H	H

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CO 4	H	H	L
CO 5	H	H	L