CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)

Nationally Accredited with 'A+' Grade by NAAC

TIRUCHIRAPPALLI

PG & RESEARCH DEPARTMENT OF COMMERCE

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK
(CBCS - LOCF)

B.Com. Business Analytics

2025 -2026 and Onwards

DEPARTMENT VISION

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

DEPARTMENT MISSION

- ➢ To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- ➢ Creating an urge in students to take up entrepreneurship in order to be successful by standing on their feet instead of being dependent on others.
- ➢ Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

PROGRAMME OUTCOMES (PO)

(Commerce and Business Administration)

PO NO.	Programme Outcome On completion of B.Com. / B.Com. CA / M.Com. / B.B.A. Programme, The students will be able to
PO 1	Acquire a strong foundation in the areas of Commerce and Management that needs to respond to the constantly changing Business and Legal environment.
PO 2	Propose and implement appropriate decision in all areas of Business Management specially Finance, Marketing, Human Resources and Operations.
PO 3	Students will be an empowered individual who will emerge an entrepreneur or be employed in various positions in Industry, Academia and Government.
PO 4	Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
PO 5	Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.

PROGRAMME SPECIFIC OUTCOMES FOR B.Com. BUSINESS ANALYTICS
B.Com. BUSINESS ANALYTICS
CURRICULUM [2025–2026 Onwards]

PSO NO	Programme Specific Outcomes Students of B.Com. BUSINESS ANALYTICS will be able to	POs Addressed
PSO1	Comprehend and demonstrate the concepts relating to business, accounting, finance, economics, management, taxation and analytics.	PO1, PO2
PSO2	Understand the digital business practices, processes, design, strategies and attain a high degree of knowledge and application skills in the domain of commerce.	PO2
PSO3	Exhibit the perfect blend of analytical skills and business knowledge to excel as entrepreneur and business analyst.	PO3
PSO4	Adopt emerging technologies, critical thinking and problem solving skills to effectively navigate complex challenges.	PO4, PO5
PSO5	Assess ethical values to appreciate and promote social harmony and environmental sustainability through holistic skills obtained.	PO5

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com. Business Analytics – PROGRAMME STRUCTURE
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the candidates admitted from the academic year 2025 – 2026 onwards)

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
I	I	Language Course - I (LC)	Tamil Ilakkiya Varalaru - I	25ULT1	6	3	3	25	75	100
			Hindi ka Samanya Gyan aur Nibandh	23ULH1						
			Poetry, Grammer and History of Sanskrit Literature	23ULS1						
			Foundation Course : Paper I – French - I	23ULF1						
	II	English Language Course - I (ELC)	General English - I	23UE1	6	3	3	25	75	100
	III	Core Course - I (CC)	Financial Accounting - I	25UCB1CC1	6	5	3	25	75	100
		Core Course - II (CC)	Fundamentals of Business Analytics	25UCB1CC2	6	5	3	25	75	100
		First Allied Course - I (AC)	Excel for Financial Decision (P)	25UCB1AC1P	4	3	3	40	60	100
	IV	Ability Enhancement Compulsory Course-I (AECC)	UGC Jeevan Kaushal - Universal Human Values	25UGVE	2	2	-	100	-	100
		Total			**30**	**21**				**600**

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
II	I	Language Course - II (LC)	Tamil Ilakkiya Varalaru -II	25ULT2	6	3	3	25	75	100
			Hindi Literature & Grammar - II	22ULH2						
			Prose, Grammar and History of Sanskrit literature	23ULS2						
			Basic French -II	22ULF2						
	II	English Language Course - II (ELC)	General English - II	23UE2	6	3	3	25	75	100
	III	Core Course – III (CC)	Financial Accounting - II	25UCB2CC3	6	5	3	25	75	100
		Core Course -IV (CC)	Principles of Marketing	25UCB2CC4	5	5	3	25	75	100
		First Allied Course - II (AC)	Statistics for Business Analytics	25UCB2AC2	5	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course –II(AECC)	Environmental Studies	22UGEVS	2	2	-	100	-	100
		Extra Credit Course	SWAYAM Online Course	As per UGC Recommendations						
		Total			**30**	**21**				**600**

Semester I	Internal Marks: 25		External Marks: 75		
COURSE CODE	**COURSE TITLE**	**CATAGORY**	**Hrs/ Week**	**CREDITS**	
25UCB1CC1	**FINANCIAL ACCOUNTING – I**	**CORE**	**6**	**5**	

Course Objective

- ➢ To understand the basic accounting concepts and standards.
- ➢ To know the basis for calculating business profits.
- ➢ To familiarize with the accounting treatment of depreciation.
- ➢ To learn the methods of calculating profit for single entry system.
- ➢ To gain knowledge on the accounting treatment of insurance claims.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and outline the accounting concepts, rectification of errors and Bank Reconciliation Statement.	**K1**
CO2	Explain the purpose of financial accounting and Non-Profit Organisation	**K2**
CO3	Apply the accounting procedures for recording various financial transactions.	**K3**
CO4	Analyse the various methods of providing depreciation and Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	**K4, K5**
CO5	Analyse and evaluate financial statements in any given context or situation	**K4, K5**

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	3	3	2	2	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation   "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" Indicates there is no Correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.	18	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	**Final Accounts** Final Accounts of Sole Trading Concern-Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. **Accounts of Non-Profit Organisation** Receipt & Payment Accounts – Income &Expenditure Accounts – Balance Sheet – Adjustments.	21	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs. Revaluation **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
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 (Loss of Stock only)	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

VI	**Self Study for Enrichment (Not to be included for External Examination)** Difference between Balance Sheet and Trial Balance, Adjustment and Closing Entries – Negotiable Instrument, Difference between Promissory note and Bills of Exchange.	-	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**

Distribution of Marks: Theory 20% & Problem 80%

Text Books

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. ShuklaGrewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.

Reference Books

1. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Textand Cases. McGraw-Hill Education, Noida.

Web References

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

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr. J. Lalithambigai

Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS./ WEEK	CREDITS
25UCB1CC2	FUNDAMENTALS OF BUSINESS ANALYTICS	CORE	4	3

Course Objective
- To achieve and establish vital understanding of big data application in business intelligence
- To institute the concept of systematic transformation of process-oriented data into information of the underlying business process
- To exhibit knowledge of data analysis techniques and to apply principles of data sciences integrating enterprise reporting

Course Outcome with Cognitive Level
On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Remember and Understand the importance of Analytics in Decision Making and Problem Solving	K1, K2
CO2	Identify business opportunities for data-driven solutions	K3
CO3	Apply the Knowledge of Business Intelligence	K3
CO4	Examine the Business view of Information technology applications	K4
CO5	Recommend data-driven solutions to support decision-making in real-world business situations.	K5

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	2	3	3	3	2	3	3
CO4	3	3	2	3	3	3	2	3	2	3
CO5	3	3	3	2	3	3	2	2	3	3

"1" – Slight (Low) Correlation   "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" Indicates there is no Correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	**Introduction to Business Analytics:** Analytics Landscape – Need for Analytics – Business Analytics: The Science of Data-Driven Decision Making – Descriptive Analytics – Predictive Analytics – Prescriptive Analytics – Big Data Analytics – Machine Learning Algorithms – Framework for Data Driven Decision Making – Analytics Capability Building – Roadmap for Analytics Capability Building – Challenges in Data Driven Decision making and Future – Business Analytics in Practice.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	**Business view of Information Technology Applications:** Core business process – Baldrige Business Excellence framework - Key purpose of using IT in business – Characteristics - Enterprise Applications - Information users and their requirements – **Foundation of Data Science: Descriptive Analytics:** Introduction – Data Types and Scales of Variable Measurement – Types of Variable Measurement Scales – Population and Sample – Measures of Central Tendency – Percentile, Decile and Quartile – Measures of Variation – Measures of Shape.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	**Introduction to OLTP and OLAP:** OLTP – OLAP – Different OLAP Architectures – OLTP and OLAP – Data models for OLTP and OLAP – Role of OLAP Tools in BI Architecture. **Business Intelligence**: Business Intelligence defined – Evolution of BI and Role of DSS, EIS, MIS and Digital Dashboards – Need for BI – BI value chain. **BI Definitions and Concepts**: BI Component Framework – BI Users – Business Intelligence applications – BI roles and responsibilities – BI tools.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	**Basics of Data Integration**: Need for Data Warehouse – Goals – Data Mart – Extract, Transform and Load –Data Integration - Technologies – Data Quality– Data profiling. **Data Modeling**: Basics – Types – Techniques – Fact table – Dimension Table – Typical Dimensional Models – Dimensional modeling life cycle – Designing the Dimensional Model. **BI in Real world**: BI and mobility – BI and cloud computing – BI for ERP systems –Social CRM and BI.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**Data Visualization**: Overview – Tables – Charts – Advanced Data Visualization – Data Dashboards. **Spreadsheet Models**: Building Good Spreadsheet Models – If-Analysis – Some Useful Excel Functions for Modeling – Auditing Spreadsheet Models – Predictive and Prescriptive Spreadsheet Models	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	**Self Study for Enrichment (Not to be included for External Examination)** Probability Theory - Analysis of Variance –	-	CO1, CO2, CO3,	K1, K2, K3,

| | Forecasting Techniques – Skills required for Industry 4.0 | | **CO4, CO5** | **K4, K5** |

Text Books

1. U. Dinesh Kumar (2022). Business Analytics: The Science of Data Driven Decision Making, 2nd Edition, Wiley India Pvt. Ltd.
2. R.N.Prasad and Seema Acharya(2016). Fundamentals of Business Analytics, 2nd Edition, Wiley India Pvt. Ltd.
3. Jeffrey D. Camm, James J. Cochran, Michael J. Fry, Jeffrey W. Ohlmann (2020). Business Analytics, 3rd Edition, Cengage.

Reference Books

1. Haydn Thomas – Demonoid (2015). Business Analysis Fundamentals, Revised Edition, Pearson Education.
2. Sharada, R. Delen,D. & Turban, E (2017). Business Analytics: The Science of Data Driven Decision Making, 2nd Edition, Pearson Education.

Web References

1. https://books.google.co.in/books?id=dlvjDwAAQBAJ&printsec=frontcover&source=gbs_book_other_versions_r&redir_esc=y#v=onepage&q&f=false
2. https://pearson.com/en-au/media/2628253/9781292339061-toc.pdf
3. https://www.pearson.com/en-au/media/anafojmp/9781292339061.pdf?srsltid=AfmBOoqhOrZCJMkw0jIyLJjp2tCChhCcFKbX6PJ91CFH7CNF__EkeioO

Pedagogy

Chalk and talk, Power point Presentation, Demonstration, E-content

Course Designer

Dr. K. Reka
Dr. P. Muthulakshmi

Semester I	Internal Mark: 40		External Mark: 60	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
25UCB1AC1P	EXCEL FOR FINANCIAL DECISION (P)	ALLIED (P)	4	3

Course Objectives

- To Understand and apply advanced formatting techniques, conditional formatting, and data validation to maintain data accuracy and visual appeal.
- To Explore the financial functions for performing calculations, analyzing data, and solving financial problems effectively
- To Create and implement macros to automate repetitive tasks, develop dynamic tools, and perform complex financial statement analysis.

Course Outcomes and Cognitive Level Mapping

CO Number	Course Outcome	Cognitive Level
CO1	Able to efficiently use Excel's sorting, filtering, conditional formatting, and data validation tools to organize and ensure data accuracy.	K1
CO2	Analyze and apply financial functions to solve financial problems in Excel.	K2, K3
CO3	Apply statistical techniques to interpret and analyze financial data.	K3
CO4	Integrate Excel functions and automation to streamline processes and enhance productivity.	K4
CO5	Evaluate financial data to make informed decisions regarding portfolio management and investment strategies.	K5

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	3	3	2	2	2	3
CO2	3	3	3	2	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	2	3

"1" – Slight (Low) Correlation   "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" Indicates there is no Correlation.

Syllabus

Perform the following in Excel to explore and implement various financial functions, formulas, and macros

1. Formatting and Validation option for Excel
   a. Sorting
   b. Filtering
   c. Conditional formatting
   d. Data validation
2. Formulas and Functions
   a. Arithmetic and Logical Operator
   b. Math Function
   c. Depreciation Functions
   d. What-If the Analysis Tool
3. Financial Function
   a. Loan Calculator (PMT, RATE, NPER)
   b. Interest Calculator (IPMT, PPMT)
   c. Explore Capital Budgeting Functions (NPV, XNPV, IRR, XIRR)
   d. Implement Bond Pricing and Yield Analysis
4. Statistical Function
   a. Compute Average and Standard Deviation
   b. Perform Variance Analysis
   c. Explore Correlation and Covariance
   d. Conduct Trend Analysis and Forecasting
   e. Construct a Simple Portfolio Analysis
5. Macros
   a. Record and Write Macro
   b. Develop a Dynamic Macro
   c. Create a Financial statement Analyzer

Web References

1. https://www.youtube.com/watch?v=SPF6r7M9BLQ
2. https://www.geeksforgeeks.org/basic-math-formulas/
3. https://indiafreenotes.com/financial-functions-npv-pmt-pv-fv-rate-irr-db-sln-syd/
4. https://www.youtube.com/watch?v=GkqQoMYPFxU
5. https://www.geeksforgeeks.org/macros-in-excel/

Course Designer

Ms. R.Rita Jenifer, Associate Professor, Department of computer Science
Dr. R.Sangeetha, Assistant Professor, Department of computer Science
Ms.R.Ramya, Assistant Professor, Department of computer Science

Semester I	Marks:100			
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**Hours /Week**	**CREDITS**
25UGVE	**UGC JEEVAN KAUSHAL - UNIVERSAL HUMAN VALUES**	**ABILITY ENHANCEMENT COMPULSORY COURSE-I (AECC)**	**2**	**2**

Course Objectives

1. To enable the learners to learn the values of love and compassion.

2. To foster the values of righteousness and service among the learners.

3. To enhance the morale of the learners by inculcating the values renunciation and peace.

4. To inspire the learners to practice the basic human values so as to make them become responsible citizens of the Nation.

Course Outcomes and Cognitive Level Mapping

On the successful completion of this course, the students will able to

CO Number	CO Statement	Cognitive Level
CO1	Define, Recall, explain, demonstrate and outline, the values of Love, Compassion, Truth, Non-Violence, Ahimsa, Righteousness and Service, Renunciation (sacrifice) & Peace.	K1, K2
CO2	Identify and apply the values of Love, Compassion, Truth, NonViolence, Ahimsa, Righteousness and Service, Renunciation (sacrifice) & Peace.	K3
CO3	Analyse, categorize, compare, list, the values of Love, Compassion, Truth, Non-Violence, Ahimsa, Righteousness and Service, Renunciation (sacrifice) & Peace.	K4
CO4	Explain the values of Love, Compassion, Truth, Non-Violence, Ahimsa, Righteousness and Service, Renunciation (sacrifice) & Peace.	K5
CO5	Elaborate, Discuss the values of Love, Compassion, Truth, Non-Violence, Ahimsa, Righteousness and Service, Renunciation (sacrifice) & Peace.	K6

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	**Love and Compassion Introduction:** what is love? Forms of love for self, parents family friend, spouse community, nation, humanity and other beings both for living and non-living	7	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

II	**Truth and Non - Violence Introduction:** what is truth? Universal truth, truth as value, truth as fact (veracity. sincerity, honesty among others) Individuals who are remembered in history for practicing this value Narratives and anecdotes from history, literature including local folklore Introduction: what is non violence? Its need. Love, compassion, empathy sympathy for others as prerequisites for non violence Ahimsa as non -violence and non- killing. Individuals and organisations that are known for their commitment to non - violence Narratives and anecdotes about non - violence from history and literature including local Folklore	6	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	**Righteousness and Service Introduction:** What are Righteousness and service? Righteousness and dharma, Righteousness and Propriety III Forms of service for self, parents, family, friend, spouse, community, nation, humanity and other beings - living and non - living persons in distress for disaster. Individuals who are remembered in history for practicing Righteousness and Service Narratives and anecdotes dealing with instances of Righteousness and Service from history, literature, including local Folklore	6	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	**Renunciation (sacrifice) & Peace Introduction:** What is renunciation? Renunciation and sacrifice. Self- restraint and ways of overcoming greed. Renunciation with action as true renunciation. What is peace? It's need, relation with harmony and balance. Individuals who are recommended in history for practicing Renunciation and sacrifice. Individuals and organisations that are known for their commitment to peace. Narratives and anecdotes from history and literature including local folklore about individuals who are remembered for their renunciation and sacrifice. Narratives and anecdotes about peace from history and literature including local folklore practicing peace	6	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	**Practicing human values:** what will learners learn gain if they practice human values? What will learners lose if they Don't Practice human values? Sharing learner's individual and/ or group experience(s) Simulated situations Case studies; Human values Vs Moral Values: Changing Values in Society .	5	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
VI	**Self Study for Enrichment** Learners need to list ways of practising the values Love and	-	CO1 CO2	

	Compassion, Truth and non - violence, Righteousness and Service, Renunciation (sacrifice) & Peace. Group Discussion needs to be conducted on strategies to promote human values at various levels – family, community, society, nation and global		CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Website References

1. http://gurdjiefffourthway.org/pdf/LOVE%20AND%20COMPASSION.pdf

2. https://iosrjournals.org/iosr-jhss/papers/Vol18-issue4/H01846769.pdf

3. https://www.youtube.com/watch?v=JaxIp8dyBBQ

4. https://core.ac.uk/download/pdf/38646904.pdf

5. https://www.hartford.edu/unotes/_images/submitted_images/Renunciation%20as%2   0t he%20Pa

Pedagogy

Chalk & Talk, Seminar, PPT Presentation, Group Discussion, Blended Method, Flipped Classroom method, Case Presentation, video making, poster designing, preparation of Albumand story writing .

Ability Enhancement Compulsory Course (AECC) I : UGC Jeevan Kaushal - Assessment Rubrics for 100 Marks

1. Designing Posters / video making / preparation of Album – 20 marks

2. Case study presentation / Narration of stories / Writing stories – 20 Marks

3. Writing essay based on the individual life experience following human values – personal, family and society level (minimum 10 pages) – 20 Marks

4. VIVA VOCE - 40 Marks

S. No.	Rubrics for VIVA VOCE	MARKS
1.	Theoretical Knowledge	20
2.	Values Practiced	10
3	Attitude & Commitment	10
	Total	40

There will be no End Semester Examination for this course. The subject teacher will make an assessment of the students' performance based on the above-mentioned components and an internal VIVA VOCE will be conducted by the subject teacher and marks will be awarded and submitted to COE in the prescribed format specified by the Controller of Examinations with the approval of the Head of the respective Departments.

Course Designer: Dr.G.Mettilda Buvaneswari

Semester II	Internal Marks: 25			External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**Hrs/ Week**	**CREDITS**	
25UCB2CC3	**FINANCIAL ACCOUNTING – II**	**CORE**	**6**	**5**	

Course Objectives

- To enable the students to apply the accounting concepts in the preparation of Branch, Departmental and Hire Purchase Accounts
- To develop the skills in the preparation of Partnership Accounts.
- To gain the knowledge on accounting standards for financial reporting.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the accounting procedures relating to the Hire purchase and Instalment System.	**K1**
CO2	Outline the accounting aspects for recording Branch and Departmental Transactions.	**K2**
CO3	Identify the financial transaction of admission and retirement of a partner.	**K3**
CO4	Analyze the accounting treatment for Dissolution of Partnership.	**K4**
CO5	Classify and Determine the Accounting Standards to interpret the performance of business.	**K4, K5**

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1" – Slight (Low) Correlation "2" – Moderate (Medium) Correlation

"3" – Substantial (High) Correlation "-" Indicates there is no Correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	**Hire Purchase and Instalment System** Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	**Branch and Departmental Accounts** Branch Accounts : Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	21	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	**Partnership Accounts - I** Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	**Partnership Accounts - II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**Accounting Standards for financial reporting (Theory only)** Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

VI	**Self-Study for Enrichment (Not to be included for External Examination)** Difference between Balance Sheet and Trial Balance - Types of Partners - Interest on Drawings - Partnership Deed - Difference between Promissory note and Bills of Exchange.	-	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**

Distribution of Marks: Theory 30% & Problem 70%

Text Books

1. Reddy. T.S, Murthy A. (2023). *Financial Accounting*. 9th Revised Edition, Margham Publication.
2. Jain S.P,&Narang K.L. (2020). *Business Accounting*. 6th Edition, Kalyani Publishers
3. Gupta R.L,& Radhaswamy M. (2022). *Financial Accounting*. 8th Edition (Reprint), Sultan Chand & Sons.

Reference Books

1. Dalston L, Cecil &Jenitra L, Merwin. (2015). *Business Accounting*. 4th Edition. Learn Tech Publishers.
2. Arulanandam M.A, Raman K.S. (2019). *Advanced Accountancy*. 8th Edition, Himalaya Publishing House.
3. Dr.Shukla.S.M. (2023). *Financial Accounting*. 52nd Revised Edition. Sultan Chand Publication.

Web References

1. https://www.yourarticlelibrary.com/accounting/partnership-account/partnership-accounts-on-retirement-or-death-accounting-procedure/52380
2. https://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS_%20Assignment%20Solutions.pdf
3. https://static.careers360.mobi/media/uploads/froala_editor/files/Hire-Purchase-and-Instalment-Sale-Transactions.pdf
4. https://www.freshbooks.com/en-za/hub/accounting/departmental-accounting

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr.R.Abirami

Semester II	Internal Marks: 25			External Marks: 75	
COURSE CODE	COURSE TITLE		CATEGORY	Hrs/ Week	CREDITS
25UCB2CC4	PRINCIPLES OF MARKETING		CORE	5	5

Course Objective

- To enable the students to understand the basic principles of Marketing concepts.

- To identify the factors and process essential for designing marketing strategy.

- To familiarize the recent development of marketing in the global scenario.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the fundamental concepts of Marketing.	K1
CO2	Explain the role of Market Segmentation and Consumer Behavior in marketing.	K2
CO3	Identify the various components of Marketing Mix.	K3
CO4	Examine the importance of product policy, pricing strategies, distribution channels and promotional programmes for effective marketing.	K4
CO5	Analyse the marketing environment, recent trends in marketing and marketing Strategies.	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation   "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" Indicates there is no Correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	**Introduction to Marketing** Market – Meaning – Definition - Classification of Markets. Marketing - Meaning – Definition – Need and Importance – Functions of Marketing – Difference between Marketing and Selling - Evolution of Marketing Concepts - Marketing Mix – 4 P's and 7 P's of Marketing - 7 O's Framework.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	**Market Segmentation & Consumer Behaviour** Market Segmentation: Meaning – Definition – Benefits – Criteria for segmentation – Types of segmentation –, Targeting, Positioning & Repositioning. Consumer Buying Behaviour – Importance – Types of Buyers - Freudian theory in Consumer Behaviour - Buying Process and Post Purchase Behaviour.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	**Product and Price** Product – Policy - Market Research – New Product Development – Product Failure - Product Life Cycle. Branding and Packaging. Pricing – Policies – Objectives – Factors Influencing Pricing– Kinds of Pricing – Pricing Strategies.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	**Distribution and Promotion** Channels of Distribution – Importance – Functions - Channel Members –Types. Sales Promotion – Objectives – Advantages and Limitations - Elements of promotion– Effectiveness of Sales Promotion. Advertising – Objectives – Features – Functions – Benefits - Kinds – Traditional vs. Digital Media.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**Competitive Analysis and Strategies** Global Market Environment — Social Responsibility and Marketing Ethics – Market Information System - Marketing Regulation. Marketing Strategies: Niche Marketing - Relationship Marketing – Green Marketing – Guerrilla Marketing – Ambush Marketing - Digital Marketing. Innovations in Marketing.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	**Self-Study for Enrichment (Not to be included for External Examination)** Consumer goods and Industrial Goods – Basic Service Marketing Concepts – Theories of Consumer Behaviour. - Cyber threats in online marketing.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. Pillai. R.S. N, Bagavathi.V(2017). *Marketing Management*. Revised Edition. S. Chand &Co.

2. Dr. Rajan Nair.N. Sanjith R Nair. (2019). *Marketing*. Revised Edition. Sultan Chand &Sons.

3. Dr. Gupta. C.B, Dr.N. Rajan Nair. (2019). *Marketing Management*. Revised Edition. Sultan Chand & Sons.

Reference Books

1. Chandrasekar. K.S. (2019). *Marketing Management.*Revised Edition.Vijay Nicole Imprints Private Ltd.
2. Dr.Varshney.R.L, Dr.Gupta.S.L.(2016). *MarketingManagement.*Revised Edition .Sultan Chand &Sons.
3. Philip Kotler, Gray Armstrong, Sridhar Balasubramanian, PrafullaAgnihotri. (2023). *Principles of Marketing*, Revised Edition. Pearson.

Web References

1. https://www.techfunnel.com/martech/modern-marketing-concepts-marketing-management/

2. https://www.questionpro.com/blog/consumer-behavior-definition/

3. https://www.studysmarter.co.uk/explanations/marketing/pricing/

4. https://www.techtarget.com/searchitchannel/definition/distribution-channel

5. https://www.coursera.org/articles/marketing-trends

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr. C. Subha

Semester II	Internal Marks: 25			External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs/ Week	CREDITS	
25UCB2AC2	STATISTICS FOR BUSINESS ANALYTICS	ALLIED	5	3	

Course Objectives

- Understand the basic concepts of statistics in relation to business environment.
- Identify and quantify potential risks to take proactive measures
- Analyze data to optimize production, manage inventory, and improve processes.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	**Interpret** and solve real life business problems using the concepts of Statistics.	K1
CO2	**Apply** the various sampling techniques in real life business problems.	K2, K3
CO3	**Identity** the business and economic data graphically and numerically and explain relationship between graphs and numerical data.	K3, K4
CO4	**Organize** and **summarize** Statistical data using descriptive Statistics. Also Predict relevant relationship between business variables using Correlation and Regression analysis,	K3, K2
CO5	**Analyze** the price and quantity index numbers.	K4

Mapping of CO with PO and PSO

COs/POs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	2	2	2
CO3	3	3	2	3	3	3	3	2	2	2
CO4	3	3	2	3	3	3	3	2	2	2
CO5	3	3	2	3	3	3	3	2	2	2

"1" – Slight (Low) Correlation   "2" – Moderate (Medium) Correlation

"-" indicates there is no correlation   "3" – Substantial (High) Correlation

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Meaning and Scope: Origin and growth-Meaning – Definitions- Scope and Uses - Limitations of Statistics. Collection of data: Methods of collection of Primary Data – Mailed Questionnaire Method – Characteristics of a Good Questionnaire. Sampling Techniques: Definition – Methods of Sampling – Systematic Random Sampling Stratified Random Sampling, Non- Random Sampling Methods.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Classification and Tabulation: Classification: Geographical Classification - Discrete or Ungrouped Frequency Distribution – Continuous or Grouped Frequency Distribution. Tabulation: Object - Parts of a table – Format of a Table – General Rules of Preparing Tables - Kinds of Tables – Difference between Classification and Tabulation. Diagrams and Graphs: Types of Diagrams – One Dimensional Diagrams – Graphs of Frequency Distributions.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Measures of Central Tendency: Arithmetic Mean, Median and Mode - Measures of Dispersion: Range-Quartile Deviation-Mean Deviation - Standard Deviation (Simple Problems Only).	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Simple Linear Correlation: Scatter Diagram -Karl Pearson's correlation coefficient - Spearman's Rank correlations coefficient. Simple Linear Regression: Uses – Difference between Correlation and Regression -Two Regression lines – Methods of Forming the Regression Equations - Properties of Regression lines and Coefficients (Simple Problems Only).	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Index Numbers: Simple or Unweighted Aggregatives Method – Simple or Unweighted Averages of Relatives Method-Weighted Aggregatives Methods - Weighted Averages of Relatives Method -Test of consistency and Adequacy - Time Reversal test - Factor reversal test – Fixed Base – Chain Base – Cost of living index Number.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
	Self-Study for Enrichment (Not to be included for External Examination) Primary and Secondary data- Methods Collection of	-	-	-

VI	Primary data - Types of Classification - Less than Cumulative Frequencies – More than Cumulative Frequencies - Merits and Demerits of Mean Median and Mode- Merits and Demerits of Measures of Dispersion- Coefficient of Variation – Unit Test.			

Text Books

Navanitham P A. (2022). Business Statistics. Reprint, Jai Publishers.

Chapters and Sections

Unit – I	Chapter 1	Page No.1-5, 9-19
	Chapter 3	Page No.29, 32-34
	Chapter 4	Page No.42-55
Unit -II	Chapter 5	Page No. 66-77, 83-91, 102-110, 114-121 & 131-146.
Unit -III	Chapter 7	Page No.159-194, 196-210, 212-249.
	Chapter 8	Page No.301-340
Unit -IV	Chapter 12	Page No.503-522
	Chapter 13	Page No.540-569
Unit -V	Chapter 10	Page No.444-456 & 458-471

Reference Books

1. Gupta S.P. (2022). Statistical Methods. 46th Edition, Sultan Chand & Sons.
2. Vittal P.R. (2020). Business Statistics. Reprint, Margham Publications.
3. Sharma J.K. (2018). Business Statistics. 5th Edition, Vikas Publishing House Pvt., Ltd.

Web References

1. https://www.slideshare.net/slideshow/introduction-to-business-analytics-242918770/242918770
2. https://www.aalimec.ac.in/wp-content/uploads/Material/cse/3/CCW331%20-%20Business%20Analytics.pdf
3. https://rcub.ac.in/econtent/ug/bcom/sem4/Business%20Statistics%20Unit%204%20Correlation%20and%20Regression.pdf
4. https://www.youtube.com/watch?v=Rbxo1Eby3CA
5. https://www.lpu.in/SLMs/Master%20of%20Computer%20Applications/Sem4/DEMGN801_BUSINESS_ANALYTICS.pdf
6. https://www.youtube.com/watch?v=WtMauAbrIKg

Pedagogy

Chalk and Talk, Power Point Presentation, Group discussion, Seminar and Assignment.

Course Designers

1. Ms. P. Sangeetha
2. Ms. A. Gowrishankari

Semester: II	Internal Marks:100			
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HRS/ WEEK**	**CREDITS**
22UGEVS	ENVIRONMENTAL STUDIES	ABILITY ENHANCEMENT COMPULSORY COURSE - II	2	2

Course Objective

- To train the students to get awareness about total environment and its related problems and to make them to participate in the improvement and protection of the environment.

Course Outcome and Cognitive Level Mapping

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Outline the nature and scope of environmental studies	**K1, K2**
CO2	Illustrate the various types of natural resources and its importance.	**K2**
CO3	Classify various types of eco system with its structure and function.	**K2, K3**
CO4	Develop an understanding of various types of pollution and biodiversity.	**K3**
CO5	List out the various types of social issues related with environment and explain protection acts	**K4, K5**

Mapping of CO with PO and PSO

Cos	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	3	3	2	2	3	2	3
CO2	3	3	2	3	3	3	2	3	3	3
CO3	2	3	3	2	3	3	3	3	3	2
CO4	2	3	3	3	2	3	2	3	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1"–Slight (Low) Correlation "2" – Moderate (Medium) Correlation

"3"–Substantial (High) Correlation "-"indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COS	COGNITIVE LEVEL
I	Introduction to environmental studies Definition, scope and importance. Need for public awareness	06	CO1,CO2, CO3,CO4	K1, K2, K3,
II	**Natural Resources: Renewable and non-renewable resources:** Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems. Mineral resources: Useandexploitation,environmentaleffectsofextracting andusingmineralresources. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. Land resources: Land as resources, land degradation, man induced Land slides, soil erosion and desertification. g. Role of an individual in conservation of natural resources.	06	CO1, CO2, CO3, CO4	K1, K2, K3
III	**Ecosystems** Concept, Structure and function of an eco system. Producers, consumers and decomposers Energy flow in the eco system and Ecological succession. Food chains, food webs and ecological pyramidsIntroduction,types,characteristicfeatures,structureandfunctionofthefollowingecosystem:-Forestecosystem,GrasslandecosystemandDesertecosystem,Aquaticecosystems,(ponds,streams,lakes,rivers,oceans,estuaries)	06	CO1, CO2, CO3,CO4	K1, K2, K3

IV	**Bio diversity and Environmental Pollution** Introduction, types and value of biodiversity. India as a mega diversity nation. Hot-spots ofbiodiversity.Threatstobiodiversity:habitatloss,poachingofwildlife,man-wildlifeconflicts.Endangeredandendemicspecies ofIndia.Conservationofbiodiversity:In-situand Exsituconservationofbiodiversity.Definition,Causes,effectsandcontrolmeasuresof: a. Air Pollution b. Water Pollution c. Soil Pollution d. Noise pollution e. Nuclear hazards Solid waste Management: Causes, effects and control measures of urban and industrial wastes. E Waste Management: Sources and Types of E-waste. Effect of E waste on environment and human body. Disposal of E-waste, Advantages of Recycling E -waste. Role of an individual in prevention of pollution. Disaster management: floods, earthquake, cyclone and landslides.	06	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**Social Issues and the Environment** Water conservation, rain water harvesting, water shed management. Climate change, global warming, acid rain, ozone layer depletion, Wastel and reclamation. **Environment Protection Act** Wild life Protection Act. Forest Conservation Act. Population explosion–Family Welfare Programmes Human Rights-Value Education.HIV/ AIDS- Women and Child Welfare. Role of Information Technology in Environment and human health.	06	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4, K5
VI	**Self-Study for Enrichment** **(Not to be included for End Semester Examination)** Global warming – climate change – importance of ozone – Effects of ozone depletion. Biogeography – history, ecology and conservation. International laws and policy	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

References

1. Beard, J.M. 2013. Environmental Chemistry in Society (2nd edition). CRC Press.

2. Girard, J. 2013. Principles of Environmental Chemistry (3rd edition). Jones & Bartlett.

3. Brebbia, C.A. 2013. Water Resources Management VII. WIT Press.

4. Pandit, M.K. &Kumar, V. 2013. Land use and conservation challenges in Himalaya: Past, present and future. In: Sodhi, N.S., Gibson, L. & Raven, P.H. Conservation Biology: Voices from the Tropics. pp. 123-133. Wiley-Blackwell, Oxford, UK (file:///Users/mkpandit/Downloads/Raven%20et%20al.%202013.%20CB%20Voices%20from %20Tropics%20(2).pdf)

5. Hites, R.A. 2012. Elements of Environmental Chemistry (2nd edition). Wiley & Sons.

6. Harnung, S.E. & Johnson, M.S. 2012. Chemistry and the Environment. Cambridge University Press.

7. Boeker, E. &Grondelle, R. 2011. Environmental Physics: Sustainable Energy and Climate Change.

8. Wiley.Forinash, K. 2010. Foundation of Environmental Physics. Island Press.

9. Evans, G.G. & Furlong, J. 2010. Environmental Biotechnology: Theory and Application (2nd edition). Wiley-Blackwell Publications.

10. Williams, D. M., Ebach, M.C. 2008. Foundations of Systematic and Biogeography. Springer

11. Pani, B. 2007. Textbook of Environmental Chemistry. IK international Publishing House.

12. Agarwal,K.C.2001 Environmental Biology, Nidi Public Ltd Bikaner.

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Dr. B. Thamilmarai Selvi

Ability Enhancement Compulsory Course II (AECC) : Environmental Studies

(22UGEVS)Assessment Rubrics for 100 Marks

1. Documentary (or) Poster Presentation (or) Elocution-25 Marks

2. Quiz (or) MCQ Test-25 Marks

3. Album Making (or) Case study on a topic (or) Field Visit -25 Marks

4. Essay Writing (or) Assignment (Minimum 10 pages) -25 Marks

There will be no End Semester Examination for this course. However, the subject teacher willevaluate the above mentioned components based on the performance of the students and submit the marks out of 100 (in the format to be supplied by the COE) with the approval of the concerned Head of the Department to the COE along with CIA marks of other courses.