

**B.Com CA Allied 2023-24**  
**FIRST YEAR – SEMESTER – I**

INDIAN ECONOMIC DEVELOPMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCCA1		T			3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
	Contents							No. of Hours	
<b>Unit I</b>	<b>Economic Development and Growth</b> Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure-Factors affecting Economic Development							<b>12</b>	
<b>Unit II</b>	<b>Classification of Nations on the basis of development</b> Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development							<b>12</b>	
<b>Unit III</b>	<b>National Income</b> Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare							<b>12</b>	
<b>Unit IV</b>	<b>Public Finance</b> Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.							<b>12</b>	
<b>Unit V</b>	<b>Money Supply</b> Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply							<b>12</b>	
<b>TOTAL</b>							<b>60</b>		

<b>Course Outcomes</b>	
<b>CO1</b>	Elaborate the role of State and Market in Economic Development
<b>CO2</b>	Explain the Sectorial contribution to National Income
<b>CO3</b>	Illustrate and Compare National Income at constant and current prices.
<b>CO4</b>	Describe the canons of public expenditure
<b>CO5</b>	Understand the theories of money and supply
<b>Textbooks</b>	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
<b>Reference Books</b>	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarthi : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.jstor.org">http://www.jstor.org</a>
2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>
3	<a href="http://www.epw.in">http://www.epw.in</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	3	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	14	15	10	10	10	10	10	13	10
<b>AVERAGE</b>	3	2	2.8	3	2	2	2	2	2	2.2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - I**

<b>PYTHON PROGRAMMING AND LAB</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCCA 2		T	P		3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	Describe the core syntax and semantics of Python programming language.								
<b>LO2</b>	Discover the need for working with the strings and functions.								
<b>LO3</b>	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.								
<b>LO4</b>	Understand the usage of packages and Dictionaries								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	Introduction: Computer algorithms-Computer Hardware- Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output								
<b>Unit II</b>	Control Structures: Boolean Expressions - Selection Control - If Statement- Indentation in Python- Multi-Way Selection -- Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs,Understanding and using ranges.								
<b>Unit III</b>	Functions: Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non-Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python-Variable Scope. Recursion: Recursive Functions								
<b>Unit IV</b>	Objects and their use: Software Objects - Turtle Graphics – Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules -								
<b>Unit V</b>	Dictionaries and Sets: Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling								
	<b>Total</b>								
<b>Course Outcomes</b>									
<b>CO1</b>	Develop and execute simple Python programs								
<b>CO2</b>	Write simple Python programs using conditionals and looping for solving problems								
<b>CO3</b>	Decompose a Python program into functions								
<b>CO4</b>	Represent compound data using Python lists, tuples, dictionaries etc.								
<b>Textbooks</b>									
1	Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.								

2	Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016
3	Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.
<b>Reference Books</b>	
1	Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
2	John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1590282410
3	Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/cec22_cs20/preview">https://onlinecourses.swayam2.ac.in/cec22_cs20/preview</a>

<b>Python Programming Lab</b>	
<b>Learning Objectives:</b> (for teachers: what they have to do in the class/lab/field)	
<ul style="list-style-type: none"> <li>• Acquire programming skills in core Python.</li> <li>• Acquire Object-oriented programming skills in Python.</li> <li>• Develop the skill of designing graphical-user interfaces (GUI) in Python.</li> <li>• Develop the ability to write database applications in Python.</li> <li>• Acquire Python programming skills to move into specific branches</li> </ul>	
<b>Course Outcomes:</b> (for students: To know what they are going to learn)	
<b>CO1:</b> To understand the problem solving approaches	
<b>CO2:</b> To learn the basic programming constructs in Python	
<b>CO3:</b> To practice various computing strategies for Python-based solutions to real world problems	
<b>CO4:</b> To use Python data structures - lists, tuples, dictionaries.	

<b>List of Programs</b>	
<ol style="list-style-type: none"> <li>1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user’s choice.</li> <li>2. Write a Python program to construct the following pattern, using a nested loop <pre style="text-align: center;"> * ** *** **** ***** ***** *** ** *</pre> </li> <li>3. Program to calculate total marks, percentage and grade of a student. Marks obtained</li> </ol>	

in each of the five subjects are to be input by user. Assign grades according to the following criteria:

Grade A: Percentage  $\geq 80$                       Grade B: Percentage  $\geq 70$  and  $< 80$   
Grade C: Percentage  $\geq 60$  and  $< 70$       Grade D: Percentage  $\geq 40$  and  $< 60$   
Grade E: Percentage  $< 40$

4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
5. Write a Python script that prints prime numbers less than 20.
6. Program to find factorial of the given number using recursive function.
7. Write a Python program to count the number of even and odd numbers from array of N numbers.
8. Write a Python class to reverse a string word by word.
9. Read a file content and copy only the contents at odd lines into a new file.
10. Create a Turtle graphics window with specific size.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

**Learning Resources:**

- **Recommended Texts**
  1. Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.
  2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016
- **Reference Books**
  1. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.
  2. Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
  3. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
  4. Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009

<b>BUSINESS COMMUNICATION</b>									
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
<b>23BCCA3</b>		<b>T</b>			<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
<b>LO2</b>	To develop the students to understand about trade enquiries								
<b>LO3</b>	To make the students aware about various types of business correspondence.								
<b>LO4</b>	To develop the students to write business reports.								
<b>LO5</b>	To enable the learners to update with various types of interviews								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout							<b>12</b>	
<b>Unit II</b>	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars							<b>12</b>	
<b>Unit III</b>	<b>Banking &amp; Insurance Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence							<b>12</b>	
<b>Unit IV</b>	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing							<b>12</b>	
<b>Unit V</b>	<b>Interview Preparation</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile							<b>12</b>	
	<b>TOTAL</b>							<b>60</b>	

<b>Course Outcomes</b>	
<b>CO1</b>	Acquire the basic concept of business communication.
<b>CO2</b>	Exposed to effective business letter
<b>CO3</b>	Paraphrase the concept of various correspondences.

<b>CO4</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
<b>CO5</b>	Acquire the skill of preparing an effective resume
<b>Textbooks</b>	
<b>1</b>	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
<b>2</b>	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
<b>3</b>	K.P. Singha, Business Communication, Taxmann, New Delhi.
<b>4</b>	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
<b>5</b>	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
<b>Reference Books</b>	
<b>1</b>	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
<b>2</b>	Rithika Motwani, Business communication, Taxmann, New Delhi.
<b>3</b>	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
<b>4</b>	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
<b>5</b>	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
<b>2</b>	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
<b>3</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

BUSINESS ENVIRONMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCCA4		T			3	4	25	75	100

Course Objectives		
<b>CO1</b>	To understand the nexus between environment and business.	
<b>CO2</b>	To know the Political Environment in which the businesses operate.	
<b>CO3</b>	To gain an insight into Social Environment.	
<b>CO4</b>	To familiarize the concepts of an Economic Environment.	
<b>CO5</b>	To learn the trends in Global Environment.	
Course Contents		
	Contents	No. of Hours
<b>Unit I</b>	<b>An Introduction</b> The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	<b>12</b>
<b>Unit II</b>	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	<b>12</b>
<b>Unit III</b>	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.	<b>12</b>
<b>Unit IV</b>	<b>Economic Environment</b> Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	<b>12</b>
<b>Unit V</b>	<b>Technological Environment</b> Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
Course Outcomes		
<b>CO1</b>	Remember the nexus between environment and business.	
<b>CO2</b>	Apply the knowledge of Political Environment in which the businesses operate.	

<b>CO3</b>	Analyze the various aspects of Social Environment.
<b>CO4</b>	Evaluate the parameters in Economic Environment.
<b>CO5</b>	Create a conducive environment for business to operate globally.
<b>Textbooks</b>	
1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
<b>Reference Books</b>	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
<b>Web Resources</b>	
1	<a href="http://www.mbaofficial.com">www.mbaofficial.com</a>
2	<a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a>
3	<a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a>

**FIRST YEAR – SEMESTER – II**

INSURANCE AND RISK MANAGEMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCCA5		T			3	4	25	75	100

Course Objectives		
CO1	To know the concepts and principles of contract of insurance	
CO2	To understand the basic features of life insurance	
CO3	To gain knowledge on the principles of general insurance	
CO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)	
CO5	To know the risk management process	
Contents		
	Contents	No. of Hours
Unit I	<b>Introduction to Insurance</b> Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.	12
Unit II	<b>Life Insurance</b> Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.	12
Unit III	<b>General Insurance</b> General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	12
Unit IV	<b>Risk Management</b> Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.	12
Unit V	<b>IRDA Act 1999</b> Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.	12
	<b>TOTAL</b>	<b>60</b>
Course Outcomes		
CO1	Identify the workings of insurance and hedging	

<b>CO2</b>	Evaluate the types of insurance policies and settlement
<b>CO3</b>	Settle claims under various types of general insurance
<b>CO4</b>	Know the protection provided for insurance policy holders under IRDA
<b>CO5</b>	Evaluate the assessment and retention of risk
<b>Textbooks</b>	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
<b>Reference Books</b>	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
<b>Web Resources</b>	
1	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>
2	<a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>
3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>

**SECOND YEAR – SEMESTER – III**

<b>BUSINESS MATHEMATICS &amp; STATISTICS</b>									
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
<b>23BCCA6</b>		<b>T</b>			<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

<b>Course Objectives</b>		
<b>CO1</b>	To impart knowledge on the basics of ratio, proportion, indices and proportions	
<b>CO2</b>	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.	
<b>CO3</b>	To familiarise with the measures of central tendency	
<b>CO4</b>	To conceptualise with correlation co-efficient	
<b>CO5</b>	To gain knowledge on time series analysis	
<b>Contents</b>		
	<b>Contents</b>	<b>No. of Hours</b>
<b>Unit I</b>	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.	<b>15</b>
<b>Unit II</b>	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	<b>15</b>
<b>Unit III</b>	<b>Business Statistics Measures of Central Tendency</b> Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	<b>15</b>
<b>Unit IV</b>	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	<b>15</b>
<b>Unit V</b>	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>1</b>	Learn the basics of ratio, proportion, indices and logarithm	
<b>2</b>	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	
<b>3</b>	Determine the various measures of central tendency	
<b>4</b>	Calculate the correlation and regression co-efficients.	
<b>5</b>	Assess problems on time series analysis	
<b>Textbooks</b>		
<b>1</b>	Dr.B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai	

2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan publishing, Pune
4	Dr.S.Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
<b>Reference Books</b>	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
<b>Web Resources</b>	
1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>

**SECOND YEAR – SEMESTER – III**

E- COMMERCE									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCCA7		T			3	4	25	75	100

Course Objectives		
<b>CO1</b>	To know the goals of Electronic commerce	
<b>CO2</b>	To understand the various Business models in emerging E-commerce areas	
<b>CO3</b>	To have an insight on the internet marketing technologies	
<b>CO4</b>	To understand the benefits and implementation of EDI	
<b>CO5</b>	To examine the ethical issues of E-commerce	
Contents		
	Contents	No. of Hours
<b>Unit I</b>	<b>Introduction to E-Commerce</b> Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	<b>9</b>
<b>Unit II</b>	<b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b> E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	<b>9</b>
<b>Unit III</b>	<b>E-Commerce Marketing Concepts</b> The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	<b>9</b>
<b>Unit IV</b>	<b>Electronic Data Interchange &amp; Security</b> Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	<b>9</b>
<b>Unit V</b>	<b>Ethics in E-Commerce</b> Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected	<b>9</b>

	at E-Commerce Websites.	
	<b>TOTAL</b>	<b>45</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Understand the role and features of world wide web	
<b>CO2</b>	Understand the Benefits and model of e-tailing	
<b>CO3</b>	Use the web enabled services	
<b>CO4</b>	Tackle the threats in internet security system	
<b>CO5</b>	Know about the Ethical principles Privacy and Information Rights	
	<b>Textbooks</b>	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi	
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi	
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London	
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida	
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai	
	<b>Reference Books</b>	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai	
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi	
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi	
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai	
5	J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London	
	<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/e/ecommerce.asp">https://www.investopedia.com/terms/e/ecommerce.asp</a>	
2	<a href="https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/">https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/</a>	
3	<a href="https://techbullion.com/the-importance-of-ethics-in-ecommerce/">https://techbullion.com/the-importance-of-ethics-in-ecommerce/</a>	

**SECOND YEAR – SEMESTER – IV**

CONSUMERISM & CONSUMER PROTECTION									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCCA8		T			3	4	25	75	100

Course Objectives		
CO1	To understand the nature of consumers and consumerism	
CO2	To know how consumers are exploited	
CO3	To be familiar with consumer rights and duties	
CO4	To learn about Consumer Protection Act	
CO5	To gain insights into consumerism in India.	
Contents		No. of Hours
Unit I	<b>Consumerism</b> Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	9
Unit II	<b>Consumer Exploitation</b> Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services-Challenges of Consumer Exploitation.	9
Unit III	<b>Consumer Rights and Duties</b> Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	9
Unit IV	<b>Consumerism in India</b> Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	9
Unit V	<b>Consumer Protection Act 2019</b> Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	9
<b>TOTAL</b>		<b>45</b>
Course Outcomes		
CO1	Remember and recall aspects in consumerism	
CO2	Identify the reasons for consumer exploitation	
CO3	Discover the rights and duties of a consumer	
CO4	Create an environment which protects the consumers in India	
CO5	Critically appraise the consumer Protection Act	
Textbooks		

1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
<b>Reference Books</b>	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
<b>Web Resources</b>	
1	<a href="https://lawcorner.in/forms-of-consumer-exploitation/">https://lawcorner.in/forms-of-consumer-exploitation/</a>
2	<a href="https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights">https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights</a>
3	<a href="http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf">http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf</a>

**SECOND YEAR – SEMESTER – IV**

FINANCIAL SERVICES									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCCA9		T			3	4	25	75	100

Course Objectives		
<b>CO1</b>	To impart knowledge on the role and function of the Indian financial system.	
<b>CO2</b>	To enrich their knowledge on key areas relating to management of financial products and services	
<b>CO3</b>	To familiarize students about Venture Capital, Leasing.	
<b>CO4</b>	To make them understand the Credit Rating system.	
<b>CO5</b>	To provide insights into mutual funds and the operation of NSDL and CSDL.	
Contents		
	Contents	No. of Hours
<b>Unit I</b>	<b>Introduction to Financial System</b> Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	<b>12</b>
<b>Unit II</b>	<b>Introduction to Financial Services</b> Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	<b>12</b>
<b>Unit III</b>	<b>Venture Capital and Leasing</b> Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	<b>12</b>
<b>Unit IV</b>	<b>Credit Rating</b> Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	<b>12</b>
<b>Unit V</b>	<b>Mutual Funds</b> Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-Need and Operations- Role of NSDL and CSDL.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
Course Outcomes		
<b>CO1</b>	Summarise the role and function of the financial system	

<b>CO2</b>	Gain practical knowledge on key areas relating to management of financial products and services
<b>CO3</b>	Familiarize students about Venture Capital, Leasing.
<b>CO4</b>	Infer the importance of the Credit Rating system.
<b>CO5</b>	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
<b>Textbooks</b>	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.
<b>Reference Books</b>	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
<b>Web Resources</b>	
1	<a href="https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html">https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html</a>
2	<a href="https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/">https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/</a>
3	<a href="https://scripbox.com/mf/what-is-mutual-fund/">https://scripbox.com/mf/what-is-mutual-fund/</a>