CURRICULUM FRAMEWORK AND SYLLABUS FOR OUTCOME BASED EDUCATION IN

B.Com. (Computer Applications) Degree Programme

(FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2024-2025 ONWARDS)

BON SECOURS COLLEGE FOR WOMEN (AUTONOMOUS)
Accredited with „A"++ Grade by NAAC in Cycle II
Affiliated to Bharathidasan University,
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SEMESTER- I

Allied –I

24UEC301-Business Economics

Contact Hours/Week: 04 **Credit : 03**

Internal Mark : 25 **External Mark: 75**

Unit	CO. No.	Upon Completion of this Course the Students will be able to	Cognitive Level
Unit 1	CO1	Know about basics of Economics	K1 –K3
Unit 2	CO2	Understand the concept of demand and supply	K1 –K4
Unit 3	CO3	Know the factors of production and economics of large-scale production	K1 –K4
Unit 4	CO4	Understand the concept of pricing under perfect and monopolistic competition	K1 –K4
Unit 5	CO5	Learn Fiscal Policy of the Government	K1 –K5

K1 : Remember **K2** : Understand **K3** : Apply **K4**: Analyze **K5**: Evaluate

Unit I: Introduction to Economics

Introduction to basic concepts of Economics- philosophy of economics -- Nature of economics--micro-versus macro, theories versus models- history of ideas in economics- - Techniques of economic analysis: theories, models and tools

Unit II: Demand, Supply and Consumer Behaviour

The economic problem of scarcity, choice, and opportunity cost -- Demand, supply, and market equilibrium-Demand and supply applications- Consumer surplus and producer‘s surplus- Market efficiency and their applications- - Elasticity: its various forms and estimation methods- Utility, Preferences and Choice - Behavioral economics as an alternative framework of consumer choice.

Unit III: Production and Cost Theory

Production Theory: function and different forms - Total, average, and marginal products Economies of scale and scope - Theory of cost - Short-run and long run costs, cost minimization - Total, average and marginal costs-Applications of production and costs theory.

Unit IV: Market Structure and Price Determination

Market equilibrium and price determination under different market structure - Perfect and Imperfect market structure, welfare costs of monopoly - Market structure, efficiency, and regulation-Regulation of public monopolies.

Unit V: National Income and Macroeconomic Policies

National Income - Measuring national income, output, and employment – different approaches - Determination of aggregate output, price level and interest rate – GDP estimation in India - monetary and fiscal policy

Text Book

- Principles of Economics by Karl Case, Ray Fair, and Sharon Oster, Pearson Education, Delhi.

Reference Books

- Business Economics by Aryamala T, Vijay Nicole Imprints Private Limited, Chennai.
- Business Economics *by* Dr.Sankaran S, Margam Publication, Chennai.
- Business Economics *by* Sundaram and Sundharam, Sultan Chand & Co, New Delhi.

Generic Core-1

24UCM401: Principles of Management

Contact Hours/Week: 04 **Credit : 03**

Internal Mark : 25 **External Mark: 75**

Course Outcomes

Unit	Co. No.	Upon Completion of this course the students will be able to	Cognitive Level
Unit I	CO1	Demonstrate the importance of Principles of Management.	K1-K3
Unit I I	CO2	Paraphrase the importance of Planning and Decision Making in an Organization.	K1-K3
Unit III	CO3	Familiarize with the concepts of Organization Structure	K1-K4
Unit IV	CO4	Gain knowledge about the various components of Staffing	K1-K4
Unit V	CO5	Demonstrate the notion of Directing, Co-ordination and Control in the Management.	K1-K5

K1: Remember **K2**: Understand **K3**: Apply **K4**: Analyze **K5**: Evaluate

Unit I: Introduction to Management

Management – Definition, nature, scope, functions and Levels of Management - Art, Science and Profession, Evolution of Management Thoughts – F.W. Taylor, henry Fayol, Peter F. Drucker, Elton Mayo – Functions of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

Unit II: Planning & Forecasting

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance of planning – pre- requisites of effective planning – steps in planning process – types of plans – planning premises – forecasting and decision making.

Unit III: Organizing & Communication

Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Centralization and Decentralization – Span of Management. Communication: Meaning – Definition – Importance – Process of Communication – Types- Barriers – Overcome Measures.

Unit IV: Staffing & Recruitment

Introduction – Concept of Staffing – Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test – Interview – Training: Need – Types – Promotion – Performance Appraisal – Meaning and Methods – 360 degree Performance Appraisal – Work from Home – Managing work from Home.

Unit V: Directing, Leadership & Control

Motivation – Meaning – Theories – Leadership – Nature – Types and Theories of Leadership – Styles of Leadership – Qualities of a Good Leader – successful Women Leaders – Challenges faced by women in workforce – supervision. Direction – Meaning, Nature, Scope – Importance. Control – Characteristics – Importance – Process Techniques – MBE.

Text Book

- Principles of Management by Gupta C.B. & L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.

Reference Books

- Principles of Management by R. Kesavan, C. Elanchezhian and B. Vijaya ramnath, Eswar Press, Chennai.
- Principles of Management by K.Sundhar – Vijay Nichole Imprints Limited, Chennai.
- Principles of Management by R.K.Sharma, Shashi K. Gupta, Rahul Sharma – Kalyani Publications, New Delhi.

Discipline Centric Core-1

24UCC501: Basics of Financial Accounting

Contact Hours/Week : 04 **Credit:04**

Internal Mark : 25 **External Mark: 75**

Course Outcomes:

Unit	**CO.NO.**	**Upon Completion of this Course the students will be able to**	**Cognitive Level**
Unit I	CO1	Remember the basic accounting concepts and Subsidiary Books	K1 – K4
Unit II	CO2	Apply the knowledge in preparing the Trail Balance with rectification of errors.	K1 – K4
Unit III	CO3	Familiarize the concept of hire purchase and its distinction from other forms of credit and leasing.	K1 – K5
Unit IV	CO4	Evaluate the methods of calculation of profit for single entry system	K1 – K5
Unit V	CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K1 – K5

K1 : Remember **K2** : Understand **K3** : Apply **K4**: Analyze **K5**: Evaluate

Unit I: Basic Accounting Concepts

Types of Accounts – Financial Accounting - Meaning, Definition, Objectives – Double Entry Book Keeping – Rules of Double Entry System – Preparation of Journal and Ledger Accounts – Subsidiary Books – Cash Book – Types of Cash Book – Purchase Book – Sales Book – Sales Return and Purchase Return Books- Rectification of Errors – Bills of Exchange.

Unit II: Bank Reconciliation Statement & Depreciation

Bank Reconciliation Statement - Depreciation – Meaning – Objectives – Accounting Treatments – Types – Straight Line Method – Diminishing Balance Method – Annuity Method- Sinking Fund Method- Insurance Policy Method-Revaluation Method- Depletion Method-Machine Hour Rate Method.

Unit III: Single Entry System

Incomplete Records – Meaning and Features – Limitations –Difference Between Single Entry System and Double Entry System– Methods of Calculation of Profit – Statement of Affairs Method

- Preparation of final statement by Conversion method.

Unit IV: Hire Purchase & Instalment Purchase

Hire Purchase – Methods of Calculation of Interest – Accounting Procedure – Default and Repossession and Stock – Trading Account – Instalment Purchase System.

Unit V: Royalty and Insurance Claims

Meaning – Minimum Rent - Short Working – Recoupment of Short Working - Lessor and Lessee – Sublease - Accounting Treatment. Insurance Claims – Calculation of Claim Amount - Average Clause (Loos of Stock only)

Text Book:

- Basics of Financial Accounting by Mark E. Haskins, Kenneth R. Ferris, and Thomas R. Selling,

Reference Book:

- Basics of Financial Accounting by Charumathi and Vinayagam, S. Chand Sons, *Financial Accounting,* New Delhi.
- Basics of Financial Accounting by Goyal and Tiwari, *Financial Accounting* ,Taxmann Publications, New Delhi.

Discipline Centric Core- Laboratory-1

24UCC551: PC-Package Lab

Contact Hours/Week: 04 **Credit :02**

Internal Mark : 40 **External Mark: 60**

Course Outcomes

Unit	**Co. No.**	**Upon Completion of this course the students will be able to**	**Cognitive Level**
Unit I	CO1	Create, save, and open various types of documents efficiently.	K1-K3
Unit II	CO2	Utilize templates and styles to standardize document formatting and improve productivity.	K1-K3
Unit III	CO3	Apply basic formulas and functions such as SUM, AVERAGE, MIN, and MAX to perform essential calculations and data analysis.	K1-K4
Unit IV	CO4	Design slide layouts using themes, backgrounds, and slide masters for visually appealing and consistent presentations.	K1-K4
Unit V	CO5	Utilize MS Access to create and manage tables, enhancing data organization and retrieval skills.	K1-K5

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

Syllabus

LIST OF PRACTICALS:

1. Creating, saving, and opening documents
2. Formatting text: font styles, sizes, colours, and alignment
3. Paragraph formatting: line spacing, indentation, and bullet/number lists
4. Using templates and styles
5. Inserting images, tables, and charts
6. Page layout: margins, orientation, and page breaks
7. Create the spread sheets
8. Entering and formatting data: text, numbers, dates
9. Basic formulas and functions: SUM, AVERAGE, MIN, MAX
10. Creating, saving, and opening presentations
11. Slide layout and design: themes, backgrounds, and slide master
12. Adding and formatting text, images, and shapes
13. Inserting multimedia: audio and video
14. Basics of web browsing: using search engines
15. Creating and Managing Email Accounts
16. MS access using to create Table

TEXT

- PC-Package Lab by Robert Shufflebotham,‖Photoshop 6 in easy steps ‖ Dreamtech Press.
- PC-Package Lab by Vishnu Priya Singh, Meenakshi Singh,—Page Maker 6.5‖ Asian Publications Limited

REFERENCE BOOKS

- PC-Package Lab by Sanjay Sexana, —MS Office 2000 (Access only)‖Vikas Publishing House
- PC-Package Lab by Sk Yadava,‖Desk Top Publishing‖ Yatin Publishers, Delhi

SEMESTER-II

Supportive Allied – II

24UMS302: Macro Economics

Contact Hours/Week: 04 **Credits: 04**

Internal Mark: 25 **External Mark: 75**

COURES OUTCOME:

Unit	CO.NO	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO1	Understand the circular flow model and the importance of aggregate demand and supply	K1-K4
Unit II	CO2	Identify and describe the tools of fiscal and monetary policy.	K1-K4
Unit III	CO3	Apply the pricing techniques to determine the price of factors of production.	K1-K4
Unit IV	CO4	Understand international trade and finance concepts, including exchange rates and balance of payments.	K1-K4
Unit V	CO5	Evaluate the effects of changes in aggregate demand and supply on economic activity.	K1-K4

K1 : Remember **K2** : Understand **K3** : Apply **K4**: Analyze **K5**: Evaluate

Unit I : Introduction

Nature and Scope of Macro Economics - Distinguish between Micro and Macro Economics- Importance and Limitations of Macro Economics -Macroeconomic issues in an economy - measurement of gross domestic product; income, expenditure and the circular flow - real versus nominal GDP; price indices - Balance of payments: current and capital accounts.

Unit II: Theory of Income Determination

An introduction to Classical and Keynesian systems; Keynesian Theory of Income(fundamentals) - Determination, Consumption function – MPC and APC - changes in equilibrium - Paradox of Thrift and Investment multiplier.

Unit III: Money, Interest and Monetary Policy

Meaning and nature of money - Primary and secondary functions of money - Quantity Theory of Money – Classical theory of interest rate - Liquidity Trap - Credit Creation and Money Multiplier - Determination of money supply and demand - monetary and fiscal Policy and its implications in Indian economy.

Unit IV : Inflation

Inflation: Demand and supply - factors influencing Demand and supply - natural rate theory - monetary policy-output and inflation (monetarist view) - Phillips curve - short run and long run.

Unit V: international market theories

Comparative cost theory – Absolute cost advantage theory – HO Model theory – trade competiveness.

Text Book:

- Macro Economics by Blanchard O. (2017). Macroeconomics (7th edition). Pearson.

Reference Book

- Macro Economics by Abel Andrew B., Bernanke Ben and Croushore Dean (2011). Macroeconomics (7th edition). Pearson
- Macro Economics by Schiller Bradley R. and Gebhardt Karen (2019)

Allied Laboratory- I

24UEC351: Computer Applications Lab In Economics

Contact Hours/Week: 04 **Credit: 02**
Internal Mark: 40 **External Mark: 60**

Course Outcomes:

CO	Upon Completion of this Course the students will be able to	Cognitive Level
CO1	Provide skills to describe, interpret, explore and analyse data.	K1-K4
CO2	Introduce simple statistical and econometric methods to analyse data	K1-K4
CO3	Understand the economic relevance	K1-K4
CO4	Demonstrate computer proficiency within the field of economics.	K1-K4
CO5	Students should have a basic understanding of descriptive statistics, probability, and inferential statistics.	K1-K4

K1 : Remember **K2** : Understand **K3** : Apply **K4**: Analyze **K5**: Evaluate

LIST OF PRACTICALS:

1. Working with MS EXCEL, Starting EXCEL
2. Spreadsheet Calculation Operators, Arithmetic Operators, Comparison Operators, Logical Operations, ExcelTool Bars
3. Descriptive Analysis, Measures of Central Tendency
4. Minimum, Maximum, Sum, Mean, Median, Mode
5. Measures of Dispersion, Range, Standard deviation, Variance Measures of deviation from Normality
6. Frequency Polygons, Ogives. Graphical
7. Column/Bar Diagram- Histogram, Pie diagram, Line Graphs- Scatter Plot, Stock Diagram Radar Diagram.
8. Measures of Linear Relationships
9. Estimation & Hypothesis Testing
10. Correlation, Simple, Partial & Multiple
11. Coefficient of Determination
12. Regression, Simple & Multiple- Regression & ANOVA
13. Functional Forms (Non-Linear Relationship)
14. Double Log Model ,Estimation of Elasticity measure, Semi-log Model
15. Estimation of Growth Rates, Reciprocal Model
16. Estimation of Asymptote values
17. Regression on Dummy variables
18. Hypothesis Testing

Reference Books:

- Computer Applications Lab In Economics by Microsoft Excel 2016 Bible: The comprehensive tutorial resource by John Walkenbach, John Wiley and sonsInc.2013

Text Books:

- Computer Applications Lab In Economics by Economic Modeling and Computation" by David A. Kendrick (online textbook)

Discipline Centric Core – II
24UCC502: Practical Costing

Contact Hours/Week: 04 **Credits: 04**
Internal Mark: 25 **External Mark: 75**

Course Outcome

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO1	Understand the fundamental concepts of cost, costing, cost accounting, and cost accountancy.	K1 – K4
Unit II	CO2	Analyse and prepare cost sheets for different purposes.	K1 – K4
Unit III	CO3	Evaluate material receipts, issues, and losses through effective records and cost reporting.	K1 – K4
Unit IV	CO4	Apply incentive wage payment plans to improve labour productivity.	K1 – K4
Unit V	CO5	Implement job costing procedures and forms to determine the cost of specific jobs.	K1 – K4

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

Unit I: Introduction

Cost Accounting – Definition of Cost, Costing, Cost Accounting and Cost Accountancy – Scope and Objectives of Cost Accounting – Cost Accounting vs. Financial Accounting and Management Accounting – Meaning and Limitations of Financial Accounting – Differences between Cost Accounting and Management Accounting – Advantages of Cost Accounting – Limitations of Cost Accounting – Objectives of Cost Accounting – Classification of Cost.

Unit II: Cost Sheet

Cost Sheet – Purposes of Cost Sheet – Cost Sheet and Production Account – Cost Sheet vs. Production Statement – Specimen of Cost Sheet – Treatment of Stocks or Inventories – Stocks of Raw Materials – Stock of Finished Goods – Specimen of Cost Sheet with Inventories.

Unit III: Materials

Material Control – Meaning, Objectives of Material Control – Essentials of Material Control – Advantages of Material Control. Purchase Control – Purchasing Department and its objectives – Centralised vs. Decentralized Purchasing – Advantages and Disadvantages. Store Keeping and Inventory Control – Meaning and Importance – Receipts and Issue of Materials – Materials Records – Inventory Control and its Techniques – Economic Order Quantity – ABC Analysis – Just-in-Time Inventory – V.E.D. Analysis – Inventory Turnover Ratio – Input Output Ratio – Material Cost Reports – Pricing of Material Issues – FIFO, LIFO and Average – Material Losses.

Unit IV: Labour and Overheads

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods. Overheads: Classification - Methods of Allocation – Primary - Secondary - Apportionment and Absorption of overheads.

Unit V: Job and Contract Costing

Job Costing – Definition, Features and Objectives of Job Costing – Merits and Demerits of Job Costing – Estimating and its importance in Job Costing – Job Costing Procedure – Forms used in Job Costing. Contract Costing – Characteristic Features of Contract Costing – Distinction between Job Costing and Contract Costing – Recording of Cost of a Control – Recording of /value and Profit on Contracts – Profit or Loss on Contracts.

Text Books

1. Practical Costing by TS. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Latest Edition 2014, Margam Publication.

Reference Books

1. Practical Costing by Jain and Narang, Cost Accounting, Latest Edition, Kalyani Publication.
2. Practical Costing by Srihari Krishna Rao, Cost Accounting, Latest Edition , Himalaya Publication.
3. Practical Costing by Dr. G. Yoeshweran, Cost Accounting, Latest Edition Tata Mcgraw Hill Publication.

Discipline Centric Core - II
24UCC552: Computerized Accounting Lab

Contact Hours/Week: 04 **Credit: 02**
Internal Mark: 40 **External Mark: 60**

Course Outcomes

Unit	Co. No.	Upon Completion of this Course the students will be able To	Cognitive Level
Unit I	CO1	Grasp the purpose and functionality of various accounting components.	K1 – K4
Unit II	CO2	Apply programming knowledge to automate routine accounting tasks.	K1 – K4
Unit III	CO3	Build programs for trial balance generation and preparation of final accounts	K1 – K4
Unit IV	CO4	Integrate inventory tracking into financial systems for improved business operations.	K1 – K4
Unit V	CO5	Acquire skills to design software solutions for single stock and multiple stock creation, integrating inventory management into accounting systems.	K1 – K4

K1 : Remember **K2** : Understand **K3** : Apply **K4**: Analyze **K5**: Evaluate

Syllabus

List of Programmes

1. Program for Creation of company, creation of groups and ledgers.
2. Program for purchase voucher and sales voucher creation
3. Program for payment voucher and Receipt voucher creation
4. Program for Contra voucher creation
5. Program for journal voucher creation
6. Program for preparation of Debit note and credit note
7. Program for working for a calculator
8. Program for preparation of Trial balance
9. Program for preparation of final accounts of a sole-trader
10. Program for preparation of final accounts of a partnership firm
11. Program for preparation of final accounts of a company
12. Program for single stock and multiple stock creation

Text Book

- Computerized Accounting Lab by Mc Graw hill and Gayle Williams,
- Computerized Accounting Lab by Latest Edition 2022, Cambridge publishers.

Reference Books

- Computerized Accounting Lab by Namrata Agrawal, Computerized Accounting Using Tally, Latest Edition 2018, Dreamtech Press Publisher
- Computerized Accounting Lab by Asok K. Nadhani, Advanced Computerized Accounting with Tally ERP 9 Latest Edition 2017, BPB Publications.

GENERIC/CLUSTER CORE COURSE – II
24UCM402- BUSINESS COMMUNICATION

Credits: 04 **Internal Mark: 25**
Contact Hours/Week: 04 **External Mark:75**

Course Outcomes:

Unit	CO	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Understand the elements and barriers of business communication and the layout of business letters.	K1-K4
Unit II	CO 2	Draft various types of business correspondence including enquiries, orders, and claims.	K1-K4
Unit III	CO 3	Compose structured application letters, resumes, and business reports.	K1-K4
Unit IV	CO 4	Demonstrate the effective use of modern digital communication tools in a business setting.	K1-K4
Unit V	CO 5	Apply the skills of drafting business documents and understand legal, digital, and security aspects of business documentation.	K1-K4

K1–Remember; **K2**–Understand; **K3**–Apply; **K4**–Analyse

Syllabus

UNIT I: Elements of Communication

Introduction – Meaning and Importance of Communication - Nature and Scope of Business Communication – Kinds of Business Letters – Layout – Barriers to Communication

UNIT II: Business Correspondence

Enquiry and Reply: Orders and their Execution – Credit and Status Enquiries – Claims and Adjustments. Sales Letters – Circular Letters – Bank Correspondence, Correspondence of Company Secretary

UNIT III: Report Writing

Meaning, Types, Guidelines to write Application letters and Resumes – Form and content of an application letter – Report writing - Features, Types of Reports, Organization of Business Report, Preparation of Report – Long and Short Report, Report by individuals and Committees.

UNIT IV: Modern Communication Devices

Online Communication – E-mail, Voicemail, SMS, Internet, Tele-Conferencing, Video- Conferencing, Electronic Bulletin Boards – Virtual Modes.

UNIT V: Business Documentation

Drafting simple contracts and deeds (non-legal) - Legal Documentation for Bank Transactions - Property Documentation - Contract of Employment etc., Note-Sheet, Creating, Storing / Archiving and Retrieving Folders/ Documents. Document sharing and collaborative working; Privacy and Data Security Issues in Business Documentation.

Text Book:

- Business Communication by Varinder Kumar & Bodh Raj, Business Communication, Kalyani Publishers, New Delhi, 2022.

Reference Books:

- Business Communication by Rajendra Pal & J.S. Korlahalli, Business Communication, Sultan Chand & Sons, New Delhi, 2020
- Business Communication by Asha Kaul, Effective Business Communication, Prentice Hall India, New Delhi, 2018

GENERIC/CLUSTER CORE COURSE – III
24UCM403: BUSINESS ENVIRONMENT

Credits: 04 **Internal Mark: 25**
Contact Hours/Week: 04 **External Mark: 75**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Assess the impact of political, cultural, legal, economic, and social factors on business and strategic decision-making.	K1-K4
Unit II	CO 2	Evaluate the social and cultural environment, emphasizing the impact of foreign culture, social groups, cultural heritage, and the social responsibilities of business.	K1-K4
Unit III	CO 3	Analyze the economic environment, including its significance, elements, and the effects of economic systems and macroeconomic factors on business decisions.	K1-K4
Unit IV	CO 4	Examine the technological environment, focusing on its concept, features, sources, transfer dynamics, impact on business, and the status and determinants of technology in India.	K1-K4
Unit V	CO 5	Analyse the political environment, the government-business relationship in India, and the provisions of the Indian Constitution related to business.	K1-K4

K1–Remember**;** **K2**–Understand; **K3**–Apply; **K4**–Analyse

Unit I: Introduction

The Concept of Business Environment - Its Nature and Significance – Elements of Environment - Business Environment and their Impact on Business and Strategic Decisions.

Unit II: Social and Cultural Environment

Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business – Social Responsibilities of Business

Unit III: Economic Environment

Economic Environment – Significance and Elements of Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP – Growth Rate of Population – Urbanization – Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

Unit IV: Technological Environment

Technological Environment – Concept – Meaning - Features of Technology - Sources of Technology Dynamics -Transfer of Technology - Impact of Technology on Business - Status of Technology in India - Determinants of Technological Environment.

Unit V: Political and Legal Environment

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business – Competition Act – FEMA - SEBI Act – Rules and Regulations of CSR.

Text Book:

- Business Environment by Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai, 2023

Reference Books:

- Business Environment by Charles W. L. Hill, *International Business: Competing in the Global Marketplace,* McGraw-Hill Education, New York, USA, 2021
- Business Environment by K.Aswathappa , Essentials of Business Environment, Himalaya Publishing House, Mumbai,

DISCIPLINE CENTRIC CORE COURSE – III
24UCC503: Management Accounting Applications

Credits: 04 **Internal Mark: 25**
Contact Hours/Week: 04 **External Mark: 75**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Understand the elements and barriers of business communication and the layout of business letters.	K1-K4
Unit II	CO 2	Analyze various types of business correspondence including enquiries, orders, claims, and company secretary communication.	K1-K4
Unit III	CO 3	Apply effective principles to draft application letters, resumes, and business reports in appropriate formats.	K1-K4
Unit IV	CO 4	Demonstrate proficiency in using modern communication tools like email, SMS, video conferencing, and other digital platforms.	K1-K4
Unit V	CO 5	Apply the skills of drafting business documents and understand legal, digital, and security aspects of business documentation.	K1-K4

K1–Remember; **K2**–Understand; **K3**–Apply; **K4**–Analyse;

Unit I : Introduction to Management Accounting

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Financial statement analysis – Comparative statement – Common size statement – Trend Analysis.

Unit II : Ratio Analysis

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

Unit III: Funds Flow & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital - Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Cash Flow from Operating, Financing and Investing activities

Unit IV: Budget and Budgetary Control

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits

Unit V: Marginal Costing

Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point
- Margin of Safety – Cost-Volume Profits Analysis.

Text Books:

- Management Accounting Applications by M.Y. Khan & P.K. Jain, Management Accounting, McGraw Hill Education, Noida, 2021

Reference Books:

- Management Accounting Applications by Robert S. Kaplan & Anthony A. Atkinson, Advanced Management Accounting, Pearson Education, New Delhi, 2022
- Management Accounting Applications by Jawahar Lal, Accounting for Management, Himalaya Publishing House, Mumbai, 2019

SEMESTER-IV

GENERIC CLUSTER CORE COURSE – IV
24UCM404: Digital Banking

Credits: 04 **Internal Mark: 25**
Contact Hours/Week: 04 **External Mark: 75**

Course Outcomes

Unit	Co. No.	Upon Completion of this Course the Students will be able to:	Cognitive Level
Unit I	CO1	Recall traditional vs. electronic banking and understand E-banking transactions like truncated cheques.	K1–K4
Unit II	CO2	Understand online banking channels and apply knowledge of computerized banking services.	K1–K4
Unit III	CO3	Apply E-cheques and MICR in account updates and analyze India's E-banking scenario.	K1–K4
Unit IV	CO4	Understand E-banking security issues and analyze key concerns.	K1–K4
Unit V	CO5	Understand E-security tools and analyze their features and differences.	K1–K4

K1 – Remember; **K2** – Understand; **K3** – Apply; **K4** – Analyse;

Unit I : Introduction to Digital Banking

Digital Banking: Definition and Scope-Traditional Banking vs. E-Banking- Facets of E-Banking- E-Banking Transactions-Truncated Cheques and Electronic.

Unit II: Online Banking and Delivery Channels

Introduction to online banking –Concept and Meaning-the electronic delivery channels in banking - Need for computerization in banking -Automatic Teller Machine (ATM) and home banking – Electronic Fund Transfer (EFT) meaning, uses and applications – roles of computerization in clearing houses- Tele- banking and home based Banking services.

Unit III : Account Management and Digital -Banking in India

Computer Bank Branches-Financial Transaction Terminals- (FTT)-E Cheque –MICR (Magnetic Ink Character Recognition) and Cheques- Digital -Banking in India- Overview, Procedure and Components –Programmes and portals for online banking – how to Access online banking – Steps and interfaces- Advantages and Limitations of online Banking.

Unit IV : Digital -Banking Security and Cyber Threats

Importance of security in Digital -banking – key Security concepts in digital banking - Privacy and confidentiality–Survey Findings on E-banking security-common Attack and Cybercrimes- causes of Privacy Tampering-Encryption –Meaning and process

Unit V: Digital -Banking Solutions and Technologies

Digital certificate and their importance -Digital Signature & Electronic Signature-E Security solutions: techniques and tools — Digital -locking technique and services - Netscape security solutions and other providers.

Text Book:

- Digital Banking by C.S. Rayudu, E-Business, Himalaya Publishing House, 2022

Reference Books:

- Digital Banking by Chris Skinner, Digital Banking, Marshall Cavendish , 2023
- Digital Banking by S. Gurusamy, Banking Principles and Operations, Tata McGraw Hill Edition, 2023

DISCIPLINE CENTRIC CORE: LABORATORY–I
24UCC553: Programming In Java Lab

Credits: 02 **Internal Mark: 40**
Contact Hours/Week: 04 **External Mark: 60**

Course Outcomes

Unit	Co. No.	Upon completion of the course the Students will be able to	Cognitive Level
Unit I	CO1	Develop Java programs using arrays, sorting techniques, and string manipulation.	K1-K4
Unit II	CO2	Apply object-oriented principles such as inheritance, polymorphism, and interfaces to real-world problems.	K1-K4
Unit III	CO3	Implement multithreading, file handling, and database connectivity for efficient application development.	K1-K4
Unit IV	CO4	Design and manage threads, applets, and event-driven applications for interactive user experiences.	K1-K4
Unit V	CO5	Gain practical experience in handling command-line arguments, performing arithmetic operations, and retrieving data from external sources.	K1-K4

K1-Remember K2-Understand K3-Apply K4-Analyzing

Syllabus
LIST OF PRACTICALS

1. Write a Java program that prompts the user for an integer and then prints out all the prime numbers up to that Integer?
2. Write a Java program to multiply two given matrices.
3. Write a Java program that displays the number of characters, lines and words in a text?
4. Generate random numbers between two given limits using Random class and print messages according to the range of the value generated.
5. Write a program to do String Manipulation using Character Array and perform the following string operations:

a) String length
b) Finding a character at a particular position
c) Concatenating two strings

6. Write a program to perform the following string operations using String class:

a) String Concatenation
b) Search a substring
c) To extract substring from given string

7. Write a program to perform string operations using String Buffer class:

a) Length of a string
b) Reverse a string
c) Delete a substring from the given string

8. Write a java program that implements a multi-thread application that has three threads. First thread generates random integer every 1 second and if the value is even, second thread computes the square of the number and prints.
If the value is odd, the third thread will print the value of cube of the number.
9. Write a threading program which uses the same method asynchronously to print the numbers 1 to 10 using Thread1 and to print 90 to 100 using Thread2.
10. Write a program to demonstrate the use of following exceptions.

a) Arithmetic Exception
b) Number Format Exception
c) Array Index Out of Bound Exception
d) Negative Array Size Exception

E Resources:

- https://www.geeksforgeeks.org/java/
- https://docs.oracle.com/en/java/javase/

SEMESTER: V

GENERIC/CLUSTER CORE COURSE – V
24UCM405: Modern Financial Services

Credits: 04 **Internal Mark: 25**
Contact Hours/Week: 04 **External Mark:75**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Explain the concept, features, classification, and scope of Financial Services and understand the role of NBFCs and RBI regulations governing financial institutions.	K1-K4
Unit II	CO 2	Understand and analyze Hire Purchase and Leasing concepts, their legal framework, taxation aspects, accounting treatment, and financial evaluation.	K1-K4
Unit III	CO 3	Describe various banking products and services, including deposit products, loan products, retail banking, money market instruments, and mutual fund operations.	K1-K4
Unit IV	CO 4	Understand the functions of Merchant Bankers and intermediaries involved in capital markets and explain the concept and development of Venture Capital financing in India.	K1-K4
Unit V	CO 5	Explain the concepts of Factoring and Forfaiting, their legal aspects, differences, and RBI guidelines, with special reference to their practice in India.	K1-K4

K1-Remember: **K2**-Understand: **K3**-Apply: **K4**-Analyzing: **K5**-Evaluate: **K6**-Create

Unit I: Introduction

Financial Services – Meaning & Features – Structure - Importance – Classifications – Scope – Financial Concepts – Financial Intermediaries, Financial Markets – Organized & Unorganized Markets - Foreign Exchange Market - Financial Instruments - Development of Financial System in India - FMRD Financial System and Economic Development in India

Unit II: Hire Purchase and Leasing

Hire Purchase – Meaning – Features – Agreement – Hire Purchase and Credit Sale – Different between Hire Purchase and Installment and Leasing – Bank Credit for Hire Purchase Business. Leasing – Meaning and features - Types – Steps – Advantages – Disadvantages – Legal Aspects of Leasing – Contents of a Lease Agreement – Income Tax Provisions relating to Leasing – Factors Influencing of Buying and Borrowing – Structure of Leasing Industry – Problems of Leasing.

Unit III: Financial Services and Products

Reserve Bank of India -Deposit Products – Loan Products and other Instruments – Retail Banking Products – Money Market Products – Mutual funds - Meaning – Importance – guidelines of Mutual Funds – Operations of Mutual Funds: Regulatory Mechanism – Schemes and Products of Mutual Funds – Mutual Funds Aboard and India.

Unit IV: Merchant Banking and Venture Capital

Merchant Bankers – Meaning and Scope – Merchant bank and Commercial bank - Qualities for Merchant Bankers – Underwriters – Bankers to an Issue – Brokers to an Issue – Registrars to an Issue and Share Transfer Agents – Debenture Trustees – Portfolio Managers. Venture Capital Financing – Introduction – Features and scope –Theoretical Framework – Indian Venture Capital Growth and Scenario.

Unit V: Factoring and Forfaiting

Factoring – Theoretical Framework – Meaning – Functions – Types – Benefits – Legal Aspects of Factoring – RBI Guidelines – Forfaiting – Forfaiting vs Export Factoring – Factoring in India.

Text Book:

- Modern Financial Services by E. Gordon & K. Natarajan, Financial Markets and Services, Himalaya Publishing House Pvt. Ltd., Mumbai, 2nd Revised Edition, 2024.
- Modern Financial Services by M.Y.Khan, *Financial Services,* Tata McGrew Hill Education Pvt. Ltd., New Delhi, 5th Edition, 2010.

Reference Books:

- Modern Financial Services by S. Gurusamy, Essentials of Financial Services, Tata McGraw Hill Education, New Delhi, 4th Edition, 2024.
- Modern Financial Services by V. A. Avadhani, Marketing of Financial Services, Himalaya Publishing House Pvt. Ltd., Mumbai, 5th Edition, 2024

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DISCIPLINE CENTRIC CORE COURSE – IV
24UCC504: Accounting For Corporates

Credits: 04 **Internal Mark: 25**
Contact Hours/Week: 04 **External Mark:75**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Apply accounting procedures for redemption of preference shares and prepare necessary accounts.	K1-K4
Unit II	CO 2	Analyse amalgamation of companies and compute purchase consideration with accounting entries.	K1-K5
Unit III	CO 3	Apply accounting procedures for internal reconstruction and record necessary journal entries.	K1-K4
Unit IV	CO 4	Prepare liquidator‘s final statement of account by applying liquidation procedures.	K1-K4
Unit V	CO 5	Apply accounting standards in the preparation and presentation of financial statements.	K1-K5

K1-Remember: K2-Understand: K3-Apply: K4-Analyzing: K5-Evaluate: K6-Create

Syllabus

Unit I: Final Accounts Preparation and Redemption of Preference Shares

Final Accounts – Preparation of Company Financial Statement – Preparation of company balance sheet – Computation of Managerial Remuneration - Redemption of Preference share - Introduction - Treatment regarding premium on redemption – Fresh issue of shares – Forfeiture of share – Minimum number of shares to be issue for redemption – Issue of bonus share.

Unit II: Amalgamation, Mergers and Acquisition of Companies

Amalgamation – Meaning – Nature of Merger, Purchase and Applicability of AS14 – Merger and Acquisition of Companies – External Reconstruction.

Unit III: Internal Reconstruction

Introduction – Forms – Differences Between Internal and External Reconstruction – Accounting Entries – Surrender of Shares.

Unit IV: Liquidation of Companies

Meaning – Types of Liquidation – Liquidator – Liquidators Final Statement of Account – Provisions.

Unit V: Accounting Standards

International Accounting Standards – List of International Accounting Standards – Accounting Standards in India – List of Accounting Standards –Mandatory Accounting Standards.

Text Books:

- Accounting for Corporates by S. Anil Kumar, Advanced Corporate Accounting, Himalaya Publishing House, New Delhi, IV Edition, 2019.
- Accounting for Corporates by A. Mukherjee & M. Hanif (Volume Two), Modern Accounting, McGraw-Hill Publishing Company Ltd., New Delhi, II Edition, 2003

Reference Books:

- Accounting for Corporates by Reddy, T.S. & Murthy, A. (2020). Corporate Accounting. Margam Publication.
- Accounting for Corporates by Shukla, S.M. & Gupta, K. L. (2018)., (52nd Ed.).

GENERIC/CLUSTER CORE COURSE – V
24UCM505: Principles Of Auditing And Practice

Credits: 04 **Internal Mark: 25**
Contact Hours/Week: 04 **External Mark: 75**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Recall the basic concepts and objectives of auditing	K1 – K4
Unit II	CO 2	Explain audit procedures and internal control systems	K1 – K5
Unit III	CO 3	Apply vouching techniques to various business transactions	K1 – K5
Unit IV	CO 4	Analyze valuation and verification of assets and liabilities	K1 – K4
Unit V	CO 5	Evaluate audit reports and company audit procedures	K1 – K5

K1-Remember: **K2**-Understand: **K3**-Apply: **K4**-Analyzing: **K5**-Evaluate: **K6**-Create.

Unit I: Introduction to Auditing

Concept of Auditing – Definitions of Auditing – Accountancy and Auditing – Classification of Audit – Audit Process - Audit Programmes – Objectives – Advantages and Disadvantages – Audit Notebook – Contents - Advantages and Disadvantages – Audit Working Paper.

Unit II: Audit Procedures

Internal control – Components of Internal Control – Features of Internal Control – Objectives of Internal Control – Advantages of Internal Control – Disadvantages of Internal Control – Internal Check – Fundamental Principles of Internal Check – Advantages of Internal Check – Disadvantages of Internal Check – Distinction between Internal Check and Internal Control – Internal Audit – Need of Internal Auditing – Function of Internal Auditing – Audit Planning.

Unit III: Vouching

Introduction – Vouching of cash transactions of Receipts – Cash sales - Commission received cash received from debtors – Rent receivable - Income from dividend – Sales of investments - Vouching of Cash purchases – Payments of creditors – Bills Payable – wages - Salaries – Retirements Benefits - Vouching of Trading Transactions – Vouching of Impersonal Transactions.

Unit IV: Valuation and Verification

Valuation and Verification of Liabilities: Trade Creditors – Bills Payable – Loans – Outstanding Liabilities for Expenses – Debentures – Contingent Liability - Valuation and Verification of Assets: Fixed Assets – Floating Assets – Inventory – Investment – Intangible Assets.

Unit V: Company Audit and Report

Qualifications of Auditor - Appointment of Auditors – Appointment by Board of Directors – Appointment by Company at General Meeting – Appointment by Shareholders – Appointment by Central Government – Appointment in case of casual vacancy – Appointment by Special Resolution – Reappointment of Auditor - Auditor Remuneration - Audit Report-Types of Audit Report.

Text Book:

- Principles Of Auditing And Practice by Sanjay Kumar Satapathy & Biswa Mohana Jena, Principles and Practice of Auditing, Himalaya Publishing House, III Edition, 2015.

Reference Books:

- Principles Of Auditing And Practice by Tanvon Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
- Principles Of Auditing And Practice by Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai

DISCIPLINE CENTRIC CORE LABORATORY IV
24UCC554: Python Lab for Finance

Credits: 02 **Internal Mark: 40**
Contact Hours/Week: 04 **External Mark: 60**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Apply Python variables and functions to perform basic operations such as swapping numbers and returning multiple values.	K1 – K6
Unit II	CO 2	Use loops and conditional statements to generate multiplication tables and pattern outputs.	K1 – K6
Unit III	CO 3	Implement Python string operations to perform tasks such as finding string length and checking anagrams.	K1 – K6
Unit IV	CO 4	Analyze and manipulate tuples to store and process data such as concatenation and frequency identification.	K1 – K6
Unit V	CO 5	Utilize sets and lists to compare strings and sort data based on	K1 – K6

K1-Remember: **K2**-Understand: **K3**-Apply: **K4**-Analyzing: **K5**-Evaluate: **K6**-Create

Programming

UNIT I Variables and Functions

1. Write a Python program to swap two numbers without using a temporary variable.
2. Write a Python program to define a function that returns multiple values (e.g., sum and product of two numbers).

UNIT II Loops and conditionals

3. Write a Python program to print the multiplication table of a given number from range X1 to X2.
4. Write a Python program to print different patterns (such as star or number patterns) using loops.

UNIT III Strings

5. Write a Python program to find the length of a string without using any library functions.
6. Write a Python program to check whether two strings are anagrams or not.

UNIT IV Tuples

7. Write a Python program to create tuples containing (name, age, address, college) for at least Two members and concatenate the tuples.
8. Write a Python program to return the top ‗n' most frequently occurring characters in a given String.

UNIT V Sets & Arrays

9. Write a Python program that displays which letters are present in both strings using sets.
10. Write a Python program to sort a given list of strings based on the number of vowels present in each string.

Text Book:

- Python Lab for Finance by Mark Lutz, O'Reilly Media, 5th Edition, 2013

Reference Books:

- Python Lab for Finance by Yves Hilpisch, *Python for Finance: Analyze Big Financial Data*, O'Reilly Media, II Edition, 2018.
- Python Lab for Finance by James Ma Weiming, *Mastering Python for Finance*, Packt Publishing, 2015.

DISCIPLINE CENTRIC CORE LABORATORY - V

24UCC555: Sentiment Analysis Lab

Credits: 02 | **Internal Mark: 40**

Contact Hours/Week: 04 | **External Mark: 60**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Understand basic Python programs for analyzing text data such as counting words, characters, and sentences	K1-K6
Unit II	CO 2	Apply text preprocessing techniques including tokenization, stop word removal, and text cleaning	K1-K6
Unit III	CO 3	Use Python libraries to perform basic sentiment classification of text data	K1-K6
Unit IV	CO 4	Analyze sentiment in product reviews and social media data and visualize results	K1-K6
Unit V	CO 5	Evaluate customer and financial sentiment using real-world datasets and mini projects	K1-K6

K1-Remember: **K2**-Understand: **K3**-Apply: **K4**-Analyzing: **K5**-Evaluate: **K6**-Create.

Programming

UNIT I: Introduction to Python for Text Analysis

1. Write a Python program to accept a text input and count words, characters, and sentences.
2. Write a program to identify vowels, consonants, and special characters in a given text.

UNIT II: Text Pre-Processing Techniques

3. Write a program to tokenize a paragraph into words and sentences.
4. Write a program to remove stop words from a given review using Python.
5. Write a program to perform text cleaning (lowercase, punctuation removal)

UNIT III: Sentiment Classification Basics

6. Write a program to analyze sentiment polarity of a given text using **Text Blob.**
7. Write a program to classify customer reviews as positive or negative.

UNIT IV: Social Media & Review Analysis

8. Write a program to analyze sentiment of product reviews stored in a file.
9. Write a program to visualize sentiment distribution using bar charts or pie charts.

UNIT V: Applications in Business & Finance

10. Write a program to analyze sentiment of financial news headlines.
11. Write a mini project to evaluate customer sentiment for a brand or service.

Text Book:

- Sentiment Analysis Lab by Natural Language Processing with Python, Steven Bird, Ewan Klein, Edward Loper, O'Reilly Media, 1st Edition, 2009

Reference Books:

- Sentiment Analysis Lab by Text Analytics with Python, Dipanjan Sarkar, Apress, 1st Edition, 2016.
- Sentiment Analysis, Bing Liu, Cambridge University Press, 1st Edition, 2015

DISCIPLINE CENTRIC ELECTIVE
24UCC701: GST and Customs Law

Credits: 04 **Internal Mark: 25**
Contact Hours/Week: 04 **External Mark:75**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Explain the basic concepts, structure, and features of GST	K1-K4
Unit II	CO 2	Apply GST procedures for registration, levy, and tax computation	K1-K5
Unit III	CO 3	Analyze input tax credit, assessment, and return filing under GST	K1-K4
Unit IV	CO 4	Evaluate the role of GST technology and compliance systems	K1-K4
Unit V	CO 5	Apply knowledge of Customs Law in import-export procedures	K1-K4

K1-Remember: **K2**-Understand: **K3**-Apply: **K4**-Analyzing: **K5**-Evaluate:

Unit I: Introduction to Goods and Services Tax

Objectives and Basic Scheme of Goods and Services Tax (GST) – Journey of GST in India – Meaning – Salient features of GST – Subsuming of Taxes – Benefits of Implementing GST – Constitutional amendments – Structure of GST (Dual Model) – Components of GST - Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions - Provisions for Amendments.

Unit II: Procedure and Levy under GST

Registration under GST: Procedure for registration - Exempted goods and services – Rates of GST - Procedure relating to Levy (Central Goods and Services Tax & State Goods and Services Tax) - Computation of taxable value and tax liability - Procedure relating to levy (IGST): - Scope of Supply - Inter-state Supply - Intra-state Supply – Computation of Taxable Value and Tax Liability - Input tax credit - Distribution of credit by Input Service Distributor - Transfer of input tax credit.

Unit III: Assessments, Returns and Refunds

Introduction – Assessment of Tax Liability in GST - Types of Assessment - Furnishing details of Outward Supplies and Inward Supplies - First Return - Claim of input tax credit - Matching Reversal and Reclaim of Input Tax Credit - Annual Return and Final Return - Refund Procedure under GST.

Unit IV: GST Network and GST Reforms 2.0

Introduction - GST Network: Structure - Strategic Control of Government - Vision and Mission - Powers and Functions - Goods and Service Tax Suvidha Providers: Concept, Framework and Guidelines, and architecture to integrate with the GST system - GSP Eco system – GST Next Generation Reforms 2025 – Benefited Industry and Services.

Unit V: Indian Customs Act

Introduction - Customs Law – Legal Frame Work – Customs Duties – Types – Export Procedure – Import Procedures – Valuation – Import Duty and Export Tax – Levy, Collection and Exemption from Customs Duties – Officers of Customs.

Text Books:

- GST and Customs Law by Ghousia Khatoon, Goods and Services Tax, Himalaya Publishing House, New Delhi, I Edition, 2017.
- GST and Customs Law by Dr. S. Varadharaj, Goods and Services Tax and Customs Law, MJP Publishers, Chennai, II Edition, 2022.

Reference Books:

- GST and Customs Law by V. S. Datey, Goods and Services Tax, Taxmann Publications, 2023.
- GST and Customs Law by V. Balachandran, Indirect Taxes Law and Practice, Sultan Chand & Sons, 2022.

DISCIPLINE CENTRIC ELECTIVE
24UCC703: Business Research

Credits: 04 **Internal Mark: 25**
Contact Hours/Week: 04 **External Mark: 75**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Explain the fundamental concepts and processes of business research.	K1 – K3
Unit II	CO 2	Apply appropriate research methods and data collection techniques in business situations.	K1 – K3
Unit III	CO 3	Analyze measurement, scaling, and sampling techniques used in research.	K1 – K4
Unit IV	CO 4	Evaluate data and interpret research findings for decision-making.	K1 – K4
Unit V	CO 5	Design and present a structured research report effectively	K1 – K5

K1-Remember: **K2**-Understand: **K3**-Apply: **K4**-Analyzing: **K5**-Evaluate: **K6**-Create.

Unit I – Introduction

Business Research – Nature of Business Research – Managerial Value of Business Research – Information, Data and Intelligence – Knowledge Management – Research Concepts & Constructs – Types of Business Research – Stages in the Research Process – Organizational Structure of Business Research – Research Suppliers and Contractors – Standardized Research Service – Ethical Issues in Business Research.

Unit II – Research Methods for Collecting Data

Problem-Definition – Qualitative and Quantitative – Survey Research – Advantages of Surveys – Errors in Survey Research – Classifying Survey Research Methods – Interview as interactive Communication – Personal Interview – Telephone Interview – Mail Questionnaires – E-mail & Internet Surveys – Ethical Issues – Secondary Data – Sources of Secondary Data – Observation in Business Research – Experimental Research.

Unit III – Measurement and Scaling Concepts

Peer Pressure and Investing Behavior – Concepts – Levels of Scale Measurement – Criteria for Good Measurement – Attitude Measurement – Hypothetical Constructs – Importance of Measuring Attitudes – Techniques for Measuring Attitudes – Measurement and Scaling – Questionnaire Design – Guidelines for constructing Questions – Designing Questionnaire for Global Market.

Unit IV – Sampling Designs and Procedures

Sampling Terminology – Practical Sampling Concepts – Defining the Target Population – Sampling Frame – Random Sampling and Non sampling Errors – Probability versus Non-Probability Sampling – Concepts of Accuracy and Diversity in Sampling – Determination of Sample Size – Population Distribution –Sample and Sampling Distribution – Random Error – Sample Size – Factors in Determine Sample Size – Estimating Sample Size.

Unit V – Data Analysis and Presentation

Transforming Raw Data into Information – Stages of Data Analysis – Computerized Survey Data Processing – Error Checking – Nature of Descriptive Analysis – Cross Tabulation – Data Transformation – Index Number – Calculating Rank Order – Tabular and Graphic Methods of Displaying – Statistical Package – Computer graphics and Mapping.

Text Book:

- Business Research by William G. Zikmund, Business Research Methods, Cengage Learning.

Reference Books:

- Business Research Methods by Donald R. Cooper and Pamela S. Schindler, McGraw-Hill Education.
- Business Research Methods by Uma Sekaran, Roger Bougie, Wiley, Hoboken, USA, 8th Edition, 2020

DISCIPLINE CENTRIC ELECTIVE
24UCC703: Capital Market And Derivatives

Credits: 04 | **Internal Mark: 25**
Contact Hours/Week: 04 | **External Mark: 75**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Understand the functioning of financial markets and institutions.	K1 – K4
Unit II	CO 2	Analyse risk and return to make informed investment decisions.	K1 – K5
Unit III	CO 3	Apply portfolio and asset management theories in practice.	K1 – K5
Unit IV	CO 4	Evaluate derivatives, debt instruments, and trading mechanisms.	K1 – K5
Unit V	CO 5	Interpret global financial markets, including foreign exchange	K1 – K5

K1-Remember: **K2**-Understand: **K3**-Apply: **K4**-Analyzing: **K5**-Evaluate: **K6**-Create.

Unit I: Introduction

Financial Assets – Financial Markets – Derivative Markets - Issuers and Investors – Role of Financial Intermediaries – Financial Intermediation Process – Overview of Asset/Liability Management – Asset/Liability Problem of Depository Institutions – Commercial Banks – Insurance Companies – Investment Companies – Pension Funds – Foundations.

Unit II: Structure of Market

Primary Markets – Regulation of the Issuance of Securities – Variations in the Underwriting of Securities – World Capital Markets Integration and Fund-Raising Implications – Motivation for Raising Funds Outside of the Domestic Market – Secondary Markets – Function – Trading Locations – Market Structure – Perfect Markets – Secondary Market Trading Mechanics – Role of Brokers and Dealers in Real Markets – Market Efficiency – Transaction Costs.

Unit III: **Risk and Return Theories**

Risk Theory - Measuring Investment Return – Portfolio Theory – Risky Assets Versus Risk-Free Assets – Measuring Portfolio Risk – Diversification – Choosing a Portfolio of Risky Assets – Economic Assumptions – Capital Market Theory – The Capital Asset Pricing Model – The Multifactor CAPM – Arbitrage Pricing Theory Model – Some Principles to Take Away.

Unit IV: Derivative Markets

Financial Future Markets – Options Market – Common Stock Market – Stock Exchange – The OTC Market – The Third Market – Trading Mechanics – Stock Options Market – Stock Index Options – Stock Index Futures Market – Equity Swaps – Stock Index Contracts – Stock Price Volatility – Black Monday.

Unit V: Debt Market, Foreign Exchange Market and Regulatory Bodies

Money Market – Treasury and Agency Securities Markets – Corporate Senior Instruments – Municipal Securities Markets - Mortgage Market - Market for Foreign Exchange and Risk Control Instruments – Foreign Exchange Rates – Spot Market – Instruments for Hedging Foreign Exchange Risk – India – SEBI, USA – SEC, UK – BoE.

Text Book:

- Capital Market And Derivatives by Frank J. Fabozzi, Capital Markets Institutions and Instruments, Prentice Hall of India New Delhi, 3rd Edition.

Reference Books:

- Capital Market And Derivatives by Security Analysis and Portfolio Management, Kevin S., PHI Learning, New Delhi, 2022.
- Capital Market And Derivatives by Financial Markets Institutions and Services, L. C. Gupta & P. K. Jain, Himalaya Publishing House, Mumbai, 2022.

DISCIPLINE CENTRIC ELECTIVE
24UCC707: Computer Applications In Accounting

Credits: 04 **Internal Mark: 25**
Contact Hours/Week: 04 **External Mark: 75**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Explain the fundamental concepts, principles, and systems of accounting.	K1-K4
Unit II	CO 2	Record business transactions using journals, ledgers, and subsidiary books.	K1-K4
Unit III	CO 3	Prepare trial balance, bank reconciliation statement, and final accounts.	K1-K5
Unit IV	CO 4	Apply GST concepts including registration, invoicing, and input tax credit.	K1-K5
Unit V	CO 5	Analyze and prepare accounts for joint ventures and consignment transactions.	K1-K4

K1-Remember: K2-Understand: K3-Apply: K4-Analyzing: K5-Evaluate: K6-Create.

Unit I: Basics of Accounting

Introduction – Objectives – Advantages – Limitation – Accounting Terms – Systems of Accounting – Classification of Accounting – Accounting Principles – Accounting Concepts – Accounting Conventions.

Unit II: Recording Procedure in Accounting

Introduction – Business Transaction & Source Document – Methods of Recording Transaction – Recording Transaction in Journals – Compound Journal Entry – Opening Entry – Ledger – Need – Classification – Trial Balance – Steps – Subsidiary Books – Types – Journal Proper.

Unit III: Bank Reconciliation Statement

Introduction – Causes of difference in Company – Bank Reconciliation Statement – Final Account – Objectives – Trading Accounting – Preparation of Trading Accounting – Manufacturing Account – Profit & Loss Account – Classification – Objectives – Balance Sheet.

Unit IV: Concepts of Goods and Service Tax

Introduction – Indirect Tax – Dual GST Model – Registration– Supply of Goods and Service – Place of Supply – Time of Supply – Value of Supply – Invoicing – Input Credit Mechanism – Returns – Payments of Tax – Tax Rate Structure – Refund of Tax.

Unit V: Accounting for Joint Venture & Consignment

Introduction – Important – Difference – Accounting Treatment – Accounting for Consignment – Features – Difference – Important Terms – Accounting Treatment – Valuation of Unsold Stock – Loss of Stock - Accounting Treatment.

Text Book:

- Computer Applications In Accounting by Tally Education Private Limited Bengaluru, Official Guide to Financial Accounting, 3rd Revised & Updated Edition.

Reference Books:

- Computer Applications In Accounting by Accounting Information Systems, Romney, M. B. & Steinbart, P. J., Pearson Education, 15th Edition, **2023**
- Computer Applications In Accounting by Information Technology Auditing and Assurance, Hall, J. A., Cengage Learning, 5th Edition, **2021**

DISCIPLINE CENTRIC ELECTIVE (LABORATORY)
24UCC751: Financial Management And Reporting Lab

Credits: 02 **Internal Mark: 40**
Contact Hours/Week: 04 **External Mark:60**
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Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Calculate the time value of money and compute different components of cost of capital.	K1-K3
Unit II	CO 2	Apply various capital budgeting techniques and prepare comparative financial statements.	K1-K4
Unit III	CO 3	Analyze financial data using common size statements and trend analysis.	K1-K4
Unit IV	CO 4	Evaluate the financial position of a firm using liquidity and profitability ratios.	K1-K5
Unit V	CO 5	Prepare cash budgets and flexible budgets for effective financial planning and control.	K1-K5

K1-Remember: K2-Understand: K3-Apply: K4-Analyzing: K5-Evaluate: K6-Create.

Programmes
Unit I: Time Value of Money and Cost of Capital
1. Calculation of Time Value of Money
2. Computation of Cost of Capital (Equity, Debt, Preference, and WACC)
Unit II: Capital Budgeting Techniques
3. Capital Budgeting Techniques (Payback, NPV, IRR, ARR)
4. Preparation of Comparative Financial Statements
Unit III: Financial Data Analysis
5. Preparation of Common Size Financial Statements
6. Trend Analysis of Financial Data
Unit IV: Analysis of Liquidity & Profitability Ratios
7. Calculation of Liquidity Ratios
8. Calculation of Profitability Ratios
Unit V: Budget Preparation
9. Preparation of Cash Budget, Production, Sales Budget.
10. Preparation of Flexible Budget

Text Book:
- Financial Management And Reporting Lab by S.N. Maheshwari – *Principles of Financial Management*, Sultan Chand & Sons.

Reference Books:
- Financial Management And Reporting Lab by Prasanna Chand**ra** – *Financial Management: Theory and Practice*, Tata McGraw Hill.
- Financial Management And Reporting Lab by Dr. P.V. Kulkarni & B.G. Satya prasad – *Financial Management*, Himalaya Publishing House.

DISCIPLINE CENTRIC ELECTIVE PRACTICAL

24UCC752: Business Analysis Tools Lab

Credits: 02 **Internal Mark: 40**

Contact Hours/Week: 04 **External Mark:60**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Explain the concepts of data collection and data cleaning in business analysis.	K1-K6
Unit II	CO 2	Apply descriptive analysis techniques to interpret business data.	K1-K6
Unit III	CO 3	Utilize business intelligence tools such as charts and pivot tables for data visualization.	K1-K6
Unit IV	CO 4	Analyze relationships between variables using correlation and regression techniques.	K1-K6
Unit V	CO 5	Evaluate business performance through inventory and break-even	K1-K6

K1-Remember: **K2**-Understand: **K3**-Apply: **K4**-Analyzing: **K5**-Evaluate: **K6**-Create.

Programmes

UNIT I: Introduction to Business Analysis

1. Write a Data Collection and Cleaning
2. Write a Types of Analysis Descriptive Analysis

UNIT II: Business Intelligence Tools

1. Write a Data Visualization using Charts
2. Write a Pivot Table Analysis

UNIT III: Data Analysis Techniques

1. Write a Correlation Analysis
2. Write a Regression Analysis

UNIT IV: Functional Analysis

1. Write a Inventory Analysis
2. Write a Break-even Analysis

UNIT V: Marketing & Sales Analysis

1. Write a Sales Forecasting
2. Write a Dashboard Creation

Text Book:

- Business Analysis Tools Lab by David Whigham, Business Data Analysis, Oxford University Press, New York, 2007

Reference Books:

- Business Analysis Tools by Data Analytics Made Accessible – Dr. Anil Maheshwari.
- Business Analytics by Methods, Models, and Decisions – James R. Evans, Pearson Education.

DISCIPLINE CENTRIC ELECTIVE (LABORATORY)
24UCC753: Technology In Financial Market Lab

Credits: 02 **Internal Mark: 40**
Contact Hours/Week: 04 **External Mark:60**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Apply accounting principles to prepare Trading Account, Profit & Loss Account, and Balance Sheet from a given trial balance.	K1-K6
Unit II	CO 2	Analyze and interpret financial performance using Comparative and Common Size Financial Statements.	K1-K6
Unit III	CO 3	Construct and assess Cash Flow and Fund Flow Statements, including changes in working capital, for decision-making.	K1-K6
Unit IV	CO 4	Develop and analyze Cash Budgets and Break-even (CVP) Analysis to support financial planning and control.	K1-K6
Unit V	CO 5	Design and present Financial Reports and Dashboards using Excel, integrating charts and key financial indicators for managerial decisions.	K1-K6

K1-Remember: **K2**-Understand: **K3**-Apply: **K4**-Analyzing: **K5**-Evaluate: **K6**-Create.

Programmes

Unit 1: Preparation of Financial Statements
1. Prepare Trading Account, Profit and Loss Account and Balance Sheet from given Trial Balance.
2. Prepare Comparative Financial Statements (Income Statement and Balance Sheet).

Unit 2: Financial Statement Analysis
1. Prepare Common Size Financial Statements.
2. Calculate Liquidity and Profitability Ratios with interpretation.

Unit 3: Cash Flow and Fund Flow Analysis
1. Prepare Cash Flow Statement (Operating, Investing and Financing Activities).
2. Prepare Fund Flow Statement and Statement of Changes in Working Capital.

Unit 4: Budgeting and Financial Decisions
1. Prepare Cash Budget.
2. Break-even Analysis and Cost-Volume-Profit Analysis.

Unit 5: Financial Reporting and Analysis
1. Prepare Financial Performance Report using charts (Excel).
2. Create Financial Dashboard showing key financial indicators.

Text Book:

- Technology In Financial Market Lab by Financial Markets and Institutions, Frederic S. Mishkin & Stanley G. Eakins – Pearson, 2018.

Reference Books:

- Technology In Financial Market Lab by Investment Analysis and Portfolio Management, Frank K. Reilly & Keith C. Brown – Cengage, 2020.
- Technology In Financial Market Lab by Fintech Innovation: From Robo-Advisors to Goal Based Investing and Gamification Paolo Sironi – Wiley, 2016.

CENTRIC ELECTIVE (LABORATORY)
24UCC754: Computer Software In Auditing Lab

Credits: 02 **Internal Mark: 40**
Contact Hours/Week: 04 **External Mark:60**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Explain the concept of Computer-Assisted Audit Techniques and create audit files using software tools such as Microsoft Excel.	K1-K3
Unit II	CO 2	Apply digital documentation techniques to verify ledgers and transactions using audit software.	K1-K4
Unit III	CO 3	Examine vouchers, journal entries, and inventory records using computerized audit procedures.	K1-K4
Unit IV	CO 4	Analyze bank reconciliation statements and financial statements using computerized audit tools.	K1-K5
Unit V	CO 5	Evaluate internal control systems using software logs and audit trails.	K1-K5

K1-Remember: **K2**-Understand: **K3**-Apply: **K4**-Analyzing: **K5**-Evaluate: **K6**-Create.

Programs:

Unit 1: Basics of Auditing Software

1. Create a table of financial transactions using Microsoft Excel and verify the totals.
2. Enter sales and purchase data in Excel and check for calculation errors using formulas.

Unit 2: Accounting & Verification

3. Prepare a Trial Balance using Excel with given debit and credit balances.
4. Perform vouching by verifying at least 10 transactions with supporting documents.

Unit 3: Audit Procedures

5. Prepare a **Bank Reconciliation Statement (BRS)** using given cash book and bank statement.
6. Select random samples of transactions and perform audit sampling.

Unit 4: Use of Accounting Software

7. Create a company and record transactions using Tally.
8. Generate reports such as ledger, trial balance, and profit & loss account using Tally.

Unit 5: Analysis & Reporting

9. Calculate financial ratios (Liquidity, Profitability) using Excel.
10. Identify errors in a given dataset and prepare an Error Report.

Text Book:

- Computer Software In Auditing by K. K. Nadhani, Computerized Accounting using Tally, BPB Publications, 2022

Reference Books:

- Computer Software In Auditing by Alvin A. Arens, Randal J. Elder & Mark S. Beasley, Auditing and Assurance Services, Pearson Publication, 2022.
- Computer Software In Auditing by Robert H. Montgomery, Auditing: Theory and Practice, McGraw Hill, 2020

ABILITY ENHANCEMENT (TECHNICAL SKILL)
24UCC381: Advanced Excel Lab

Credits: 02 **Internal Mark: 25**
Contact Hours/Week: 02 **External Mark: 75**

Course Outcomes:

Unit	Co. No.	Upon Completion of this Course the students will be able to	Cognitive Level
Unit I	CO 1	Apply lookup and filtering functions for data retrieval.	K1-K6
Unit II	CO 2	Extract and sort data efficiently using Excel functions.	K1-K6
Unit III	CO 3	Perform text manipulation and formatting.	K1-K6
Unit IV	CO 4	Analyse and visualize data using Excel tools.	K1-K6
Unit V	CO 5	Automate and transform data using advanced features.	K1-K6

K1-Remember: K2-Understand: K3-Apply: K4-Analyzing: K5-Evaluate: K6-Create.

Programming

Unit I: Lookup and Data Retrieval Functions

1. Write an Excel program to retrieve data using XLOOKUP function instead of VLOOKUP.
2. Write an Excel program to filter data dynamically using the FILTER function.

Unit II: Data Extraction and Sorting Techniques

3. Write an Excel program to extract unique values from a dataset using the UNIQUE function.
4. Write an Excel program to sort data automatically using the SORT function.

Unit III: Text Functions and Formatting

5. Write an Excel program to combine multiple text values using the TEXTJOIN function.
6. Write an Excel program to apply Conditional Formatting with formulas.

Unit IV: Data Analysis and Visualization

7. Write an Excel program to analyze data using Pivot Table with slicers.
8. Write an Excel program to create an interactive dashboard using charts and slicers

Unit V: Automation and Data Transformation

9. Write an Excel program to automate tasks using Macros.
10. Write an Excel program to clean and transform data using Flash Fill or Power Query.

Text Book:

- Advance Excel by Wayne L. Winston – *Microsoft Excel Data Analysis and Business Modeling, 2021.*

Reference Books:

- Advance Excel by Michael Alexander & Richard Kusleika – *Excel 2021 Bible* (Wiley)
- Advance Excel by John Walkenbach – *Excel Dashboards and Reports* (Wiley)
- Advance Excel by Greg Harvey – *Excel All-in-One for Dummies* (Wiley)