



THIRUVALLUVAR UNIVERSITY
SERKKADU, VELLORE-632115

MASTER OF COMMERCE
(5 Years Integrated)

UNIVERSITY DEPARTMENT
CURRICULUM AND SYLLABUS

FROM THE ACADEMIC YEAR
2023 - 2024

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PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

| TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME | |
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| Programme: | B.Com General |
| Programme Code: | |
| Duration: | UG - 3 years |
| Programme Outcomes: | <p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p>PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with</p> |

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| | <p>self awareness and reflexivity of both self and society.</p> <p>PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p>PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p>PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p>PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p>PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p> |
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| <p>Programme Outcomes:</p> | <p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-</p> |
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familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

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| Programme Specific Outcomes: | <p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p> |
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Credit Distribution for UG Programmes

| Sem I | Credit | H | Sem II | Credit | H | Sem III | Credit | H | Sem IV | Credit | H | Sem V | Credit | H | Sem VI | Credit | H |
|---|-----------|-----------|--|-----------|-----------|---|-----------|-----------|--|-----------|-----------|--|-----------|-----------|--|-----------|-----------|
| Part 1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | 5.1 Core Course – \CC IX | 4 | 5 | 6.1 Core Course – CC XIII | 4 | 6 |
| Part.2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | 5.2 Core Course – CC X | 4 | 5 | 6.2 Core Course – CC XIV | 4 | 6 |
| 1.3 Core Course – CC I | 5 | 6 | 2..3 Core Course – CC III | 5 | 5 | 3.3 Core Course – CC V | 5 | 5 | 4.3 Core Course – CC VII Core Industry Module | 5 | 5 | 5. 3.Core Course CC -XI | 4 | 5 | 6.3 Core Course – CC XV | 4 | 6 |
| 1.4 Core Course – CC II | 5 | 5 | 2.4 Core Course – CC IV | 5 | 5 | 3.4 Core Course – CC VI | 5 | 5 | 4.4 Core Course – CC VIII | 5 | 5 | 5. 4.Core Course –/ Project with viva-voce CC -XII | 4 | 5 | 6.4 Elective -VII Generic/ Discipline Specific | 3 | 5 |
| 1.5 Elective I Generic/ Discipline Specific | 3 | 5 | 2.5 Elective II Generic/ Discipline Specific | 3 | 6 | 3.5 Elective III Generic/ Discipline Specific | 3 | 5 | 4.5 Elective IV Generic/ Discipline Specific | 3 | 6 | 5.5 Elective V Generic/ Discipline Specific | 3 | 4 | 6.5 Elective VIII Generic/ Discipline Specific | 3 | 5 |
| 1.6 Skill Enhancement Course SEC-1 | 2 | 2 | 2.6 Skill Enhancement Course SEC-2 | 2 | 2 | 3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill) | 1 | 1 | 4.6 Skill Enhancement Course SEC-6 | 2 | 2 | 5.6 Elective VI Generic/ Discipline Specific | 3 | 4 | 6.6 Extension Activity | 1 | - |
| 1.7 Skill Enhancement -(Foundation Course) | 2 | 2 | 2.7 Skill Enhancement Course –SEC-3 | 2 | 2 | 3.7 Skill Enhancement Course SEC-5 | 2 | 2 | 4.7 Skill Enhancement Course SEC-7 | 2 | 2 | 5.7 Value Education | 2 | 2 | 6.7 Professional Competency Skill | 2 | 2 |
| | | | | | | 3.8 E.V.S. | 2 | 2 | | | | 5.8 Summer Internship /Industrial Training | 2 | 0 | | 0 | - |
| | 23 | 32 | | 23 | 32 | | 24 | 32 | | 23 | 32 | | 26 | 30 | | 21 | 30 |
| Total – 140 Credits | | | | | | | | | | | | | | | | | |

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

| Part | List of Courses | Credit | No. of Hours |
|-------------|--|---------------|---------------------|
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses [in Total] <i>Core - I -5, Core -II – 5, Elective - 3</i> | 13 | 16 |
| Part-4 | Skill Enhancement Course SEC-1 | 2 | 2 |
| | Foundation Course | 2 | 2 |
| | | 23 | 32 |

Semester-II

| Part | List of Courses | Credit | No. of Hours |
|-------------|---|---------------|---------------------|
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 16 |
| Part-4 | Skill Enhancement Course -SEC-2 | 2 | 2 |
| | Skill Enhancement Course -SEC-3 (Discipline / Subject Specific) | 2 | 2 |
| | | 23 | 32 |

Second Year – Semester-III

| Part | List of Courses | Credit | No. of Hours |
|-------------|---|---------------|---------------------|
| Part-1 | Language - Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 15 |
| Part-4 | Skill Enhancement Course -SEC-4 (Entrepreneurial Based) | 1 | 1 |
| | Skill Enhancement Course -SEC-5 (Discipline / Subject Specific) | 2 | 2 |
| | E.V.S | 2 | 2 |
| | | 24 | 32 |

Semester-IV

| Part | List of Courses | Credit | No. of Hours |
|-------------|---|---------------|---------------------|
| Part-1 | Language - Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 16 |
| Part-4 | Skill Enhancement Course -SEC-6 (Discipline / Subject Specific) | 2 | 2 |
| | Skill Enhancement Course -SEC-7 (Discipline / Subject Specific) | 2 | 2 |
| | | 23 | 32 |

**Third Year
Semester-V**

| Part | List of Courses | Credit | No. of Hours |
|---------------|---|---------------|---------------------|
| Part-3 | Core Courses including Project / Elective Based | 22 | 26 |
| Part-4 | Value Education | 2 | 2 |
| | Internship / Industrial Visit / Field Visit | 2 | 2 |
| | | 26 | 30 |

Semester-VI

| Part | List of Courses | Credit | No. of Hours |
|---------------|---|---------------|---------------------|
| Part-3 | Core Courses including Project / Elective Based & LAB | 18 | 28 |
| Part-4 | Extension Activity | 1 | - |
| | Professional Competency Skill | 2 | 2 |
| | | 21 | 30 |

Consolidated Semester wise and Component wise Credit distribution

| Parts | Sem I | Sem II | Sem III | Sem IV | Sem V | Sem VI | Total Credits |
|-----------------|--------------|---------------|----------------|---------------|--------------|---------------|----------------------|
| Part I | 3 | 3 | 3 | 3 | - | - | 12 |
| Part II | 3 | 3 | 3 | 3 | - | - | 12 |
| Part III | 13 | 13 | 13 | 13 | 22 | 18 | 92 |
| Part IV | 4 | 4 | 3 | 6 | 4 | 1 | 22 |
| Part V | - | - | - | - | - | 2 | 2 |
| Total | 23 | 23 | 24 | 23 | 26 | 21 | 140 |

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

| METHODS OF EVALUATION | | |
|------------------------------|--|------------------|
| Internal Evaluation | Continuous Internal Assessment Test | 25 Marks |
| | Assignments / Snap Test / Quiz | |
| | Seminars | |
| | Attendance and Class Participation | |
| External Evaluation | End Semester Examination | 75 Marks |
| Total | | 100 Marks |
| METHODS OF ASSESSMENT | | |
| Remembering (K1) | <ul style="list-style-type: none"> • The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook. | |
| Understanding (K2) | <ul style="list-style-type: none"> • Understanding of facts and ideas by comprehending or organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together | |
| Application (K3) | <ul style="list-style-type: none"> • Students have to solve problems by using/ applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response. | |
| Analyze (K4) | <ul style="list-style-type: none"> • Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. | |
| Evaluate (K5) | <ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have single right answers. | |
| Create (K6) | <ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem-solving skills | |

Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

| Semester | Newly introduced Components | Outcome / Benefits |
|----------------------------|---|---|
| I | Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world. | <ul style="list-style-type: none"> • Instil confidence among students • Create interest for the subject |
| I, II, III, IV | Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial) | <ul style="list-style-type: none"> • Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable • Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects • Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc. • Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment • Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools |
| III, IV, V & VI | Elective papers- An open choice of topics categorized under Generic and Discipline Centric | <ul style="list-style-type: none"> • Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective |

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| | | sectors |
| IV | DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research | <ul style="list-style-type: none"> • Exposure to industry moulds students into solution providers • Generates Industry ready graduates • Employment opportunities enhanced |
| II year Vacation activity | Internship / Industrial Training | <ul style="list-style-type: none"> • Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens. |
| V Semester | Project with Viva – voce | <ul style="list-style-type: none"> • Self-learning is enhanced • Application of the concept to real situation is conceived resulting in tangible outcome |
| VI Semester | Introduction of Professional Competency component | <ul style="list-style-type: none"> • Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc. |
| Extra Credits: For Advanced Learners / Honors degree | | <ul style="list-style-type: none"> • To cater to the needs of peer learners / research aspirants |

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| Skills acquired from the Courses | Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill |
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B.COM – GENERAL- CREDIT DISTRIBUTION

| Part | Course Code | Title of the Course | Credits | Hours |
|------------------------|--------------------|--|----------------|--------------|
| FIRST YEAR | | | | |
| FIRST SEMESTER | | | | |
| Part I | | Language – Tamil | 3 | 6 |
| Part II | | English | 3 | 6 |
| Part III | | Core Paper I – Financial Accounting I | 5 | 5 |
| Part III | | Core Paper II - Principles of Management | 5 | 5 |
| Part III | | Elective I - Business Communication | 3 | 4 |
| | | Elective I - Indian Economic Development | | |
| | | Elective I - Business Economics | | |
| Part IV | | Skill Enhancement Course SEC E-Banking | 2 | 2 |
| | | Foundation Course Fundamentals of Commerce | 2 | 2 |
| TOTAL | | | 23 | 30 |
| SECOND SEMESTER | | | | |
| Part I | | Language – Tamil | 3 | 6 |
| Part II | | English | 3 | 6 |
| Part III | | Core Paper III – Financial Accounting II | 5 | 5 |
| Part III | | Core Paper IV- Principles of Marketing | 5 | 5 |
| Part III | | Elective II - Business Environment | 3 | 6 |
| | | Elective II - Insurance and Risk Management | | |
| | | Elective II – International Trade | | |
| Part IV | | Skill Enhance Course SEC Bank Management | 2 | 2 |
| | | Skill Enhancement Course Advertising and Brand Management | 2 | 2 |
| TOTAL | | | 23 | 32 |
| SECOND YEAR | | | | |
| THIRD SEMESTER | | | | |
| Part I | | Language – Tamil | 3 | 6 |
| Part II | | English | 3 | 6 |
| Part III | | Core Paper V- Corporate Accounting I | 5 | 5 |
| Part III | | Core Paper VI - Business Law | 5 | 5 |

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|------------------------|--|--|-----------|-----------|
| Part IV | | Elective III – Business Legislation | 3 | 6 |
| | | Elective III – Business Mathematics & Statistics | | |
| | | Elective III – E-Commerce | | |
| Part IV | | Skill Enhance Course SEC Retail Marketing | 1 | 1 |
| | | Skill Enhancement Course | 2 | 2 |
| | | Environmental Studies | 2 | 2 |
| | | TOTAL | 22 | 32 |
| FOURTH SEMESTER | | | | |
| Part I | | Language – Tamil | 3 | 6 |
| Part II | | English | 3 | 6 |
| Part III | | Core Paper VII– Corporate Accounting II | 5 | 5 |
| Part III | | Core Paper VIII- Company Law | 5 | 5 |
| Part III | | Elective IV– Banking Law and Practice | 3 | 5 |
| | | Elective IV– Consumerism & Consumer Protection | | |
| | | Elective IV- Human Resource Management | | |
| Part IV | | Skill Enhance Course SEC – 6 | 2 | 2 |
| | | Skill Enhancement Course – SEC 7 | 2 | 2 |
| | | | | |
| | | TOTAL | 24 | 32 |
| THIRD YEAR | | | | |
| FIFTH SEMESTER | | | | |
| Part III | | Core Paper IX – Cost Accounting I | 4 | 5 |
| Part III | | Core Paper X – Indirect Taxation | 4 | 5 |
| Part III | | Core Paper XI – Income Tax Law and Practice I | 4 | 5 |
| Part III | | Core Paper XII – Project Viva vove Auditing and Corporate Governance | 4 | 5 |
| Part III | | Discipline Specific Elective 1/2 - Financial Management / Financial Services | 3 | 4 |

| | | | | |
|-----------------------|--|--|------------|------------|
| | | Discipline Specific Elective 3/4 – Credit Management / Office Management & Secretarial Practice | 3 | 4 |
| Part IV | | Value Education | 2 | 2 |
| | | Summer Internship / Industrial Training | 2 | - |
| | | TOTAL | 26 | 30 |
| SIXTH SEMESTER | | | | |
| Part III | | Core Paper XIII –Cost Accounting - II | 4 | 6 |
| Part III | | Core Paper XIV-Management Accounting | 4 | 6 |
| Part III | | Core Paper XV- Income Tax Law and Practice II | 4 | 6 |
| Part III | | Discipline Specific Elective 5/- Entrepreneurial Development / Computer Application in Business | 3 | 5 |
| | | Discipline Specific Elective 7/8- Logistics and Supply Chain Management/ 8/8 - Spreadsheet for Business | 3 | 5 |
| | | General awareness for Competitive Examination | 2 | 2 |
| Part V | | Extension Activity | 1 | - |
| | | TOTAL | 21 | 30 |
| GRAND TOTAL | | | 140 | 188 |

FIRST YEAR – SEMESTER – I
CORE – I: FINANCIAL ACCOUNTING I

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the basic accounting concepts and standards. | | | | | | | | |
| LO2 | To know the basis for calculating business profits. | | | | | | | | |
| LO3 | To familiarize with the accounting treatment of depreciation. | | | | | | | | |
| LO4 | To learn the methods of calculating profit for single entry system. | | | | | | | | |
| LO5 | To gain knowledge on the accounting treatment of insurance claims. | | | | | | | | |
| Prerequisites: Should have studied Accountancy in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation | | | | | | | | 15 |
| II | Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | | | | | | | | 15 |

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| III | <p>Depreciation and Bills of Exchange</p> <p>Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.</p> <p>Units of Production Method – Cost Model vs Revaluation</p> <p>Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate</p> | 15 |
| IV | <p>Accounting from Incomplete Records – Single Entry System</p> <p>Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.</p> | 15 |
| V | <p>Royalty and Insurance Claims</p> <p>Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.</p> <p>Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)</p> | 15 |
| TOTAL | | 75 |
| THEORY 20% & PROBLEM 80% | | |
| CO | Course Outcomes | |
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements | |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns | |
| CO3 | Analyse the various methods of providing depreciation | |
| CO4 | Evaluate the methods of calculation of profit | |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. | |
| Textbooks | | |

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| 1. | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 2. | S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida. |
| 3. | Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. |
| 4. | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. |
| 5. | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. |
| Reference Books | |
| 1. | Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. |
| 2. | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. |
| 3. | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. |
| 4. | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. |
| 5. | Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1. | https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 |
| 2. | https://www.slideshare.net/ramusakha/basics-of-financial-accounting |
| 3. | https://www.accountingtools.com/articles/what-is-a-single-entry-system.html |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|
| CO1 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 15 | 15 | 13 | 11 | 10 | 10 | 15 | 10 | 10 |
| AVERAG E | 3 | 2 | 3 | 3 | 2.6 | 2.2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | | |
|---|--|---|---|---|---------|----------------|-------|-------------------------|-------|--|
| | | | | | | | CIA | External | Total | |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 | |
| Learning Objectives | | | | | | | | | | |
| LO1 | To understand the basic management concepts and functions | | | | | | | | | |
| LO2 | To know the various techniques of planning and decision making | | | | | | | | | |
| LO3 | To familiarize with the concepts of organisation structure | | | | | | | | | |
| LO4 | To gain knowledge about the various components of staffing | | | | | | | | | |
| LO5 | To enable the students in understanding the control techniques of management | | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | | |
| Unit | Contents | | | | | | | No. of Hours | | |

| | | |
|-----|--|----|
| I | <p>Introduction to Management</p> <p>Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,</p> <p>Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.</p> | 15 |
| II | <p>Planning</p> <p>Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.</p> | 15 |
| III | <p>Organizing</p> <p>Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.</p> | 15 |
| IV | <p>Staffing</p> <p>Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].</p> | 15 |

| | | |
|------------------------|---|-----------|
| V | <p>Directing</p> <p>Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control</p> <p>Co-ordination – Meaning - Techniques of Co-ordination.</p> <p>Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p> | 15 |
| Total | | 75 |
| Course Outcomes | | |
| CO1 | Demonstrate the importance of principles of management. | |
| CO2 | Paraphrase the importance of planning and decision making in an organization. | |
| CO3 | Comprehend the concept of various authorizes and responsibilities of an organization. | |
| CO4 | Enumerate the various methods of Performance appraisal | |
| CO5 | Demonstrate the notion of directing, co-coordination and control in the management. | |
| Textbooks | | |
| 1 | Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi. | |
| 2 | DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi. | |
| 3 | P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida. | |
| 4 | L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi. | |
| 5 | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi. | |
| Reference Books | | |

| | |
|--|---|
| 1 | K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai |
| 2 | Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. |
| 3 | Griffin, Management principles and applications, Cengage learning, India. |
| 4 | H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York. |
| 5 | Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | http://www.universityofcalicut.info/syl/management |
| 2 | https://www.managementstudyguide.com/manpower-planning.htm |
| 3 | https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392 |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 12 | 15 | 11 | 10 | 10 | 8 | 15 | 10 | 11 |
| AVERAGE | 3 | 2 | 2.4 | 3 | 2.2 | 2 | 2 | 1.6 | 3 | 2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS COMMUNICATION

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enable the students to know about the principles, objectives and importance of communication in commerce and trade. | | | | | | | | |
| LO2 | To develop the students to understand about trade enquiries | | | | | | | | |
| LO3 | To make the students aware about various types of business correspondence. | | | | | | | | |
| LO4 | To develop the students to write business reports. | | | | | | | | |
| LO5 | To enable the learners to update with various types of interviews | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout | | | | | | | | 12 |
| II | Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars | | | | | | | | 12 |

| | | |
|-----|---|-----------|
| III | Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence | 12 |
| IV | Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing | 12 |
| V | Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile | 12 |
| | TOTAL | 60 |

| Course Outcomes | |
|------------------------|--|
| CO1 | Acquire the basic concept of business communication. |
| CO2 | Exposed to effective business letter |
| CO3 | Paraphrase the concept of various correspondences. |
| CO4 | Prepare Secretarial Correspondence like agenda, minutes and various business reports. |
| CO5 | Acquire the skill of preparing an effective resume |
| Textbooks | |
| 1 | Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi. |

| | |
|--|---|
| 2 | Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi. |
| 3 | K.P. Singha, Business Communication, Taxmann, New Delhi. |
| 4 | R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi. |
| 5 | M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi. |
| Reference Books | |
| 1 | V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi. |
| 2 | Rithika Motwani, Business communication, Taxmann, New Delhi. |
| 3 | Shirley Taylor, Communication for Business-Pearson Publications - New Delhi. |
| 4 | Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi. |
| 5 | Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://accountingseekho.com/ |
| 2 | https://www.testpreptraining.com/business-communications-practice-exam-questions |
| 3 | https://bachelors.online.nmims.edu/degree-programs |

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I

ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|---------------------|-------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the concepts of Economic growth and development | | | | | | | | |
| LO2 | To know the features and factors affecting economic development | | | | | | | | |
| LO3 | To gain understanding about the calculation of national income | | | | | | | | |
| LO4 | To examine the role of public finance in economic development | | | | | | | | |
| LO5 | To understand the causes of inflation | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | No. of Hours | |

| | | |
|------------------------|---|-----------|
| I | <p>Economic Development and Growth</p> <p>Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development</p> | 12 |
| II | <p>Classification of Nations on the basis of development</p> <p>Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development</p> | 12 |
| III | <p>National Income</p> <p>Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare</p> | 12 |
| IV | <p>Public Finance</p> <p>Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.</p> | 12 |
| V | <p>Money Supply</p> <p>Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply</p> | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Elaborate the role of State and Market in Economic Development | |

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

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

| | | | | | | | | | | | |
|--|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|--|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|

| | | | | | | | | | | | |
|----------------|----|----|-----|----|----|----|----|----|----|-----|----|
| CO1 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOTAL | 15 | 10 | 14 | 15 | 10 | 10 | 10 | 10 | 10 | 13 | 10 |
| AVERAGE | 3 | 2 | 2.8 | 3 | 2 | 2 | 2 | 2 | 2 | 2.2 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the approaches to economic analysis | | | | | | | | |
| LO2 | To know the various determinants of demand | | | | | | | | |
| LO3 | To gain knowledge on concept and features of consumer behaviour | | | | | | | | |
| LO4 | To learn the laws of variable proportions | | | | | | | | |
| LO5 | To enable the students to understand the objectives and importance of pricing policy | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation, | 12 |

| | | |
|------------------------|---|-----------|
| II | <p>Demand & Supply Functions</p> <p>Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.</p> | 12 |
| III | <p>Consumer Behaviour</p> <p>Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.</p> | 12 |
| IV | <p>Theory of Production</p> <p>Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium</p> | 12 |
| V | <p>Market Structure</p> <p>Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve</p> | 12 |
| | TOTAL | 60 |
| Course Outcomes | | |
| CO1 | Explain the positive and negative approaches in economic analysis | |
| CO2 | Understood the factors of demand forecasting | |
| CO3 | Know the assumptions and significance of indifference curve | |

| | |
|--|---|
| CO4 | Outline the internal and external economies of scale |
| CO5 | Relate and apply the various methods of pricing |
| Textbooks | |
| 1 | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. |
| 2 | C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03. |
| 3 | Aryamala.T, Business Economics, Vijay Nocole, Chennai. |
| 4 | T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai. |
| 5 | D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai. |
| Reference Books | |
| 1 | S.Shankaran, Business Economics-Margham Publications, Chennai. |
| 2 | P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. |
| 3 | Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia |
| 4 | Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai. |
| 5 | Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ |
| 2 | https://www.icsi.edu/ |
| 3 | https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160 |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOTAL | 15 | 10 | 13 | 14 | 11 | 10 | 10 | 10 | 10 | 10 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 2.8 | 2.2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | The students are able to prepare different kinds of accounts such Higher purchase and Instalments System. | | | | | | | | |
| LO2 | To understand the allocation of expenses under departmental accounts | | | | | | | | |
| LO3 | To gain an understanding about partnership accounts relating to Admission and retirement | | | | | | | | |
| LO4 | Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm | | | | | | | | |
| LO5 | To know the requirements of international accounting standards | | | | | | | | |
| Prerequisites: Should have studied Accountancy in XII Std | | | | | | | | | |

| Unit | Contents | No. of Hours |
|--------------------------------------|---|---------------------|
| I | Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit | 15 |
| II | Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price. | 15 |
| III | Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner. | 15 |
| IV | Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. | 15 |
| V | Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS. | 15 |
| | TOTAL | 75 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |

| | |
|--|---|
| CO1 | To evaluate the Hire purchase accounts and Instalment systems |
| CO2 | To prepare Branch accounts and Departmental Accounts |
| CO3 | To understand the accounting treatment for admission and retirement in partnership |
| CO4 | To know Settlement of accounts at the time of dissolution of a firm. |
| CO5 | To elaborate the role of IFRS |
| Textbooks | |
| 1 | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. |
| 2 | M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi. |
| 3 | R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi. |
| 4 | S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 5 | T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai. |
| Reference Books | |
| 1 | Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida. |
| 2 | Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai. |
| 3 | Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai. |
| 4 | Tulsian, Advanced Accounting, Tata MC. Graw hills, India. |
| 5 | Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 |
| 2 | https://www.slideshare.net/ramusakha/basics-of-financial-accounting |
| 3 | https://www.accountingtools.com/articles/what-is-a-single-entry-system.html |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| TOTAL | 16 | 11 | 14 | 15 | 14 | 12 | 11 | 11 | 15 | 11 | 11 |
| AVERAGE | 3.2 | 2.2 | 2.8 | 3 | 2.8 | 2.4 | 2.2 | 2.2 | 3 | 2.2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

CORE PAPER IV –PRINCIPLES OF MARKETING

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know the concept and functions of marketing | | | | | | | | |
| LO2 | To understand the importance of market segmentation | | | | | | | | |
| LO3 | To examine the stages of new product development | | | | | | | | |
| LO4 | To gain knowledge on the various advertising medias | | | | | | | | |
| LO5 | To analyse the global market environment | | | | | | | | |
| Prerequisite: Should have studied Commerce in XIStd | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing. | | | | | | | | 15 |
| II | Market Segmentation Meaninganddefinition-Benefits–Criteriaforsegmentation– Typesofsegmentation–Geographic–Demographic– Psychographic–Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation. | | | | | | | | 15 |
| III | Product & Price Marketing Mix—anoverviewof4P’sofMarketingMix– Product–IntroductiontoStagesofNewProductDevelopment– ProductLifeCycle—Pricing–Policies-Objectives– FactorsInfluencingPricing– Kinds of Pricing. | | | | | | | | 15 |

| | | |
|------------------|---|-----------|
| IV | Promotions and Distributions Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for personal seller-Channel of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods. | 15 |
| V | Competitive Analysis and Strategies Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E–Tailing–CRM–Market Research– MIS and Marketing Regulation. | 15 |
| | TOTAL | 75 |
| CO | Course Outcomes | |
| CO1 | Develop a understanding on the role and importance of marketing | |
| CO2 | Apply the 4p's of marketing in their venture | |
| CO3 | Identify the factors determining pricing | |
| CO4 | Use the different Channels of distribution of industrial goods | |
| CO5 | Understand the concept of E-marketing and E-Tailing | |
| Textbooks | | |
| 1 | Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi | |
| 2 | Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi. | |
| 3 | Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai | |

| | |
|--|---|
| 4 | Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi |
| 5 | NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi |
| ReferenceBooks | |
| 1 | ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi |
| 2 | Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai. |
| 3 | Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent |
| 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany |
| 5 | BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India |
| NOTE: Latest Edition of Text books Maybe Used | |
| Web Resources | |
| 1 | https://www.aha.io/roadmapping/guide/marketing/introduction |
| 2 | https://www.investopedia.com/terms/m/marketsegmentation.asp |
| 3 | https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/ |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |

| | | | | | | | | | | | |
|----------------|----|----|----|----|-----|----|----|----|----|----|----|
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

ELECTIVE– II: BUSINESS ENVIRONMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the nexus between environment and business. | | | | | | | | |
| LO2 | To know the Political Environment in which the businesses operate. | | | | | | | | |
| LO3 | To gain an insight into Social and Cultural Environment. | | | | | | | | |
| LO4 | To familiarize the concepts of an Economic Environment. | | | | | | | | |
| LO5 | To learn the trends in Global Environment / Technological Environment | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions. | | | | | | | | 12 |
| II | Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. | | | | | | | | 12 |
| III | Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business. | | | | | | | | 12 |
| IV | Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions. | | | | | | | | 12 |

| | | |
|--|--|-----------|
| V | Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment. | 12 |
| | TOTAL | 60 |
| Course Outcomes | | |
| CO1 | Remember the nexus between environment and business. | |
| CO2 | Apply the knowledge of Political Environment in which the businesses operate. | |
| CO3 | Analyze the various aspects of Social and Cultural Environment. | |
| CO4 | Evaluate the parameters in Economic Environment. | |
| CO5 | Create a conducive Technological Environment for business to operate globally. | |
| Textbooks | | |
| 1 | C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi | |
| 2 | Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai | |
| 3. | Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP. | |
| 4. | Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai | |
| 5. | Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi | |
| Reference Books | | |
| 1. | Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi | |
| 2. | Shaikhsaleem, Business Environment, Pearson, New Delhi | |
| 3. | S. Sankaran, Business Environment, Margham Publications, Chennai | |
| 4. | Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai | |
| 5. | Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | www.mbaofficial.com | |
| 2 | www.yourarticlelibrary.com | |
| 3 | www.businesscasestudies.co.uk | |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| TOTAL | 15 | 10 | 14 | 15 | 15 | 10 | 13 | 15 | 11 | 15 | 15 |
| AVERAG E | 3 | 2 | 2.8 | 3 | 3 | 2 | 2.6 | 3 | 2.2 | 3 | 3 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INSURANCE AND RISK MANAGEMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know the concepts and principles of contract of insurance | | | | | | | | |
| LO2 | To understand the basic concepts of life insurance | | | | | | | | |
| LO3 | To gain knowledge on the principles of general insurance | | | | | | | | |
| LO4 | To examine the Insurance Regulatory and Development Authority 1999 (IRDA) | | | | | | | | |
| LO5 | To know the risk management process | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management. | | | | | | | | 12 |
| II | Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development. | | | | | | | | 12 |
| III | Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance | | | | | | | | 12 |
| IV | General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement | | | | | | | | 12 |
| V | IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts. | | | | | | | | 12 |
| | TOTAL | | | | | | | | 60 |
| Course Outcomes | | | | | | | | | |
| CO1 | Identify the workings of insurance and hedging | | | | | | | | |
| CO2 | Evaluate the types of insurance policies and settlement | | | | | | | | |

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

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

| | | | | | | | | | | | |
|----------------|----|----|----|----|----|----|----|----|----|----|----|
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL TRADE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enable students familiarise with the basics of International Trade. | | | | | | | | |
| LO2 | To know the various theories of international trade. | | | | | | | | |
| LO3 | To impart knowledge about balance of trades and exchange rates. | | | | | | | | |
| LO4 | To gain knowledge about international institutions. | | | | | | | | |
| LO5 | To gain insights on World Trade Organisation | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context | | | | | | | | 12 |

| | | |
|------------------------|---|-----------|
| II | Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory. | 12 |
| III | Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism - Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT. | 12 |
| IV | International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending - Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD. | 12 |
| V | World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS. | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Distinguish between the concept of internal and international trade. | |
| CO2 | Define the various theories of international trade. | |
| CO3 | Examine the balance of trade and exchange rates | |
| CO4 | Appraise the role of IMF and IBRD. | |
| CO5 | Define the workings of WTO and with special reference to India. | |
| Textbooks | | |
| 1 | Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04. | |

| | |
|--|---|
| 2 | Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92. |
| 3 | Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California. |
| 4 | H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14. |
| 5 | BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai |
| Reference Books | |
| 1 | Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai |
| 2 | Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai |
| 3 | Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi |
| 4 | S Sankaran , International Trade, Margham Publication, Chennai |
| 5 | C B Gupta, International Business, S Chand Publishing, New Delhi |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/ |
| 2 | https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644 |
| 3 | https://www.wto.org/english/thewto_e/countries_e/india_e.htm |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

Skill Enhancement

BANK MANAGEMENT

FIRST YEAR –

SEMESTER – II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enable students familiarise with the basics of Bank Management. | | | | | | | | |
| LO2 | To know the various methods. | | | | | | | | |
| LO3 | To impart knowledge about NPAs. | | | | | | | | |
| LO4 | To gain knowledge about investment management. | | | | | | | | |
| LO5 | To gain insights on E-Banking | | | | | | | | |

UNIT - I

Banking structure in India - banking functions and services - Foreign commercial banks - Private commercial banks - capital adequacy

UNIT-II

Principles of lending - financial adequacy assessing the borrower - project appraisal - structural and Infrastructural analysis - legal formalities - follow up loans, asset management companies

UNIT-III

Non Performing Assets (NPAs) - Early Warning Signals - Management of NPAs - Remedies Available - Recent Measures - loan recovery tribunals - Provisions of Revenue Recovery Act

UNIT-IV

Investment management - priorities in allocation of bank funds - investment in government securities - maturity and yield - quality and diversification, profitability management - profit

planning

UNIT-V

Traditional Banking vs. E-Banking - facets of E-Banking - Internet Procurement - E - Banking Transaction - Electronic Delivery Channels - Truncated Cheque - Complete Centralized Solution - Features of CCS - Advances of E-Banking - Constraints in E- Banking - Security Measures

| Course Outcomes |
|---|
| Banking sector in India and Foreign |
| Define the various principles of lending |
| Examine the loan recovery tribunals |
| Appraise the maturity and yield |
| Define the workings of E-banking transaction. |

Reference Books

1. Varshney, PN. Banking Law & Practice, Sultan Chand, New Delhi.
2. S.N.Maheswari, Banking Law & Practice, Ludiana, Kalyani Publications.
3. Vasant Desai, Principles of Bank Management, Mumbai, Himalaya Publications.
4. K.Subramanian, Banking Reforms in India, TMH, New Delhi.
5. Joseph Sinkey, Commercial Bank Financial Bank Financial Management, Pearson Education (Prentice Hall)
6. E.Gordon and Dr. K. Natarajan, Banking Theory Law and Practice — Himalaya Publishing House.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

Skill Enhancement

ADVERTISING AND BRAND MANAGEMENT

FIRST YEAR –

SEMESTER – II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enable students Advertising and Integrating Marketing | | | | | | | | |
| LO2 | To know the various Advertising agency | | | | | | | | |
| LO3 | To impart knowledge about brand | | | | | | | | |
| LO4 | To gain knowledge about Brand extensions | | | | | | | | |
| LO5 | To gain insights on Sales promotion | | | | | | | | |

UNIT-I

Advertising and Integrating Marketing - Communication - components of IMC - advertising for retailers - indoor and outdoor advertising

UNIT-II

Advertising agency - types of advertising media and selection of appropriate media - emerging forms of advertising

UNIT-III

Concepts of Brand and brand equity -Making brands succeed - Brand Image and its dimension - Brand Positioning

UNIT-IV

Brand Extensions Line extensions - Brand extensions -Types of extensions
Evaluation of advertising and brand valuation

UNIT-V

Sales promotion - Consumer Promotion - Dealer Promotion - Sales force
Promotion - Sales force Planning and Execution - Recent Trends

Books Recommended:

1. Dayle, Petes, Value Brand Marketing, N. Wiley 2000
2. Murphy, John M. Brand Strategy, Comb England, Director Books, 1990
3. Ries, Al and awoRiemThe 22 Immortal laws of Branding, NY, Narper Collins, 1908
4. Ferries Raymid Led. Brand Valuationm London Inter brand and Premier Books, 1997