BHARATHIARUNIVERSITY::COIMBATORE641046

BachelorofCommerceCurriculum(AffiliatedColleges)

(Forthe studentsadmitted during the academicyear 2025– 26 onwards)

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
FIRSTSEMESTER								
I	11T	Language-I	4	6	-	25	75	100
II	12E	English-I	4	6	-	25	75	100
III	13A	Core I Principles of Accountancy	4	6	-	25	75	100
III	13B	**Core II–Business Organization & Management**	4	6	-	25	75	100
III	1AA	Allied Paper I–Agricultural Economy of India	3	4	-	20	55	75
IV	IFA	Environmental Studies#	2	2	-	-	50	50
	Total		**21**	**30**		**120**	**405**	**525**
SECONDSEMESTER								
I	21T	Language-II	4	6	-	25	75	100
II	22E	English-II	2	4	-	25	25	50*
	2NM	Over view of English Language Communication	2	2		25	25	50*
III	23A	Core III–Financial Accounting	4	6	-	25	75	100
III	23B	Core IV – Principles of Marketing	4	6	-	25	75	100
III	2AB	Allied Paper II –Economic Analysis	3	4	-	20	55	75
IV	2FB	Value Education – Human Rights#	2	2	-	-	50	50
	Total		**21**	**30**		**145**	**380**	**525**
THIRDSEMESTER								
I	31T	Language-III	4	6		25	75	100
II	32E	English-III	4	4		25	75	100
III	33A	Core V –Higher Financial Accounting	4	5`		25	75	100
III	33B	CoreVI–Commercial Law	4	4		25	75	100
III	33C	Core VII – **Executive Business Communication**	**3**	**4**		20	55	**75**
III	3AC	Allied : III - Mathematics for Business	3	3		20	55	75
IV	3NM	**Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability**	**2**	**2**		25	75	100
IV	3FC	Tamil@/AdvancedTamil#(or)Non-MajorElective–I YogaforHumanExcellence# /Women'sRights#Constitution ofIndia#	1	1		-	25	25

IV	3FD	**Health and Wellness @**	**1**	**1**		**25**	**-**	**25**
		Total	**26**	**30**		190	510	**700**
	FOURTHSEMESTER							
I	41T	Language-IV	4	6		25	75	100
II	42E	English-IV	4	4		25	75	100
III	43A	Core VIII – Corporate Accounting-I	4	5		25	75	100
III	43B	CoreIX–Company Law and`Secretarial Practice	4	4		25	75	100
III	43P	Core – X- **Computer Application Practical (MSWord, Excel , Power Point , Access and Tally)**	3		4	20	55	75
III	4AD	Allied:IV:Statisticsfor Business	3	3		20	55	75
IV	4NM	**Skill based Subject-II: NaanMudhalvan—Employability Skills**	2	2		**25**	**75**	**100**
IV	4FE	Tamil@/ AdvancedTamil# (or)Non-majorelective-II:GeneralAwareness#	2	2		**-**	50	**50**
		Total	**26**	**26**	4	**165**	**535**	**700**
	FIFTHSEMESTER							
III	53A	CoreXI–Corporate Accounting-II	4	6		25	75	100
III	53B	CoreXII–Banking Theory Law and Practices	4	5		25	75	100
III	53C	CoreXIII–Cost Accounting	4	6		25	75	100
III	53D	CoreXIV–IncomeTax Law and Practice	4	6		25	75	100
III	**5EA/5EB /5EC**	Elective–I : A. Business Finance B. Fundamentals of Insurance **C. Fundamentals of Business Research**	4	5		25	75	100
IV	5NM	Skill Based Subject-III: Naan Mudhalvan- Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services	2	2		25	75	100
	Total		**22**	**30**		**150**	**450**	**600**
	SIXTHSEMESTER							
III	63A	Core XV – Management Accounting	4	6		25	75	100
III	63B	CoreXVI-Principlesof Auditing	4	6		25	75	100

III	63C	CoreXVII-IndirectTaxes	4	6		25	75	100
III	6EA/6EB /6EC	Elective–II: A. Entrepreneurial Development **B. Human Resource Management** C. **International Business**	4	5		25	75	100
III	6ED/6EE /6EF	Elective–III: D. Financial Markets E. **Intellectual Property Rights** F. Project Work	4	5		25	75	100
IV	6NM	Skill based Subject-IV- **NaanMudhalvan- Banking and Audit Essentials for Employability**	2	2		**25**	**75**	**100**
V	67A	ExtensionActivities@	2	-	-	50	-	50
		TOTAL	24	30		200	450	650
		GRANDTOTAL	140	180		970	2730	3700

- * English II-University semester examination will be conducted for 25 marks
- Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offeredbyrespective course teacher.

@NoUniversityExaminations.OnlyContinuousInternalAssessment(CIA)
#NoContinuous InternalAssessment (CIA).OnlyUniversityExaminations.

ListofElectivePapers(Collegescanchooseanyoneofthepaperaselectives)		
Elective–I	A	Business Finance
	B	Fundamentals of Insurance
	C	**Basics of Business Research Methods**
Elective–II	A	Entrepreneurial Development
	B	**Human Resource Management**
	C	**International Business**
Elective-III	D	Financial Markets
	E	**Intellectual Property Rights**
	F	Project Work

First Semester

Course code	13A		L	T	P	C
Core-1		**Principles of Accountancy**	**6**			**4**
Pre-requisite		**Basic knowledge in Accountancy**	**Syllabus Version**		2025-2026	

CourseObjectives:

The main objectives of this course are to:

1. To enable the students to learn basic Principles of Accountancy.
2. To make the students skill fully to prepare and present the final accounts of sole trader.
3. To learn about various types of errors and calculation of depreciation in accounts.
4. To understand about bank reconciliation statement and accounting for professionals
5. To provide knowledge about consignment and joint ventures

Expected Course Outcomes:

On the successful completion of the course ,student will be able to:

1	RecallingAccountingConceptsandConventionsanduseAccountingrulestorecordbusinesstransactionsintheformofJournal,Ledger,subsidiarybooksand Preparation of Trial Balance.	K1
2	Understanding the steps involved in locating errors and prepare them to Understand the preparation of final accounts for sole traders.	K3
3	Outline the concepts of Bills of exchange, Average due date and Account Current	K2
4	Examine the concepts of consignment and joint venture.	K4
5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.	K4

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

Unit:1		**17--hours**

Fundamentals of Book Keeping – Accounting -Definition – Accounting Concepts and Conventions-Accounting Terms-.-Double Entry System-Accounting Equation–Journal–Ledger –Subsidiary books– Trial balance..

Unit:2		18--hours

Final accounts of a sole trader: Trading A/c, Profit and Loss A/c and Balance Sheet-Adjustments: Closing stock -Outstanding Expenses Accrued Income- Income Received in Advance– Bad debts – Bad debts provisions-Depreciation-Adjustment entries – Errors and rectification.

Unit:3		**15--hours**

Bill of exchange-Accommodation bills –Average due date–Account current

Unit:4		**20--hours**

Accounting for consignments and Joint ventures

Unit:5		**18--hours**

Bank Reconciliation statement –Accounts of Professionals and Non- profit Organization :Receipts and Payments and Income and Expenditure account and Balance sheet

Unit:6	Contemporary Issues	2hours
Expert lectures ,online seminars–webinars		
	Total Lecture hours	90--hours

TextBook(s)	
1.	**S.P.Jaina nd K.L.Narang -Principlesof Accountancy, Kalyani Publishers**
2	N.Vinayakam,P.L.Mani, K.L.Nagarajan –Principles ofAccountancy- S.Chand&CompanyLtd
3	T.S.Grewal–IntroductiontoAccountancy-S.Chand&CompanyLtd.,
4	R.L.Gupta,V.K.Gupta,M.C.Shukla–FinancialAccounting–Sultanchand&sons
ReferenceBooks	
1	K.L.Narang,S.N.Maheswari-AdvancedAccountancy-Kalyanipublishers
2	A.Murthy-FinancialAccounting–MarghamPublishers
3	A.Mukherjee,M.Hanif– ModernAccountancy.Vol.1- TataMcGrawHillCompanie
`RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websites,OtherOnlineresourcesetc.]	
1	**https: bing.com/search?PC=U523&q=principles+of+accounting+lecture+notes+pdf&first=11&FORM =PERE#**
2	**https://www.bing.com/search?q=principles+of+accountancy+swayam+notes&qs=NWU&pq=principles+of+accountancy+swayam+notes&sc=10-38&cvid=C2F0B455F5724BABB04ED049FC405BDA&FORM=QBRE&sp=1#**
3	**https://youtu.be/FFC7fYpnC0M**
CourseDesignedBy:	

Distribution of Marks: This paper consist of theory 20% and 80 % Problems.

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	L

*S-Strong;M-Medium;L-Low

`

Course code	13B		L	T	P	C
Core-2		**Business Organization and Management**	**6**			**4**
Pre-requisite		**Basic knowledge in Management**	**Syllabus Version**	2025-2026		

Course Objectives:

The main objectives of this course are to:

1. To understand different forms of organization
2. To understand various factors affecting business organization
3. To provide understanding about basic terminologies of management and explore the fundamental principles, processs and steps in management including planning
4. To develop knowledge about organizing function in business
5. To explore the concept of motivation in organizational context

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understandingtheconceptsofbusinessanditsformsoforganizationsinvolvedinsole trader, partnership firms, companies and co-operative societies and public enterprise.	K2
2	Analyzing the business factors which are involved in sources of finance.	K4
3	Explaining the concepts based on management and its features and Summarizing the principles and importance of planning	K2
4	Interpreting various concepts based on organization	K1
5	Examining the determinants of behavior and motivation theories	K2

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

Unit:1		**17--hours**

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

Unit:2		**20--hours**

Location of Business–Factors influencing location ,localization of industries-Size of firms-**Trade Association-Chamber of Commerce**.

Unit:3		**20--hours**

Definition of Management–Management and Administration–Nature and Scope of Management -FunctionsofManagement-ContributionofF.W.Taylor–HeniryFayol–MaryParkerFollet–McGregorand Peter F.Drucker- Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans

Unit:4		**17--hours**

Organization–Meaning, Nature and Importance–Process of Organization–Principles of Sound Organization–Organization Structure–Span of Control–Organization Chart-Departmentation –- Span of Management- Delegation and Decentralization–Authority and Responsibility -Staffing

Unit:5		**14--hours**

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership- Importance - Functions- styles

Control: Meaning- Nature - Importance

Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars-webinars		
	Total Lecture hours	**90--hours**

TextBook(s)	
1	Y.K.Bhushan–BusinessOrganisation andManagement –Sultanchand&sons
2	Shukla-Business OrganisationandManagement–S.Chand&CompanyLtd.,
3	Saksena–Business AdministrationandManagement–SahityaBhavan
4	C.B.Gupta,Business Organisation,SultanChand&Sons,NewDelhi ,
5	BusinessManagement-Dinkar–Pagare-Sultan Chand
6	Principles of Management- Jayasankar Margham Publication
ReferenceBooks	
1	Singh.B.P&Chopra-BusinessOrganisation and Management–DhanpatRai &sons
2	R.K.Chopra–OfficeManagement –Himalaya PublishingHouse
3	J.C.Deneyer-OfficeManagement7
4	Principles of Management- Meenakshi Gupta PHI Publication
5	Principles of Management – Radha Prassanna Publishers
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	**http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389**
2	**https://www.youtube.com/watch?v=rqoMeEAFxMo**
3	**https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf**
4	file:///C:/Users/welcome/Downloads/Principles%20of%20Management%20(%20PDFDrive%20).pdf
5	https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	M
CO5	S	S	M	M	L

*S-Strong;M-Medium;L-Low

Course code	1AA		L	T	P	C
Allied-I		**Agricultural Economy of India**	**4**			**3**
Pre-requisite		**Basic knowledge in Agricultural Economy**	**Syllabus Version**		2025-2026	

Course Objectives:

The main objectives of this course are to:

1. To know the agricultural economy of India
2. To understand the condition of agricultural labours
3. To acquire knowledge on land reforms and Farm and Allied non farm sectors as well as **Trade and development**
4. To aware about Agricultural Marketing
5. To understand about the agriculture finance

ExpectedCourseOutcomes:

On the successful completion of the course,student will be able to:

1	Understand the Agricultural Economy of the India and measure the development Of agriculture in India	K2
2	Identifytheproblemsandprospectsof Indianagricultureandimportanceofgreenrevolution.	K2
3	Studytheagriculturalmarketing,pricingandtheireffectmarketingsystem	K2
4	Outline the land tenure and Farm and Allied non farm sectors as well as **Trade and development**	K1
5	Understand the role of agricultural banksforruraleconomicdevelopment	K2

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

Unit:1		**12--hours**

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Ruralpoverty.Agriculture:SpecialFeaturesand–CausesofBackwardness–MeasuresfortheDevelopmentofAgriculture–Progress of Agriculture during the plan period.

Unit:2		**12--hours**

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour –Meaning– Wages and Income labor measures to improve the conditions of labour–Green Revolutions–Effects–Mechanisation–Problems and Prospects- **New technologies in agricultural farming, organic farming, problems, remedial measures,**

Unit:3		**12--hours**

Agricultural Marketing and Pricing :Causes and Consequences of Defective Agricultural MarketingSystem–Measurestoimprovemarketingsystem–AgriculturalPrices–Importance of Price Stability–Causes and consequences of Price fluctuations–Agricultural Price -commission–minimum Prices for Agricultural goods–Procurement policy- **Digital marketing for agriculture**

Unit:4		**12--hours**

Land Tenure system in India–Need for land Reform-abolition of intermediaries-Land Reforms and land Tenure :Meaning of Land Tenure

Farm and Allied non farm sectors-Risks in Agriculture - Farm Income in India - Agricultural Environment and resources - Trade and development - Technical change and human capital.

Unit:5		**10--hours**

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural in debtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance: Co-operative banks and commercial banks–NABARD.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures ,online seminars–webinars		
	Total Lecture hours	**60--hours**
TextBook(s)		
1	Indian Agriculture:Problems, Progress and Proscpects - SankaranS	
2	IndianEconomy - RuddarDuttandSundaram	
ReferenceBooks		
1	The Indian Economy - Dhingra	
2	Indian Economic Problems - AlakGhosh	
3	Agricultural Marketing in India- SS Acharya and NL Agarwal – CBS Publishers and Distributors	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]		
1		
2		
3		
CourseDesignedBy:		

MappingCourseobjectivesandcourseoutcomes

	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	M

*S-Strong;M-Medium;L-Low

Second

Semester

Course code	23A		L	T	P	C
Core-3		**Financial Accounting**	**6**			**4**
Pre-requisite		**Basic Knowledge in Accounting**	**Syllabus Version**	2025-2026		

Course Objectives:

The main objectives of this course are to:

1. To explore various methods of calculating and recording depreciation
2. To make them to understand about royalties and investment accounts
3. To offer an idea about single entry system of accounts
4. To promote knowledge about departmental and branch accounting
5. To inculcate knowledge about hire purchase and installment system of accounting

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Describing the concepts based on depreciation and its methods in books o accounts.	K1
2	Outline about the nature of Investment and Royal excluding Sublease.	K2
3	Identifying the essential characteristics ofsingle entry system.	K3
4	Applying the basic concepts of departmental andbranch accounting.	K4
5	Familiarize the procedure relating to hire purchase and installment in books of Accounts	K2

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

Unit:1		**18--hours**

Accounting for Depreciation – Depreciation Meaning- Causes -need and significance of depreciation- methods of providing depreciation- **Straight line, Written down Value, Annuity, Sinking fund (Excluding changing of Depreciation method)**. **Machine hour rate method- Depletion method** - Reserves and Provision.

Unit:2		**18--hours**

Single Entry system-meaning and features-Statement of affairs method and Conversion method

Unit:3		**18--hours**

Departmental accounts–transfers at cost or selling price –Branch excluding foreign branches

Unit:4		**19--hours**

Hire purchase and installment systems including Hire Purchasing Trading account

Unit:5		**15--hours**

Royalty including Sublease- **Human Resource Accounting** (Theory only) **and Inflation Accounting** (Theory only)

Unit:6	**Contemporary Issues**	**2hours**

Expert lectures, online seminars–webinars

	Total Lecture hours	**90--hours**

TextBook(s)	
1	Advanced Accountancy-R.L.Gupta &M.Radhasamy- Sultanchand&sons
2	Advanced Accountancy-S.P.Jain &K.L.Narang – Kalyani Publishers
ReferenceBooks	
1	Advanced Accountancy-M.C.Shukla &T.S.Grewal-S Chand Publishing
2	Financial Accounting -T.S.Reddy & A.Murthy Margham Publishers
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	**https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf**
2	**https://nios.ac.in/media/documents/Seccouí224New/ch_12.pdf**
3	**www.accountinghub-online.com/accounting-foí-hiíe-puíchase**
Course Designed By:	

Distribution of Marks: This paper consists of theory 20% and 80 % Problems.

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	L

*S-Strong;M-Medium;L-Low

Course code	23B		L	T	P	C
Core-4		Principles of Marketing	6			4
Pre-requisite		Basic knowledge in Marketing	Syllabus Version	2025-2026		

Course Objectives:

The main objectives of this course are to:

1. To conceptualize an idea about marketing and related terms
2. To provide insight about various forms and types of marketing
3. To analyze various components of marketing channels
4. To understand various concepts relating to consumer behavior
5. To introduce the components of marketing mix
6. To understand the importance of retailing in today's context
7. To understand emerging marketing trends and regulatory mechanisms

Expected Course Outcomes:

On the successful completion of the course ,student will be able to:

1	Defining the various concepts and terms related to marketing	K1
2	Explaining about various marketing functions	K2
3	Understanding terms of consumer behaviour and examined about different Concepts related to consumers.	K2
4	Identifying the marketing mix	K1
5	Understanding different provisions related to trends in emerging markets.	K2

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

Unit:1		**18--hours**

Marketing –Definition of market and marketing-Importance of marketing- **Classification of Markets** -Modern Marketing concept-Global Marketing - Marketing Ethics –**Marketing and Government :Bureau of Indian Standards-Agmark**

Unit:2		**18--hours**

Marketing functions-Buying–Selling–Transportation–Storage–Financing –Risk Bearing–Standardization–Market Information

Unit:3		**18--hours**

Market segmentation **- Concept – Benefits** -Consumer Behaviour –meaning–Need for studying consumer behaviour-Factors influencing Consumer behavior -–Customer Relations Marketing. **-Buying motives**

Unit:4		**19--hours**

Marketing Mix–Product mix–Meaning of Product–Product life cycle–Branding- labeling-Price Mix-Importance-Pricing objectives- **Pricing Policies and Methods**–Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen–Importance of retailing in today's context

Unit:5		15--hours
New Approaches in Marketing: –E-marketing –Tele marketing -Web-Based Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Social responsibility in marketing - Ethics in Marketing -Consumerism – Consumer Protecting – Rights of consumers-Forward Trading in Commodities		
Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**90--hours**

TextBook(s)	
1	Marketing Management- RajanSexena- McGraw Hill Education
2	PrinciplesofMarketing-PhilipKotler&GaryArmstrong Pearson/ Prentice Hall
3	MarketingManagement- V.S.Ramasamy and Namakumari-S. Macmillan India Ltd
4	MarketingManagement–S.A.SherlekharandR.Krishnamoorthy,HimalayaPublishingHouse
5	Marketing Management – Dr.N.Misrab Himalaya Publishing House
ReferenceBooks	
1	Marketing-WilliamG.Zikmund&MichaelD'Amico
2	Principles of Marketing- Sontakkai. C N- Kalyani publishers,
3	Marketing-R.S.N.Pillai&Bagavathi
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	**http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf**
2	**http://www.himpub.com/documents/Chapter903.pdf**
3	**http://www.himpub.com/documents/Chapter903.pdf**
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	S	S	S	M	M
CO4	S	S	M	M	M
CO5	S	S	S	S	M

*S-Strong;M-Medium;L-Low

Course code	2AB		L	T	P	C
Allied II		Economic Analysis	4			3
Pre-requisite		Basic knowledge in Economics	Syllabus Version		2025-2026	

Course Objectives:

The main objectives of this course are to:

1. To recall the fundamentals of microeconomics
2. To get insight on law of demand , supply and theories of production
3. To analyse the pricing in different market structure
4. To know the theories on wages, rent ,interest and profit.

Expected Course Outcomes:

On the successful completion of the course ,student will be able to:

1	Understand The Fundamentals of Micro Economic And Theory Consumer Behaviour	K2
2	Learn the concepts of demand and elasticity's of demand	K2
3	Understand theories of production, cost and revenue concepts	K2
4	Analyse the price and output determination under various market structures	K4
5	Acquire knowledge on theories of productivity and wages	K2

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

Unit:1		12--hours

SCOPE AND METHODOLOGY:

Definition of Economics–NatureandScopeofEconomics–Utilityanalysis–Lawofdiminishingutility–Law of EquiMarginalutility–Indifference curve–Approaches of Economic Analysis–Methodology of Economics.

Unit:2		12--hours

ELEMENTS OF DEMAND:

Demand Analysis–Demand Schedule–Law of Demand–Demand Curve– Elasticity of Demand–Price, Income and Cross–Consumer's Surplus.

Unit:3		12--hours

THEORY OF PRODUCTION:

Factors of Production–Law of Diminishing Returns–Law ofVariableProportions–ReturntoScale–LawofSupply-CostandRevenue–ConceptsandCurves.

Unit:4		12--hours

PRODUCT PRICING:

MarketDefinition–Types–EquilibriumUnderPerfectCompetitionofFirmandIndustry–Pricing–Pricing Under Perfect Competition, Monopoly–Price Discrimination -–Pricing Under Monopolistic Competition– Pricing under Oligopoly.

Unit:5		10--hours

FACTORPRICING–Marginal Productivity Theory–Theories of wages , rent, interest and profit.

Unit:6	**ContemporaryIssues**	**2hours**
Expert lectures ,online seminars–webinars		
	TotalLecturehours	**60--hours**

TextBook(s)		
1	EconomicAnalysis	- S.Sankaran
2	PrincipalsofEconomics	- SethM.L.
ReferenceBooks		
1	MicroEconomicTheory	- M.L.Jhingan
2	EconomicAnalysis -S.Sankaran	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]		
1		
2		
4		
CourseDesignedBy:		

Third Semester

<table>
<tr><td>Course code</td><td>33A</td><td></td><td>L</td><td>T</td><td>P</td><td>C</td></tr>
<tr><td colspan="2">Core-5</td><td>Higher Financial Accounting</td><td>5</td><td></td><td></td><td>4</td></tr>
<tr><td colspan="2">Pre-requisite</td><td>Basic knowledge in Accounting</td><td>Syllabus Version</td><td colspan="3">2025-2026</td></tr>
</table>

<table>
<tr><td colspan="3">Course Objectives:</td></tr>
<tr><td colspan="3">The main objectives of this course are to:
1. To provide insight about maintaining partnership accounts
2. To promote understanding about maintaining books of accounts at the time of retirement
3. To offer understanding about dissolution and insolvency of partnership
4. To facilitate knowledge about individual insolvency and claims
5. To promote knowledge about human resource and inflation accounting</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td colspan="3">Expected Course Outcomes:</td></tr>
<tr><td colspan="3">On the successful completion of the course ,student will be able to:</td></tr>
<tr><td>1</td><td>Understandingthebasicconceptsofpartnerandproceduresrelatedtocalculationofratios.</td><td>K2</td></tr>
<tr><td>2</td><td>Acquiring the principle at the time of retirement in the books of partner</td><td>K1</td></tr>
<tr><td>3</td><td>Analyzing dissolution and insolvency of firms and individuals.</td><td>K4</td></tr>
<tr><td>4</td><td>Evaluate the insolvency or loss of individuals or firms.</td><td>K5</td></tr>
<tr><td>5</td><td>Examinetheconceptsbasedonvoyage,Humanresourceandinflationaccounting.</td><td>K4</td></tr>
<tr><td colspan="3">K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create</td></tr>
</table>

<table>
<tr><td>Unit:1</td><td></td><td>15--hours</td></tr>
<tr><td colspan="3">Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities-Calculation of Ratios for Distribution of Profits-Capital Adjustments.</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td>Unit:2</td><td></td><td>15--hours</td></tr>
<tr><td colspan="3">Retirement of Partner-Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill– Adjustment of Goodwill through Capital A/c only -Settlement of Accounts-Retiring Partner's Loan Account with equal Installments only.</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td>Unit:3</td><td></td><td>15--hours</td></tr>
<tr><td colspan="3">Dissolution- Insolvency of Partners-GarnerVsMurray-Insolvency of all Partners-Deficiency A/c-.Piecemeal Distribution -Proportionate Capital Method only.</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td>Unit:4</td><td></td><td>15--hours</td></tr>
<tr><td colspan="3">Insolvency of Individuals and Firms–Fire Claims: Normal Loss–Abnormal Loss</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td>Unit:5</td><td></td><td>13--hours</td></tr>
<tr><td colspan="3">Voyage Accounts–Investment Accounts</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td>Unit:6</td><td>Contemporary Issues</td><td>2hours</td></tr>
<tr><td colspan="3">Expert lectures, online seminars-webinars</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td></td><td>Total Lecture hours</td><td>75--hours</td></tr>
</table>

Text Book(s)	
1	S.P.Jain&K.L.Narang, “Advanced Accounting”,Kalyani Publications,NewDelhi.
2	Reddy&Murthy,“FinancialAccounting”,MarghamPublicatuions,Chennai,2004.
3	Dr.M.A.Arulanandam, Dr.K.S.Raman,“AdvancedAccountancyPart-I”,HimalayaPublication,NewDelhi.
ReferenceBooks	
1	Gupta R.L. &RadhaswamyM.,”Corporate Accounts “, Theory Method and Application - 13thRevised Edition 2006, Sultan Chand&Co.,NewDelhi .
2	ShuklaM.C.,GrewalT.S.&GuptaS.L.,“AdvancedAccountancy”,S.Chand&Co., NewDelhi.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	**http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf**
2	**https://ncert.nic.in/textbook/pdf/leac102.pdf**
3	
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory 20% and 80 % Problems.

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	M	S	L
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	M	S	M

*S-Strong;M-Medium;L-Low

<table>
<tr><td>Coursecode</td><td>33B</td><td></td><td>L</td><td>T</td><td>P</td><td>C</td></tr>
<tr><td colspan="2">Core-6</td><td>Commercial Law</td><td>4</td><td></td><td></td><td>4</td></tr>
<tr><td colspan="2">Pre-requisite</td><td>Basic knowledge in Commercial Law</td><td>Syllabus Version</td><td colspan="3">2025-2026</td></tr>
</table>

Course Objectives:

The main objectives of this course are to:

1. To provide knowledge about basics of business contract
2. To create knowledge about the regulations of agency system
3. To understand the rules of indemnity and guarantee
4. Toofferknowledgeaboutthesaleandtransferofgoodsandtheapplicablelawsandregulati ons

ExpectedCourseOutcomes:

1	Assessing the various elements related business law and contract	K5
2	Interpreting different type of contract and its features	K2
3	Explain about the agency system related to creation and termination of agency	K5
4	Compare between rights and duties of indemnity ,guarantee	K5
5	Examine the distinct between sale and agreement to sell and its features	K4

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

Unit:1		**12--hours**

Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.

Unit:2		**12--hours**

Capacity to contract –Free consent–Quasi contracts –Contingent contracts–Performance of contract– Discharge of contract– Remedies for breach of contract.

Unit:3		**10--hours**

Contract of Agency–Creation of Agency – Personal liability of an Agent–Agency by ratification–Conditions and effects– Termination of Agency.

Unit:4		**12--hours**

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment– Rights and Duties of bailor and bailee–Pledge by non-owners.

Unit:5		**12--hours**

Law of sale of goods–Distinction between sale andagreementtosell–Conditionsandwarrantiestosell–ConditionsandWarranties–TransferofOwnership–TransferoftitlebyNon-owners–Performance of contract of sale–Rights and Duties of buyer– Rights of unpaid seller.

Unit:6	**Contemporary Issues**	**2hours**

Expert lectures, online seminars-webinars

	Total Lecture hours	**60--hours**

TextBook(s)	
1	N.D.Kapoor ------BusinessLaws–Sulthan Chand&Sons
2	R.S.N.Pillai andBagavathy------- BusinessLaws-S.Chand&Co
ReferenceBooks	
1	M.C.Kuchhal----MercantileLaw---VikasPublications
2	K.R.Bulchandani----BusinessLaw---HimalayaPublishingHouse
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	**https://legislative.gov.in/sites/default/files/A1872-09.pdf**
2	**https://www.acecollege.in/CITS_Upload/Downloads/Books/1029_File.pdf**
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M

*S-Strong;M-Medium;L-Low

Course code	33C		L	T	P	C
Core-7		**Executive Business Communication**	4			3
Pre-requisite		**Basic knowledge in Business Communication**	**Syllabus rsion**		2025-2026	

Course Objectives:

The main objectives of this course are to:

1. To provide information on effective business communication and techniques to respond to business queries.
2. To provide knowledge about banking correspondence and company secretarial correspondence

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Outline the importance of effective business communication	K2
2	Understand the intricacies of responding to business related queries	K2
3	Categorizingeffectivecorrespondencewithbanks,insuranceandagencies	K3
4	Examine effective response to company secretarial correspondence	K4
5	Analyze new innovative and effective ideas for business communication	K4

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

Unit:1		**12--hours**

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters-Layout.

Unit:2		**12--hours**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments-Collection Letters– Sales Letters–Circular Letters.

Unit:3		**12--hours**

BankingCorrespondence-InsuranceCorrespondence-AgencyCorrespondence.

Unit:4		**10--hours**

Company Secretarial Correspondence(Includes Agenda ,Minutes and Report Writing)

Unit:5		**12--hours**

Application Letters–Preparation of Resume -Interview :Meaning–Objectives and Techniques of varioustypesofInterviews–PublicSpeech–Characteristicsofagoodspeech–BusinessReportPresentations

Unit:6	**ContemporaryIssues**	**2hours**

Expertlectures,onlineseminars-webinars

	TotalLecturehours	**60--hours**

TextBook(s)

1	**RajendraPalKorahill**,“EssentialsofBusinessCommunication”,SultanChand&Sons,New Delhi, 2006.
2	**Ramesh,MS,&C.CPattanshetti**,“BusinessCommunication”,R.Chand&Co,NewDelh i,2003.

ReferenceBooks	
1	**Rodriquez M V**, “Effective Business Communication Concept” Vikas PublishingCompany,2003.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	https://www.academia.edu/34534809/Lecture_Notes_Business_Communication_A
2	
3	
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes

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

*S-Strong;M-Medium;L-Low

Course code	3AC	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER III		**MATHEMATICS FOR BUSINESS**	**3**	**-**	**-**	**3**
Pre-requisite		**Basics knowledge on Mathematics for Business**	**Syllabus Version**		**2025**	

Course Objectives:

The main objectives of this course are to:

1. Understand and apply basics of applications of mathematics in business
2. Make the students to be ready for solving business problems using mathematical operations.
3. Provide insight knowledge about variables, constants and functions.
4. Gain the knowledge on integral calculus and determining definite and indefinite functions.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts of arithmetic and geometric series and.	K2
2	To remember the methods for solving problems in arithmetic and geometric series	K1
3	Aware of variables, constants and functions and evaluate the first and second order derivatives.	K2
4	To gain knowledge on integral calculus and determining definite and indefinite functions.	K4

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

Unit:1	**SET THEORY**	**8 hours**

Set Theory – Simple and Compound Interest – Effective rate of Interest

Unit:2	**ARITHMETIC AND GEOMETRIC SERIES**	**9 hours**

Arithmetic and Geometric series-problems

Unit:3	**MATRIX**	**9 hours**

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations

Unit:4	**VARIABLES, CONSTANTS AND FUNCTIONS**	**9 hours**

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems

Unit:5	ELEMENTARY INTEGRAL CALCULUS	8 hours
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**45 hours**

Text Book(s)	
1	Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21
2	Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi
Reference Books	
1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=qO1SYFZVmhY
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L
Course Designed By: Dr.A.Manonmani ,Dr.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

Fourth Semester

Course code	43A		L	T	P	C
Core-8		**Corporate Accounting I**	**5**			**4**
Pre-requisite		**Basic knowledge in company accounts**	**Syllabus rsion**		2025-2026	

Course Objectives:

The main objectives of this course are to:

1. To provide basic understanding about the accounts relating to shares and debentures
2. To analyze the final accounts of companies
3. To explore various methods for the valuation of goodwill
4. To assist in the preparation of books of accounts during liquidation of companies

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explaining about the basic provisions towards issue of shares in market	K2
2	Understanding the concepts of debenture and its accounting	K2
3	Analyze the companies final accounts and Managerial Remuneration	K4
4	Estimating methods of goodwill ands hares	K5
5	Examine various procedures related to liquidation of companies	K4

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

Unit:1		**13--hours**

Issue of shares: Par ,Premium and Discount -Forfeiture-Reissue–Surrender of Shares–Right Issue-Meaning of Bonus Issue

Unit:2		**15-hours**

RedemptionofPreferenceShares.Debentures–IssueandRedemption-SinkingFundMethod(excludingOpen Market operations)

Unit:3		**15--hours**

Final Accounts of Companies-Calculation of Managerial Remuneration.

Unit:4		**15--hours**

Valuation of Goodwill and Shares–Need–Methods of valuation of Goodwill and Shares.

Unit:5		**15--hours**

Liquidation of Companies -Statement of Affairs-Deficiency a/c.

Unit:6	**Contemporary Issues**	**2hours**

Expert lectures, online seminars-webinars

	TotalLecturehours	**75--hours**

TextBook(s)	
1	**S.P.Jain&K.L.Narang,**“AdvancedAccounting”,KalyaniPublications,NewDelhi.
2	**Gupta R.L. &RadhaswamyM.** ,”Corporate Accounts “, Theory Method and Application-13thRevised Edition 2006, Sultan Chand &Co.,New Delhi.
3	**Dr.M.A.Arulanandam,Dr.K.S.Raman**,“AdvancedAccountancy,Part-I”,HimalayaPublications, New Delhi.2003.
ReferenceBooks	
1	**GuptaR.L.&RadhaswamyM.**,”CorporateAccounts“,TheoryMethod andApplication-13thRevisedEdition2006,SultanChand&Co.,NewDelhi.
2	**ShuklaM.C.,GrewalT.S.&GuptaS.L.**,“AdvancedAccountancy”,S.Chand&Co.,NewDelhi
3	**Reddy&Murthy,**“FinancialAccounting”,MarghamPublicatuions,Chennai,2004
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	**http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238**
2	**http://www.fimt-ggsipu.org/study/bcom202.pdf**
3	**http://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf**
4	**https://www.bing.com/videos/search?q=youtube+videos+on+corporate+accounting&docid=608009069960966369&mid=A58A95880433907E2FF8A58A95880433907E2FF8&view=detail&FORM=VIRE**
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory 20% and 80 % Problems

MappingCourseobjectivesandcourseoutcomes

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

*S-Strong;M-Medium;L-Low

Coursecode	43B		**L**	**T**	**P**	**C**
Core-9		**Company Law and Secretarial Practice**	**4**			**4**
Pre-requisite		**Basic knowledge in law**	**Syllabus version**	2025-2026		

Course Objectives:

The main objectives of this course are to:

1. To develop a strong foundation regarding corporate laws and provisions
2. To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies
3. To provide insights about corporate secretaryship and rules relating to company meetings.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Define the fundamentals of corporate law	K1
2	Identify the role ,responsibilities, appointment and liabilities of corporate directors	K2
3	Analyzing various winding up procedures, regulations and formalities under law	K4
4	Examine the role of corporate secretaryship and specific conditions	K4
5	Outlinecorporatelevelmeetingswithregardtodutiesofcompanysecretary, Drafting correspondence, Notice, AgendaandMinutes	K2

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

Unit:1		**12--hours**

Formation of Companies–promotion–Meaning–Promoters–theirfunctions– DutiesofPromoters–Incorporation–Meaning–certificationofIncorporation–MemorandumofAssociation –Meaning–Purpose–AlterationofMemorandum–DoctrineofUltravires–ArticlesofAssociation -Meaning–Forms–Contents–AlterationofArticle–RelationshipbetweenArticlesandMemorandum–DoctrineofIndoorManagement–ExceptionstoDoctrineofIndoorManagement –Prospectus–Definitions–Contents–DeemedProspectus–Misstatementinprospectus–KindsofShares and Debentures.

Unit:2		**12--hours**

Directors–Qualification and Disqualification of Directors–Appointment of Directors –Removal of Directors–Director's remuneration–Powers of Directors–Duties of Directors–Liabilities of Directors

Unit:3		**12--hours**

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – CreditorsvoluntaryWindingup–Windingupsubjecttosupervisionofthecourt–ConsequencesofWindingup(General).

Unit:4		**12-hours**

CompanySecretary–Whoisasecretary–Types–Positions–Qualities–Qualifications–AppointmentsandDismissals–Power–Rights–Duties–LiabilitiesofaCompanySecretary–RoleofaCompanySecretary–(1)Asastatutoryofficer,(2)AsaCo-Coordinator,(3)AsanAdministrativeOfficer.

Unit:5		**10--hours**
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda Chairman'sspeech– Writingof Minutes.		
Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**60`--hours**

TextBook(s)	
1	M.C.ShuklaandS.S.Gulshan----PrinciplesofCompanyLaw ------ S.Chand&Co.,
2	M.C.ShuklaandS.S.Gulshan ----- S.Chand&Co.,
ReferenceBooks	
1	N.D.Kapoor----CompanyLaw---SultanChand&Sons
2	M.C.Kuchhal----SecretarialPractice---VikasPublications
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	**https://deepgyan.com/company-law-2013-notes-pdf-for-cs-executive/**
2	**https://www.bing.com/videos/search?q=indian+companies+act+2013+pdf+download&qpvt=indian+companies+act+2013+pdf+download&view=detail&mid=28B5988DBED400F0A66928B5988DBED400F0A669&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26qpvt%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26FORM%3DVDRE**
3	**https://www.bing.com/videos/search?q=videos+on+company+law+in+India+2013&view=detail&mid=9B465521E916B7FEB2F59B465521E916B7FEB2F5&FORM=VIRE**
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong;M-Medium;L-Low

Coursecode	43P		L	T	P	C
Core- 10		Computer Application Practical (MSWord, Excel , Power Point ,Access and Tally)		-	4	3
Pre-requisite		Basics knowledge in MSWord,MSExcel MS Power Point MS Access and Tally	Syllabus Version	2025-2026		

CourseObjectives:

The main objectives of this course are to:

1. Acquire and apply the computer applications indifferent aspects of business
2. Get an insight knowledge on MS-office
3. To inculcate knowledge over programs in Tally.

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Rememberthebasicconceptscomputer applicationsusingMS-Officeapplicationsforthebusinesstransactions.	K2
2	CreatingandpreparingtheprogrammesinTally package	K4

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

MSWORD,MSEXCEL,MS POWER POINT d MS ACCESS **30 Hours**

1. Create the front page of a News Paper.
2. Type a document and perform the following:
   i. Change a paragraph in to two columncashbook.
   ii. Change a paragraph using bullets(or)numberingformat.
   iii. Find any word and replaceitwithanotherwordindocument.

3.Prepare a mail merge for an interview call letter.

4 Develop the Students Mark List worksheet and calculate total,average andsaveit.SpecifytheResultalso(Fieldnames:S.NO,Nameofthestudent,course,mark1,mark2,mark3,total,averageandresult).

5.Design a chart projecting the cash estimate of a concern in the forth coming years.

6.Create a Pivot table showing the performance of the salesmen’s.

7..Design slide for a product of your choice, includes the picture of the product and demonstration and working(minimum three slides)

8.Createashowprojectingtheactivitiesofyourdepartmentduringtheacademicyear.

9 Create forms for the simple table ASSETS

10. Create report for the PRODUCT database.

Tally **30Hours**

1. Company Creation and Alteration ,Creating and Displaying Ledger
2. Voucher Creation,Voucher Alteration and Deletion
3. Inventory Information–Stock Summary , Godown Creation and alteration
4. Final Accounts

5.GST Setup (Activation) in Tally.ERP9

6. **Creating GST (CGST/SGST/IGST) Ledger in Tally.ERP9**

7. Creating Sales and Purchase Ledgers for GST Compliance in Tally.ERP9

8. Creating Expenses and Income Ledgers without GST Compliance in Tally.ERP9

9.Creating Service Ledger with GST Compliance in Tally.ERP9

10. Record Expenses with GST in Purchase Voucher

MappingwithProgrammeOutcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S-Strong;M-Medium; L-Low

Course code	4AD		L	T	P	C
Allied IV		**STATISTICSFORBUSINESS**	**3**	**-**	**-**	**3**
Pre-requisite		**Basic knowledge on Statistics for Business**	**Syllabus Version**		2025-2026	

Course Objectives:

Themain objectives of thecourseareable to

1. Providebasicconceptualknowledgeonapplications ofstatisticsinbusiness.
2. Makethestudentstobereadyforsolvingbusinessproblemsusingstatisticaloperations.
3. Giveadetailed instructionofmeasurementofdispersion.
4. Gaintheknowledgeonapplication ofcorrelationandregressionforbusinessoperations.
5. Analyzeinterpolationandprobabilitytheoryandperformtheproblems.

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Understandthebasicconceptsofarithmeticandgeometricmeanand differenttypesofdatacollection.	K2
2	Recallmeasuresofdispersion.	K1
3	Executecorrelationandregressionanalysis.	K3
4	Understandthedifferenttypesofmovingaverages.	K2
5	Analyzeinterpolation andprobability	K4

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

Unit:1	**INTRODUCTIONS**	**9 hours**

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - ClassificationandTabulation–Diagrammaticand GraphicalpresentationMeasuresofCentraltendency–Mean,Median, Mode, GeometricMeanandHarmonic Mean –simpleproblems

Unit:2	**MEASURESOFDISPERSION**	**9 hours**

MeasuresofDispersion–Range,QuartileDeviation,MeanDeviation,StandardDeviation and Co-efficientofVariation.Skewness–Meaning–MeasuresofSkewness- Pearson'sandBowley'sco-efficient ofSkewness.

Unit:3	**CORRELATIONANDREGRESSIONANALYSIS**	**9 hours**

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient ofCorrelation,Spearman's RankCorrelation, Co-efficientofConcurrentdeviation.Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses ofRegression

Unit:4	**TIMESERIES**	**8 hours**

TimeSeries–Meaning,ComponentsandModels–Businessforecasting–Methodsofestimatingtrend–Graphic,Semi-average,MovingaverageandMethodofLeastsquares–SeasonalVariation–Method ofSimpleaverage.IndexNumbers –Meaning, UsesandMethods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Costoflivingindexnumber.

Unit:5	INTERPOLATION	8 hours
Interpolation:Binomial,Newton'sand Lagrangemethods.Probability–ConceptandDefinition –AdditionandMultiplication theoremsofProbability(statementonly)–simpleproblemsbasedonAddition and Multiplication theorems only.		

Unit:6	CONTEMPORARYISSUES	2hours
Expertlectures,onlineseminars–webinars		

	TotalLecturehours	45 hours

TextBook(s)

1	StatisticalMethodsbyS.P.Gupta
2	BusinessMathematics andStatistics byP.Navaneetham
3	StatisticsbyR.S.N.Pillaiand V.Bagavathi

ReferenceBooks

1	Statistics-Theory,Methods&ApplicationbyD.C.SanchetiandV.K.Kapoor
2	AppliedGeneralStatisticsbyFrederickE.CroxtonandDudleyJ.Cowden

RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]

1	https://www.youtube.com/watch?v=BUE-XJEHp7g
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M

CourseDesignedBy:

MappingwithProgrammeOutcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S-Strong;M-Medium;L-Low

FifthSe

mester

Coursecode	53A		**L**	**T**	**P**	**C**
Core-11		**Corporate Accounting-II**	**6**			**4**
Pre-requisite		**BasicknowledgeinCompanyAccounts**	**Syllabus rsion**	2025-2026		

CourseObjectives:

1. To understand the concept of mergers and acquisitions
2. To familiarize withholding company accounts
3. To prepare th efinal accounts of banking companies
4. To prepare the accounts of insurance companies
5. To assist the preparation of electricity companies accounts

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Recall variousconcepts andmethodsofpreparingaccountsundermergersandacquisitions	K1
2	Understandvariousmethodsofpreparingholdingcompanyaccounts	K2
3	Understandvariousmethodsofpreparingandassessingfinal accountsofbankingcompanies	K2
4	Analyzethefinal accountsofinsurancecompanies	K4
5	Analyzetheaccountingstatementsof electricitycompanies	K4

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

Unit:1		**20--hours**

Accounting fo rMergers andAmalgamation–AbsorptionandExternalReconstruction

Unit:2		**18--hours**

Holding Company Accounts-Consolidation of Balance Sheets with treatment of Mutual Owings, ContingentLiability,UnrealizedProfit,RevaluationofAssets,Bonusissueandpaymentofdividend (Inter Company Holdings excluded).

Unit:3		**17--hours**

BankingCompanyAccounts-PreparationofProfitandLossAccountandBalanceSheet(Newformatonly)-RebateonBillsDiscounted-Classification ofAdvances-Classification of Investments- **Asset classification- Concept of Non-Performing Assets (NPA)**

Unit:4		**15--hours**

Insurance Company accounts: General Insurance and Life Insurance(New format only)-UnderIRDA2000

Unit:5		**18--hours**

StatementsofAccountsforElectricityCompanies–TreatmentofRepairsandRenewals -Indian Accounting Standards–Financial Reporting Practice (TheoreticalAspects)

Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**90--hours**

TextBook(s)	
1	S.P.Jain&K.L.Narang, "AdvancedAccounting",KalyaniPublications,NewDelhi.5.Shukla M.C.
2	Gupta R.L. &RadhaswamyM. ,"Corporate Accounts ", Theory Method and Application-13thRevisedEdition 2006, SultanChand &Co., NewDelhi
3	Dr.M.A.Arulanandam,Dr.K.S.Raman,"AdvancedAccountancy,Part-I",HimalayaPublications,NewDelhi.2003.
ReferenceBooks	
1	Gupta R.L. &RadhaswamyM.,"Corporate Accounts ", Theory Method and Application-13thRevisedEdition 2006, Sultan Chand & Co.,NewDelhi.
2	GrewalT.S.&GuptaS.L.,"AdvancedAccountancy",S.Chand&Co.,NewDelhi
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	**https://www.bing.com/videos/search?q=accounting+for+holding+companies&docid=608020215401752240&mid=0F32057D615B472ADCFB0F32057D615B472ADCFB&view=detail&FORM=VIRE**
2	**https://www.yourarticlelibrary.com/accounting/amalgamation-of-companies/problems-on-amalgamation-and-external-reconstruction/82261**
3	**https://www.bmscw.edu.in/files/StudyMaterials/BCom/III-BCom/5th%20Sem_B%20Com_AA%20UNIT%201_NOTES.pdf**
4	**https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117**
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory 20% and 80 % Problems

MappingProgrammeoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong;M-Medium;L-Low

			L	T	P	C
Coursecode	53B					
Core-12		**BankingTheoryLawandPractices**	**5**			**4**
Pre-requisite		**BasicknowledgeinBanking**	**Syllabus version**	2025-2026		

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. Toprovideknowledgeabout theworkingof banking industry
2. Tounderstandthebasicunderstandingofloandisbursement policies of banks
3. Toprovideinsights aboutvariousdocumentsusedinbanking services

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Rememberingthe various termsand concepts usedin bankingindustry	K1
2	Understandingthevariousprocessandactivitiesofaccountsinbanks	K2
3	Outlinevariousfeatures ofchequesforeasyandsimplebanking	K2
4	Examinethevariousloansandadvancerelatedprocessin banks	K4
5	Classifyingvariouskindofdocumentsinvolvedinbankingservices	K2

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

Unit:1		**15--hours**

Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking –– BranchBankingUniversalBanking&BankingMarkets–FunctionsofModerncommercialBanks -BalanceSheetofcommercialBanks–CreditCreation bycommercialBanks

Unit:2		**15--hours**

Central Bank – Functions – Credit Control Measures – Quantitative and Selective Creditcontrolmeasures – Role of RBI in regulating and controlling banks. State Bank of India – Itsspecialplaceinthebankingscene– Commercialbanksandruralfinancing–Regional RuralBanks-PlaceofCo-operativebanksin theIndianBankingscenario

Unit:3		**15--hours**

Definitionofbankerandcustomer–Relationshipsbetweenbankerandcustomer–specialfeatureofRBI,BankingregulationAct1949.SecrecyofcustomerAccount.Openingofaccount–special typesofcustomer–typesofdeposit–BankPassbook–collectingbanker–payingbanker–bankerlien.

Unit:4		**18--hours**

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment ofcheques statutory protection duties to paying banker and collective banker - refusal of paymentcheque.Dutiesofholder&holderin due course-

Unit:5		**10--hours**

Loanandadvancesbycommercialbanklendingpoliciesofcommercialbank-Formsofsecurities –lienpledgehypothecation and advanceagainstthedocumentsof titleto goods– mortgage.

Positionofsurety–Letterofcredit –Billsandsupplybill.Purchaseanddiscountingbill Travelingcheque,creditcard,

Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**75--hours**

TextBook(s)	
1	SundharamandVarshney, BankingtheoryLaw&Practice, SultanChand &Sons.,NewDelhi.
2	Basu:Theoryand PracticeofDevelopmentBanking
3	Reddy&Appanniah :Banking TheoryandPractice
ReferenceBooks	
1	Natarajan&Gordon:BankingTheoryandPractice
2	BankingRegulation Act,1949.
3	ReserveBankof India,Report oncurrencyandFinance2003-2004.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	**https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf**
2	**https://www.studocu.com/in/document/karnataka-state-law-university/banking-law/law-of-banking-notes-for-unit-wise/6902283**
3	**https://www.bdu.ac.in/cde/SLM/SLM_SAMPLE/BCom-Bank-Management.pdf**
4	**https://www.economicsdiscussion.net/india/money-market/money-market-in-india-features-structure-constituents-participants-and-defects/31348**
CourseDesignedBy:	

MappingProgrammeoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong;M-Medium;L-Low

Coursecode	53C		L	T	P	C
Core-13		**CostAccounting**	**6**			**4**
Pre-requisite		**BasicknowledgeinAccounting**	**Syllabus version**	2025-2026		

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. Tounderstandtheconceptandvariouscomponentsofcosting
2. Toassistpreparationofaccounts underprocesscosting
3. Tofamiliarizewiththetechniquesofoperatingcosting

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Recallvariousconceptsofcostingandcostingmethods	K1
2	Analyzethevarious elements ofcosting	K4
3	Explainthe labourwagepaymentsystem	K2
4	Outlinethecost underprocesscostingsystem	K2
5	Examineabout operationalcosting,contractcostingandReconciliationof CostandFinancial Statements.	K4

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

Unit:1		**20--hours**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing anaid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost SheetandTender.

Unit:2		**18--hours**

Material Control: Levels of material Control – Need for Material Control – Economic OrderQuantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing ofMaterials–Procedureanddocumentationinvolvedinpurchasing–Requisitionforstores–Stores Control–Methodsofvaluingmaterialissue.

Unit:3		**18--hours**

Labour:Systemofwagepayment –Idletime–Controloveridletime–Labourturnover.Overhead–Classificationofoverhead –allocationandabsorption ofoverhead.

Unit:4		**16--hours**

Processcosting–Features ofprocesscosting–processlosses,wastage,scrap,normalprocessloss –abnormalloss,abnormalgain.(Excludinginterprocessprofits andequivalentproduction).

Unit:5		**16--hours**

OperatingCosting-Contractcosting–Reconciliation ofCostandFinancialaccounts.

Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**90--hours**

TextBook(s)	
1	S.P.JainandKL.Narang,“CostAccounting”,KalyaniPublishers,NewDelhi.Edn.2005
2	R.S.N.PillaiandV.Bagavathi,“CostAccounting”,S.ChandandCompanyLtd.,NewDelhi. Edn.2004
3	S.P.Iyyangar,“CostAccountingPrinciplesandPractice”,SultanChand,NewDelhi.2005
ReferenceBooks	
1	V.KSaxena&C.D.Vashist, “CostAccounting”,SultanChand,NewDelhi2005
2	M.N.Arora,“CostAccounting”,SultanChand,NewDelhi2005.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	**https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf**
2	**https://www.bing.com/videos/search?PC=U523&q=vIDEO+LECTURE+IN+cOST+aCCOUNTING&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvIDEO%2bLECTURE%2bIN%2bcOST%2baCCOUNTING&view=detail&mmscn=vwrc&mid=D4E6F22C7E60037DB9D0D4E6F22C7E60037DB9D0&FORM=WRVORC**
3	**https://drive.google.com/file/d/1IlztPE-XSUqDgx2spUwsyLehsrP_bDCI/view**
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory

MappingProgrammeoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	S	S	M	M	M
CO5	S	S	S	M	M

*S-Strong;M-Medium;L-Low

Coursecode	53D		L	T	P	C
Core-14		IncomeTaxLawandPractices	6			4
Pre-requisite		Basicknowledgeinlaw	Syllabus version	2025-2026		

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. Tounderstandthevariousconceptsofincometax andrelatedterminologies
2. Tofamiliarizewith calculationifincomeunderdifferentheads
3. Tounderstandtheprocess ofset offandcarryforwardoflosses whilecomputingtotalincome

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Outlinethevariousterminologiesrelated toincometax	K1
2	Understandthemethodofcalculatingandlevyingtax	K2
3	Applythevarious taxlawsand availableprovisionsin tax computations	K3
4	Evaluatetheset offandcarryforwardoflosseswhilecalculatingpersonalincome	K5
5	Analyzeself-assessment ofincomeandtaxcomputation	K4

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

Unit:1	**TitleoftheUnit(Capitalize eachWord)**	**15--hours**
IncomeTaxAct–Definition ofIncome–Assessmentyear–Previous Year–Assessee–ScopeofIncome– ChargeofTax– ResidentialStatus –ExemptedIncome.		
Unit:2		**20--hours**
HeadsofIncome:IncomefromSalaries–IncomefromHouseProperty.		
Unit:3		**20--hours**
ProfitandGainsofBusiness orProfession–CapitalGains		
Unit:4		**15--hours**
IncomefromOtherSources.–DeductionsfromGrossTotalIncome.		
Unit:5		**18--hours**
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – AssessmentofIndividuals.		
Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**90--hours**

TextBook(s)

1	GaurandNarang,“IncomeTax LawandPractice”KalyanipublishersNewDelhi

ReferenceBooks

1	Dr.HCMehrotra,“Income-taxLawandAccounts”SahithyaBhavanpublishers

RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	https://www.bing.com/videos/search?PC=U523&q=video+l%3becture+in+Income+tax&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvideo%2bl%253Becture%2bin%2bIncome%2btax&view=detail&mmscn=vwrc&mid=F8694500529A30E8E535F8694500529A30E8E535&FORM=WRVORC
2	
3	
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory

MappingProgrammeoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L
CO4	S	S	L	M	M
CO5	S	M	M	L	L

*S-Strong;M-Medium;L-Low

Coursecode	5EA		L	T	P	C
Elective I A		Business Finance	5			4
Pre-requisite		BasicknowledgeinFinance	Syllabus version	2025-2026		

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. Tounderstandthevariousconceptrelatingtofinance
2. Tofamiliarizewiththebasicsoffinancialplanning
3. Toanalyzevarioussourcesandforms of finance
4. Tounderstandthevariousdimensionsofcapitalmarketandtheir components
5. Toprovideknowledge about capitalizationandrelatedtheories

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,student willbeableto:

1	Outlinevariousconceptsrelatingtofinance	K2
2	Listthevarioustechniquesoffinancial planning	K2
3	Analyzevarioussourcesandforms offinance	K4
4	Examinethevariousdimensionsofcapitalmarketandtheircomponents	K4
5	Listthecapitalization conceptandrelatedtheories fordecisionmaking	K4

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

Unit:1		**15--hours**

BusinessFinance:Introduction–Meaning–Concepts -Scope–FunctionofFinanceTraditionaland Modern Concepts–Contents ofModern Finance Functions

Unit:2		**15--hours**

FinancialPlan:Meaning-Concept–Objectives –Types–Steps–Significance-
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and PublicDeposits,TradeCreditBankCredit–Features– AdvantagesandDisadvantages-Lease Financing:Meaning– Features–Forms– Merits and Demerits.

Unit:3		**15--hours**

Capital Structure–CardinalPrinciples of Capitalstructure– TradingonEquity– Costof Capital–Concept–Importance–CalculationofIndividualand CompositeCost ofCapital.

Unit:4		**15--hours**

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – UnderCapitalisation :Symptoms –Causes–Remedies–WateredStock–WateredStockVs. OverCapitalisation.

Unit:5		**13--hours**

Dividend Policy – Determinants of Dividend Policy – Types of Dividend Policy – Advantages andDisadvantagesof Stable DividendPolicy– Theory ofRelevanceand Irrelevance.

Unit:6	**ContemporaryIssues**	**2hours**

Expertlectures,onlineseminars-webinars

		TotalLecturehours	**75--hours**

TextBook(s)	
1	EssentialsofBusiness Finance-R.M.SriVatsava
2	FinancialManagement -Saravanavel
ReferenceBooks	
1	FinancialManagement- L.Y.Pandey
2	FinancialManagement- M.Y.KhanandJain
3	FinancialManagement -S.C.Kuchhal
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	http://www.jiwaji.edu/pdf/ecourse/management/Unit-%203%20capital%20structure.pdf
2	orporatefinanceinstitute.com/resources/knowledge/finance/capital-structure-overview/
3	https://efinancemanagement.com/dividend-decisions/dividend-theories
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes

	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	M	S	M	M	M

Coursecode	5EB		L	T	P	C
Elective I B		Fundamentals of Insurance	5			4
Pre-requisite		BasicknowledgeaboutInsurance	Syllabus Version	2025-2026		

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. Tounderstandthebasicconceptsofinsurance
2. Tofamiliarizewiththeconceptofworkingofagency
3. Tounderstandvariousforms ofunderwriting
4. Toprovideknowledge abouttheformationofinsurance companies
5. Toacquaintwith thebasicprinciples ofdifferenttypesofinsurance

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Recallthedifferent conceptsofinsuranceanditsworking	K1
2	Explaintheconceptofagentanditsworkingsystem	K2
3	Evaluatethefunctionsof agentsandvariousformsofunderwriting	K5
4	Analyzethevariousactuarialaspectsrelatingtoinsurance companies	K4
5	Listthebasic principlesofinsuranceand varioustypesofit.	K4

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

Unit:1		**15--hours**

Introductiontoinsurance:Purposeandneedofinsurance:Insuranceasasocialsecuritytool;insurance and economicdevelopment

Unit:2		**15--hours**

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license;Cancellation of license;Revocation or suspension/termination of agentappointment; Code ofconduct; Unfairpractices.

Unit:3		**15--hours**

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medicalunderwriting; Material information; Nomination and assignment; Procedure regarding settlementofpolicyclaims.

Unit:4		**15--hours**

Company Profile: Organizational set-up of the company; Promotion strategy; Market share;Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects;Distributionchannels

Unit:5		**13--hours**

Fundamental/PrinciplesoflifeInsurance/Marine/Fire/Medical/GeneralInsurance:Contractofvariouskinds; Insurance Interest

Unit:6		ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars			
		TotalLecturehours	75--hours
TextBook(s)			
1	MishraM.N:InsurancePrinciplesandpractice;S.Chandandco,NewDelhi..		
2	InsuranceRegulatoryDevelopmentAct1999		
ReferenceBooks			
1	LifeInsuranceCorporationAct1956		
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]			
1			
2			
4			
CourseDesignedBy:			

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	S	S
CO2	S	S	M	S	S
CO3	S	S	M	M	M
CO4	S	M	M	S	M
CO5	S	M	M	S	S

Coursecode	5EC		L	T	P	C
Elective I C		Fundamentals of Business Research	5			4
Pre-requisite		Basic knowledge about Research	Syllabus Version	2025-2026		

CourseObjectives:

The main objectives of this course are to:

1. To understand the basic concepts of Research
2. The basic objective of this course is to provide knowledge and understanding of basic principles of business research methods.

ExpectedCourseOutcomes:

On the completion of this course, students will be able to:

1	Write a literature review that synthesizes and evaluates literature in a specific topic area to justify a research questions.	K1
2	Apply appropriate research design and methods to address a specific research question and acknowledge the ethical implications	K2
3	Understand how research activities can be used to address business Problems	K3
4	Develop, present and defend a research proposal and prepare a research proposal	K3
5	To become acquainted with the scientific methodology in business	K2

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

Unit:1		15--hours

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities a good researcher – Types of research- Quantitative and Qualitative research- Methods - Literature searching : concept, purposes and kinds; Writing a literature survey; Literature search through the internet; Relation of literature to research

Unit:2		15--hours

Research process – Research problem Identification in business, Selection and formulation of research problems –Concept of hypothesis formulation- Research design- concept, features and Principles of research design – Criteria of good research design

Unit:3		15--hours

Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Types of data: primary and secondary; Importance of secondary data in business research; Primary data: methods of collecting primary data; Questionnaires: design, components and principles of questionnaire writing; Pilot testing and questionnaire administration; The research interviews: face-to- face, telephone interviews and computer assisted interviewing; Observation: concept and methods – pilot study

Unit:4		15--hours

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation

Unit:5		**13--hours**
Interpretations and report writing –Research proposal : purpose, types and structure; Writing research reports : reporting process, contents of the research report and style of writing; Typing and layout of the research report; Citations and references by using APA format; and Essentials of a good research report		
Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**75--hours**

TextBook(s)	
1	Research Methodology : C.R. Kothari
2	Research Methodology- P.Saravanavel
ReferenceBooks	
1	Business Research Methods : Rummel & Ballaine
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	
2	
4	
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	S	S
CO2	S	S	M	S	S
CO3	S	S	M	M	M
CO4	S	M	M	S	M
CO5	S	M	M	S	S

.

Sixth Semester

Coursecode	63A		L	T	P	C
Core-15		**ManagementAccounting**	6			4
Pre-requisite		**BasicknowledgeinAccounting**	**Syllabus Version**	2025-2026		

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. Tounderstandthevariouscomponentsofmanagementaccountingandrelatedterms
2. Tounderstandanalysisusingratio,workingcapitalmanagementandmarginalcosting
3. Tofamiliarizewithbudgetpreparationandbudgetarycontroltools

ExpectedCourseOutcomes:

Onthesuccessfulcompletionofthecourse,studentwillbeableto:

1	Outlinethevariousconceptsrelatingtomanagementaccounting	K2
2	Analyzefinancial statementsusingratioanalysis	K4
3	Evaluatetheworkingcapitalmanagement ofcompanies	K5
4	Comparingvariousalternativesusingmarginalcostinganddecisionmaking	K2
5	Analyzenewbudgetandbudgetarycontrolfororganizations	K4

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

Unit:1		**20--hours**

ManagementAccounting–Meaning–ObjectivesandScope–RelationshipbetweenManagementAccounting , Cost AccountingandFinancial Accounting.

Unit:2		**18--hours**

RatioAnalysis–Analysisofliquidity–SolvencyandProfitability–ConstructionofBalanceSheet.

Unit:3		**17--hours**

WorkingCapital –Workingcapitalrequirements anditscomputation–FundFlowAnalysisand CashFlowAnalysis.

Unit:4		**15--hours**

MarginalcostingandBreakEvenAnalysis–Managerialapplicationsofmarginalcosting–Significanceand limitations of marginal costing.

Unit:5		**18--hours**

BudgetingandBudgetarycontrol–Definition–Importance,Essentials –ClassificationofBudgets –MasterBudget–Preparationofcashbudget,salesbudget,purchasebudget,material budget,flexiblebudget.

Unit:6	**ContemporaryIssues**	**2hours**

Expertlectures,onlineseminars-webinars

	TotalLecturehours	**90--hours**

TextBook(s)	
1	Dr.S.N.Maheswari.“ManagementAccounting”,SultanChand&Sons,NewDelhi,2004.2..3. 4.
2	SharmaandS.K.Gupta“ManagementAccounting”,KalyaniPublishers,NewDelhi,2006
ReferenceBooks	
1	.S.P.JainandKL.Narang,“CostandManagementAccounting”, KalyaniPublishers,New Delhi
2	S.K.Bhattacharya,“AccountingandManagement”,VikasPublishingHouse.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	**https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf**
2	**https://ebooks.ibsindia.org/mac/chapter/budgeting-and-budgetary-control/**
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory

MappingProgrammeoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

*S-Strong;M-Medium;L-Low

Coursecode	63B		L	T	P	C
Core-16		**PrinciplesofAuditing**	**6**			**4**
Pre-requisite		**Basicknowledgein Auditing**	**Syllabus Version**	2025-2026		

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. Tounderstandthevariousconceptsofauditingandtheprocedurefortheconductofinternalaudit
2. Tofamiliarizewiththeprocessofvaluingassetsandliabilities
3. Tounderstandtheprocessofauditingthejointstockcompaniesandinvestigationmechanism

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Definetheimportant conceptandrulesrelatingtoauditing	K1
2	Outlinethetechniquesandapplicabilityofinternalaudit	K2
3	Analyzethevaluationofassetsandliabilitiesinbusiness	K4
4	Analyzetheaccounts andauditingthejoint stockcompanies	K4
5	Examineaboutinvestigationandauditingofcomputerizedaccounts	K4

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

Unit:1		**20--hours**

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities ofanAuditor– Audit Programmes

Unit:2		**18--hours**

InternalControl–InternalCheckandInternalAudit–AuditNoteBook–WorkingPapers.Vouching –Voucher– VouchingofCashBook–VouchingofTradingTransactions– VouchingofImpersonalLedger.

Unit:3		**17--hours**

VerificationandValuationofAssetsandLiabilities– Auditor'spositionregardingthevaluationandverificationsofAssetsandLiabilities –Depreciation– ReservesandProvisions–Secret Reserves.

Unit:4		**15--hours**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes ofAppointmentof CompanyAuditor–Rights and Duties– LiabilitiesofaCompanyAuditor–Share Capital andShareTransferAudit –AuditReport–ContentsandTypes.

Unit:5		**18--hours**

Investigation–ObjectivesofInvestigation–AuditofComputerised Accounts– ElectronicAuditing–InvestigationundertheprovisionsofCompanies Act.

Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	90--hours

TextBook(s)	
1	B.N.Tandon,"PracticalAuditing",SChandCompanyLtd
ReferenceBooks	
1	.R.MDePaula,"Auditing-theEnglishlanguageSocietyandSirIsaacPitmanandSonsLtd,London
2	SpicerandPegler,"Auditing:Khatalia'sAuditing"4.KamalGupta,"Auditing",TataMcgriall Publications
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf
2	https://www.himpub.com/documents/Chapter3442.pdf
3	
CourseDesignedBy:	

Mappingwithprogrammeoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

*S-Strong;M-Medium;L-Low

<table>
<tr><td>Coursecode</td><td>63C</td><td></td><td>L</td><td>T</td><td>P</td><td>C</td></tr>
<tr><td colspan="2">Core-17</td><td>IndirectTaxes</td><td>6</td><td></td><td></td><td>4</td></tr>
<tr><td colspan="2">Pre-requisite</td><td>BasicknowledgeinTax</td><td colspan="2">Syllabus Version</td><td colspan="2">2025-2026</td></tr>
<tr><td colspan="7">CourseObjectives:</td></tr>
<tr><td colspan="7">Themainobjectives ofthiscourseareto:
1. TounderstandtheapplicabilityofindirecttaxesinIndia
2. TofamiliarizewiththecalculationandexecutionofgoodsandservicetaxinIndia
3. Tounderstandtheworkingofcustom lawinIndia</td></tr>
<tr><td colspan="7">ExpectedCourseOutcomes:</td></tr>
<tr><td colspan="7">Onthesuccessfulcompletion ofthecourse,studentwillbeableto:</td></tr>
<tr><td>1</td><td colspan="5">RecallvariousconceptsrelatingtoIndirecttax regimeinIndia</td><td>K1</td></tr>
<tr><td>2</td><td colspan="5">Analyzetheconceptand applicabilityofGSTinbusinesses</td><td>K4</td></tr>
<tr><td>3</td><td colspan="5">ComparetheGSTregimewithotherindirecttax lawspriortoit</td><td>K2</td></tr>
<tr><td>4</td><td colspan="5">IllustrateGSTsysteminownbusiness andotherprototypes</td><td>K2</td></tr>
<tr><td>5</td><td colspan="5">Examinethecustom lawandrelateddutiesandtaxes</td><td>K4</td></tr>
<tr><td colspan="7">K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:1</td><td colspan="2"></td><td colspan="4">16--hours</td></tr>
<tr><td colspan="7">MeaningofTaxandTaxation-TypesofTaxes:DirectandIndirectTaxes-Features–MeritsandLimitations-ComparisonofDirectandIndirecttaxes.ConstitutionalbasisofTaxationin India-MethodsoflevyingIndirectTaxes:AdvoleramandSpecific.ContributionofIndirecttaxesto Government Revenues</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:2</td><td colspan="2"></td><td colspan="4">18--hours</td></tr>
<tr><td colspan="7">Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages ofGST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming ofTaxes-GST Rate StructureinIndia. GST Council: StructureandFunctions.</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:3</td><td colspan="2"></td><td colspan="4">-18-hours</td></tr>
<tr><td colspan="7">Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services,Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax andOutput Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxablesupply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions foravailingInputTax Credit.ReverseChargeMechanismunderGST. CompositionLevy:Meaning andApplicability.</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:4</td><td colspan="2"></td><td colspan="4">18--hours</td></tr>
<tr><td colspan="7">Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms:Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-ratedSupply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods orServices: Meaning and Determination. Procedures under GST: Procedure for Registration -Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way BillunderGST:Meaning and Applicability. FilingofReturns: TypesofGSTReturnsand theirDue Dates.</td></tr>
<tr><td colspan="7"></td></tr>
</table>

Unit:5		18--hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - BasicConcepts -Taxable Event-LevyandExemptionsfrom CustomsDuty-Types-Methods ofValuation-AbatementofDutyonDamagedorDeterioratedGoods-CustomsDutyDrawBack.		
Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**90--hours**

TextBook(s)	
1	IndirectTaxesLawandPractice-V.S.Datey.TaxmannPublications,NewDelhi.
2	IndirectTaxes:GSTand CustomsLaws-R.ParameswaranandP.Viswanathan,KavinPublications, Coimbatore.
ReferenceBooks	
1	GSTLawandPractice- S.S.Gupta,TaxmannPublications,NewDelhi.
2	IndirectTaxation -V.Balachandran. SultanChand&Co.NewDelhi
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	**https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf**
2	https://www.bing.com/videos/search?q=gst+video+youtube&view=detail&mid=7DFF9357992F1E0E36717DFF9357992F1E0E3671&FORM=VIRE
4	
CourseDesignedBy:	

Mappingwithprogrammeoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

Coursecode	6EA	TITLEOFTHECOURSE	L	T	P	C
Elective II A		**Entrepreneurialdevelopment**	**5**			**4**
Pre-requisite		**Basicknowledgeaboutentrepreneurship**	**Syllabus Version**	2025-2026		

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. Tounderstandthebasicconcepts ofentrepreneurship andrelatedinitiatives
2. Toprovideinsights aboutthesettingupofstartups
3. Tofamiliarizewiththeinstitutional servicestoentrepreneur
4. Toprovideknowledgeabout variousfinancialsupportavailabletotheentrepreneurs
5. Toprovideknowledgeaboutvarioussubsidiesandincentives availableforentrepreneurs

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Recalltheimportanceandroleofentrepreneurshipas aneconomicactivity	K1
2	Explainthevarious processofsettingup astartup	K2
3	Outlinethevariousinstitutionalservicestoentrepreneur	K2
4	Analyzethevariousfinancialinstitutionavailabletosupportentrepreneurs	K4
5	Listthevarioussubsidiesandincentives availableforentrepreneurs	K4

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

Unit:1		**15--hours**
Conceptofentrepreneurship:DefinitionNatureandcharacteristicsofentrepreneurship–functionand type of entrepreneurship phases of EDP. Development of women entrepreneur &ruralentrepreneur–includingselfemploymentofwomencouncilscheme.NewtrendsinEntrepreneurship-		
Unit:2		**15--hours**
The start-up process, Project identification – selection of the product – project formulationevaluation – feasibility analysis, Project Report- Start-up initiatives by Government –PolicyInitiatives -Makein India		
Unit:3		**15--hours**
Institutionalservicetoentrepreneur–DIC,SIDO, NSIC,SISI,SSIC,SIDCO– ITCOT,IIC, KUICandcommercialbank.		
Unit:4		**15--hours**
Institutionalfinancetoentrepreneurs:IFCI,SFC,IDBI,ICICI,TIIC,SIDCS,LICandGIC,UTI, SIPCOT–SIDBIcommercialbankventurecapital.		
Unit:5		**13--hours**
Incentivesandsubsidies–Subsidiedservices–subsidyformarket. Transport–seedcapital assistance-Taxationbenefitto SSIroleofentrepreneurinexportpromotionandimportsubstitution.		
Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**75--hours**

TextBook(s)	
1	EntrepreneurialDevelopment–C.B.GuptaandN.P.Srinivasan
2	FundamentalsofEntrepreneurshipandSmallBusiness–RenuArora&S.KI.Sood
ReferenceBooks	
1	EntrepreneurialDevelopment–S.S.Khanka4.EntrepreneurialDevelopment–P.Saravanavel
2	EntrepreneurialDevelopment–S.G.Bhanushali
3	EntrepreneurialDevelopment–Dr.N.Ramu
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	https://www.bing.com/videos/search?q=videos+lecture+on+Entrepreneurship+development&view=detail&mid=80F189D37600ABFF945880F189D37600ABFF9458&FORM=VIRE
2	https://youtu.be/JaymOioQ7jE
3	
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

. Appreciate the role of Human Resource management as an important area of Business Management. 2 4. Design Jobs scientifically 5. Prepare a Recruitment & Selection procedure for a post 6. Critically evaluate the techniques of developing HR such as Training, executive development and Career Development 7. Comprehend the Succession Planning activities of corporates 8. Correlate between Industrial relations and Collective bargaining 9. Appreciate the concept of Quality of Working Life 10. 2. 3. 4.. 5.

Coursecode	6EB		**L**	**T**	**P**	**C**
Elective II B		**Human Resource Management**	**5**			**4**
Pre-requisite		**Basic knowledge in Human Resource Management**	**Syllabus version**		2025-2026	

CourseObjectives:

1. To introduce learners to the concepts of Human Resource Management
2. To familiarize learners with the different techniques for acquisition of Human Resources.
3. . To acquaint learners with the methods of developing and managing the performance of Human Resources
4. To create awareness amongst learners about the efforts taken for maintaining & integrating Human Resources at workplace
5. To explore the emerging horizons of Human Resource management in wake of changes in Business environment.

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Appreciate the role of Human Resource management as an important area of Business Management	K1
2	To Plan out the HR requirements of an organization	K2
3	Appreciate the concept of Quality of Working Life	K3
4	Critically evaluate the challenges in HRM.	K3
5	Prepare a Recruitment & Selection procedure for a post	K3

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

Unit:1		**15--hours**

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit:2		**15--hours**

Human Resource Planning (HRP)- Meaning, Process.- Recruitment- Meaning, Sources of Recruitment Selection-Meaning, Steps in Selection Process, Selection testing- Types, Selection Interviewing Types. Competency mapping-

Unit:3		**15--hours**

Employee Training- Concept & Importance, Types of Training Programmes, Methods & Techniques of Training- Performance Appraisal- Concept, Elements, Uses, Limitations-

Unit:4		**15--hours**

Industrial Relations- Concept, Approaches, Measures to improve Industrial Relations Collective Bargaining- Concept- Forms of Collective Bargaining, Process, Conditions for successful Collective Bargaining Job Satisfaction – Concept & Determinants Human Relations- Concept, Techniques Quality of Working Life (QWL)- Concept, Dimensions of QWL

Unit:5		**13--hours**

Human Resource Records- Types, Human Resource Audit- Process, Human Resource Accounting & Costs- Approaches to control HR Costs- Knowledge management-Critical importance of KM in organisations- Knowledge Management Process

Unit:6	**ContemporaryIssues**	**2hours**

Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**75--hours**
TextBook(s)		

1	Human Resource Management- C.B.Gupta- Sultan Chand & Sons Publishers
2	Human Resource Management- Biswajeet Pattanayak- PHI learning house
ReferenceBooks	
1	Human Resource Management- Aswathappa K.- Tata McGraw,Hill, New Delhi.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	
2	
4	
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Coursecode	6EC		L	T	P	C
Elective II C		International Business	5			4
Pre-requisite		Basic knowledge in International Business	Syllabus Version		2025-2026	

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business.
2. To provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	To know the history, evolution, growth & development of International Business.	K2
2	To Identify and evaluate the complexities of international business and its impact on globalization.	K2
3	To Understand trade practices, procedures, documentation and global market issues in today's competitive world.	K3
4	To understand government policies & procedures applicable for International Business.	K3
5	To find the meaning and importance of Socio–Cultural, Political &Legal and Economic Implications of globalization.	K3

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

Unit:1		**15--hours**

International Business-Meaning-Concept- Evolution of International Business - Nature of International Business – Reasons – Types - Need &Importance of International Business – International stages and orientations-Drivers and restrainers of Globalisation–International Business decisions- Approaches to International Business.

Unit:2		**15--hours**

Globalization - Meaning- Definition and Features, factors influencing globalization, Essential conditions for Globalization -Globalization Strategies- Advantages and Disadvantages - global business expansion strategy for emerging market companies-Globalization and India.

Unit:3		**15--hours**

Multi National Enterprise- Concept- Various types-Impact of MNEs on host economies, various techniques to measure MNEs internationalization, assess emerging MNEs from rapidly developing economies- International economic institutions under the UN System, World Bank Group, IMF, , NAFTA, SAFTA

Unit:4		**15-hours**

International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC). Commercial Policy Instruments - tariff and nontariff measures – types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

Unit:5		**12--hours**

Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in

advance, Letter of Credit, Documentary Collection, Open Account) Export and Import Documents

Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**75--hours**

TextBook(s)	
1	Cherunilam, Francis. International Business: Text and Cases. PHI Learning
2	. International Business -. International Business-Pearson
ReferenceBooks	
1	International Business -K.Aswathappa-McGraw-Hill Education
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	
2	
4	
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	M	M

Coursecode	6ED		L	T	P	C
Elective III D		Financial Markets	5			4
Pre-requisite		Basic knowledge about financial market	Syllabus rsion		2025-2026	

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. Tounderstandthebasicconcepts offinancialmarket
2. Toanalyzetheworkingandcomponents ofcorporatesecuritiesmarket
3. Toevaluatethefunctioningofstockexchangesin India
4. Toevaluatetheroleofbanksandintermediariesinfinancialmarket
5. Toprovideinsightsaboutthenewmodelsandinnovativetrendsinfinancing

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Definethebasicconceptsoffinancialmarket	K1
2	Analyzetheworkingandcomponentsofcorporate securities market	K4
3	Explainthefunctioningofstockexchangesin India	K4
4	Explaintheroleofbanksandintermediariesinfinancialmarket	K4
5	Applyvarioustrendsandnewmodesinfinancing	K3

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

Unit:1		15--hours

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market inIndia – Indian Capital Markets – Difference between Money Market and Capital Market – ClassificationandobjectofIndianMoneyMarkets andStructureofCapitalMarkets.

Unit:2		15--hours

MarketsforCorporateSecurities–NewIssueMarkets –FunctionsIssueMechanism – MerchantBanking-RoleandFunctions of Merchant Bankers inIndia– Underwriting.

Unit:3		15--hours

SecondaryMarkets –StockExchange–RoleofSecondaryMarket–Trading inStockExchange–VariousSpeculativeTransactions–RoleofSEBI–RegulationofStockExchange.

Unit:4		15--hours

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC–UTI– Mutual Funds–Investments Companies.

Unit:5		13-hours

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – DimensionFunctions – VentureCapitalinIndia–Factoring–Types – ModusOperandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of SecuritisationUtilityof Securitisation–Securitisation inIndia,

Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	75--hours

TextBook(s)	
1	FinancialMarketsandServices-E.GordenK.Natarajan
2	FinancialMarketsandInstitutions–Dr.S.Gurusamy
3	
4	
ReferenceBooks	
1	Financial InstitutionsandMarkets -Bhole
2	FinancialMarkets, Institutionsandservices- N.K.Gupta
3	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	https://unacademy.com/content/bank-exam/study-material/indian-international-finance-system/financial-market-in-india/
2	
3	
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	M	M	M

Coursecode	6EE		L	T	P	C
Elective III E		**Intellectual Property Rights**	**5**			**4**
Pre-requisite		**Basic Knowledge in Intellectual Property Rights**	**Syllabus version**		2025-2026	

CourseObjectives:		
The main objectives of this course are to: 1. To impart knowledge on identification of diverse types of Intellectual Properties (IPs), the right of ownership, scope of protection as well as the ways to create and to extract value from IP 2. To provide comprehensive knowledge to the students regarding the general principles of IPR, Concept and Theories, Criticisms of Intellectual Property Rights, International Regime Relating to IPR		
ExpectedCourseOutcomes:		
On the successful completion of the course, student will be able to:		
1	How to prepare and protect the Inventions , start up ideas and rights of patents and copy rights etc	K2
2	To get the knowledge on Trademarks and Trade Secret	K2
3	To create an awareness to the students on the various types of Unfair Competition and the Students gets well versed with exposure to licensing and transfer of Copyrights and Patents	K2
4	To familiarize on the overview of the domestic and international legal regime dealing with intellectual property law	K2
5	Summarize the Intellectual property rights globally and exposure to the emerging trends In IPR.	K2
K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create		

Unit:1		**15--hours**
IPR Introduction: and the need for intellectual property right – IPR in India –Different Classifications – Important Principles of IP Management – Commercialization of Intellectual Property Rights- By Licensing –Intellectual Property Rights in the Cyber World		
Unit:2		**15--hours**
Introduction–Classification–Importance–Types of Patent Applications in India - Patentable Invention– Inventions-Not Patentable.		
Unit:3		**15--hours**
Introduction–Fundamentals–Concept–Purpose-Functions– Characteristics–Guidelines-For Registration of TradeMark – Kinds of TM – Protection- Non- Registerable TrademarksIndustrial Designs – Need for Protection of Industrial Designs		
Unit:4		**15--hours**
Introduction to Copyright– Conceptual Basis –Copy Right and Related Rights–Author & Ownership of Copyright - Rights Conferred By Copy Right- Registration – Transfer –Infringement Copyright pertaining to Software/Internet and other Digital media.		
Unit:5		**13--hours**
Geographical Indications :Concept, Protection & Significance		
Unit:6	**ContemporaryIssues**	**2hours**
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	**75--hours**

TextBook(s)	
1	.Intellectual Property Rights Law and Practice by S.V.Damodhar Reddy-Asia Law House
2	Intellectual Property Rights (Principles and Procedure) -Dr.Rajendra Kumar, Dr.Sujit Kumar and Dr.Swetha Srivasrava
3	R. Radha Krishnan, S. Balasubramanian: “Intellectual Property Rights”, Excel Books. New Delhi
ReferenceBooks	
1	Law Relating to IPR- V.K.Ahuja
2	Intellectual Property Rights: N K Acharya
3	Intellectual Property Rights: C B Raju
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	
2	
4	
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	S	S	M	S	S
CO4	S	M	M	M	M
CO5	S	M	M	M	L

ELECTIVEPAPER

Coursecode	**6EF**	**PROJECTANDVIVA VOCE**	**L**	**T**	**P**	**C**
Elective– III F		MajorProject	-		5	4
Pre-requisite		KnowledgeinCore,ResearchMethodsandAnalyticalTools	**Syllabus Version**		2025-2026	

CourseObjectives:

Themainobjectives ofthiscourseareto:

1. Thestudentswill geton-the-jobtrainingandexperience.
2. Thestudentswillgain knowledgeonproblem identificationandsolutions.
3. Thestudentswill gainacompleteknowledgeontheprogramand thecourseoutcome.

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse,studentwillbeableto:

1	Explainabouthowtocollectliterature.	K2
2	Implementproblem identificationandwillframetoolforcollectingdata	K3
3	Evaluateandget practical exposureontheframed objective.	K5
4	Executeandgeneratethe procedureof compilingthecollecteddataby using analysis	K3,K6
5	Summarizeandexecutereportwriting, andwill getcompleteknowledgeofthecourse.	K2,K3

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

Textbook(s)

1	C.R.Kothari,“ResearchMethodologyMethods andTechniques”,SecondEdition,New Delhi:NewAgeInternationalpublisher,2004

ReferenceBooks

1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGEPublications, 2014
2	RobertBBurns,IntroductiontoResearchMethods,SAGEPublications

CourseDesignedBy:**Dr. A.Vimala,Dr.S.SadhasivamandDr.C.Dhayanand**

MappingwithProgrammeOutcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

*S-Strong;M-Medium;L-Low