



திருவள்ளூர் பல்கலைக்கழகம்
THIRUVALLUVAR UNIVERSITY
SERKKADU, VELLORE - 632 115

Bachelor of Commerce

Under

Choice Based Credit System (CBCS)

&

Learning Outcomes Based Curriculum Framework (LOCF)

Effective from the Academic Year

2026 – 2027

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credits and Hours Distribution System
for all Under – Graduate Courses including Lab Hours**

FIRST YEAR

	Part	Courses	Credits	Hours / Week
Semester I	Part I	Language – Tamil	3	6
	Part II	English	3	6
	Part III	Core Courses & Elective Courses	11	14
	Part IV	Skill Enhancement Course (SEC – I)	2	2
	Part IV	Disaster Management	2	2
	Total		21	30

	Part	Courses	Credits	Hours / Week
Semester II	Part I	Language – Tamil	3	6
	Part II	English	3	6
	Part III	Core Courses & Elective Courses	14	16
	Part IV	Skill Enhancement Course (SEC – I)	2	2
	Total		22	30

SECOND YEAR

	Part	Courses	Credits	Hours / Week
Semester III	Part I	Language – Tamil	3	6
	Part II	English	3	6
	Part III	Core Courses & Elective Courses	11	14
	Part IV	Non Major / Basic Tamil / Advance Tamil	2	2
	Part IV	E.V.S	2	2
	Total		21	30

	Part	Courses	Credits	Hours / Week
Semester IV	Part I	Language – Tamil	3	6
	Part II	English	3	6
	Part III	Core Courses & Elective Courses	14	16
	Part IV	Non Major / Basic Tamil / Advance Tamil	2	2
	Total		22	30

THIRD YEAR

	Part	Courses	Credits	Hours / Week
Semester V	Part III	Core Courses & Elective Courses	24	26
	Part IV	Value Education	2	2
	Part IV	Value Added Courses -1 (Common for all UG)	2	2
	Part IV	Internship / Industrial Visit / Field Visit	2	-
	Total		30	30

	Part	Courses	Credits	Hours / Week
Semester VI	Part III	Core Courses & Elective Courses	21	28
	Part IV	Value Added Courses -2 (Discipline Specific)	2	2
	Part IV	Extension Activity	1	-
	Total		24	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	11	14	11	14	24	21	95
Part IV	4	2	4	2	6	2	20
Part V	-	-	-	-	-	1	1
Total	22	21	22	21	30	24	140

Part I, II and III components will be separately taken into account for CGPA calculation and classification for the Undergraduate Programme. Components IV and V must be completed during the duration of the programme as per University norms to become eligible for the award of the degree.

METHODS OF EVALUATION

Internal Evaluation Marks	
Continuous Internal Assessment Tests	20
Assignments, Seminars and Attendance	10
Total	30
External Evaluation Marks	
End Semester Examination	70
Total	100

METHODS OF ASSESSMENT

Knowledge Level	Description	Nature of Assessment
K1	Recall	Definitions, MCQ, Concept Identification
K2	Understanding	Short Notes, True/False, Explanations
K3	Application	Problem Solving, Illustration with Examples
K4	Analysis	Comparative Study, Interpretation, Mapping
K5	Evaluation	Critical Essays, Justification, Review
K6	Creation	Presentation, Discussion, Project Work

PROGRAMME OUTCOMES

Upon successful completion of the B.Com. Graduates will be able to:

PROGRAMME OUTCOMES (pos)

PO No.	Attributes	Programme Outcome
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.
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 oneself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	Critical Thinking	Capability to apply analytical thought to a body of knowledge; analyse and evaluate evidence, arguments, and claims based on empirical evidence; identify relevant assumptions and implications; formulate coherent arguments; and critically evaluate practices, policies, and theories using a scientific approach to knowledge development.
PO4	Problem Solving	Capacity to extrapolate from acquired knowledge and apply competencies to solve unfamiliar problems rather than merely replicate curriculum content knowledge; apply learning to real-life situations.
PO5	Analytical Reasoning	Ability to evaluate the reliability and relevance of evidence; identify logical flaws in arguments; analyse and synthesize data from a variety of sources; draw valid conclusions supported by evidence and examples while addressing opposing viewpoints.
PO6	Research-Related Skills	Demonstrate a sense of inquiry by asking relevant questions, defining problems, formulating and testing hypotheses, analysing and interpreting data, recognizing cause-and-effect relationships, and planning, executing, and reporting research investigations.
PO7	Cooperation / Teamwork	Ability to work effectively and respectfully with diverse teams; facilitate cooperative and coordinated efforts; contribute efficiently as a member or leader of a team in achieving common goals.
PO8	Scientific Reasoning	Ability to analyse, interpret, and draw conclusions from quantitative and qualitative data; critically evaluate ideas, evidence, and experiences from an open-minded and reasoned perspective.
PO9	Reflective Thinking	Demonstrate self-awareness and reflective thinking by critically evaluating personal experiences, professional practices, and societal issues for continuous improvement.
PO10	Information and Digital Literacy	Capability to use ICT tools effectively; access, evaluate, manage, and utilize digital information from various sources; and apply appropriate software for data analysis and problem solving.
PO11	Self-Directed Learning	Ability to work independently, identify appropriate learning resources, manage projects effectively, and engage in continuous self-directed learning.

PO12	Multicultural Competence	Possess knowledge of diverse cultures and global perspectives; interact respectfully and effectively with individuals from different cultural and social backgrounds.
PO13	Moral and Ethical Awareness / Reasoning	Demonstrate ethical values and professional integrity; recognize ethical issues; avoid plagiarism, fabrication, and falsification; respect intellectual property rights; appreciate environmental sustainability; and practice honesty and responsibility in all professional activities.
PO14	Leadership Readiness / Qualities	Demonstrate leadership qualities by setting direction, formulating vision, motivating team members, managing resources effectively, and guiding teams toward achieving organizational goals.
PO15	Lifelong Learning	Acquire and continuously update knowledge and skills through self-directed learning to adapt to emerging technologies, changing workplace demands, and personal and professional development th

PROGRAMME SPECIFIC OUTCOMES (psos)

PO No.	Attributes	Programme Specific Outcome
PSO1	Employability	Apply disciplinary knowledge, programming skills, analytical thinking, and modern computing tools to design and develop software solutions, enabling successful employment in IT industries, government organizations, or higher education.
PSO2	Entrepreneurship and Innovation	Develop entrepreneurial, leadership, critical thinking, and problem-solving skills to create innovative technology-based products, startups, and sustainable business solutions.
PSO3	Research and Technological Development	Design, implement, and evaluate computing solutions using emerging technologies, conduct ethical research, and contribute to innovation in areas such as Artificial Intelligence, Data Science, Cloud Computing, Cyber Security, and related domains.
PSO4	Professional Ethics and Societal Contribution	Demonstrate professional ethics, effective communication, teamwork, lifelong learning, and social responsibility while developing sustainable technology solutions that contribute to industry, society, and national development.

B.COM (GENERAL) - CURRICULUM DESIGN

Sem	Part	Course No.	Course Title	Hours / Week	Credits	Internal	External	Total
I	I	LC-I	Language – I	6	3	30	70	100
I	II	ELC-I	English - I	6	3	30	70	100
I	III	CC-I	Financial Accounting-I	4	4	30	70	100
I	III	CC-II	Principles of Management	4	3	30	70	100
I	III	EC-I	A)Business Communication B)Indian Economic Development C) Business Environment	6	4	30	70	100
I	IV	SEC-I	Practices in Commerce	2	2	30	70	100
I	IV	Compulsory	Disaster Management	2	2	30	70	100
Total				30	21			

Sem	Part	Course No.	Course Title	Hours / Week	Credits	Internal	External	Total
II	I	LC-II	Language – II	6	3	30	70	100
II	II	ELC-II	English - II	6	3	30	70	100
II	III	CC-III	Financial Accounting-II	5	5	30	70	100
II	III	CC-IV	Business Law	5	5	30	70	100
II	III	EC-II	Choose any one: A) Business Economics B) Insurance and Risk Management C)International Trade	6	4	30	70	100
II	IV	SEC-II	Advertising	2	2	30	70	100
II	IV		NAAN MUDHALVAN	0	2	30	70	100
Total				30	24			

Sem	Part	Course No.	Course Title	Hours / Week	Credits	Internal	External	Total
III	I	LC-III	Language – III	6	3	30	70	100
III	II	ELC-III	English - III	6	3	30	70	100
III	III	CC-V	Corporate Accounting-I	4	4	30	70	100
III	III	CC-VI	Company Law	4	3	30	70	100
III	III	EC-III	Choose any one: A) Business Legislation B) Business Mathematics and Statistics C) E-Commerce	6	4	30	70	100
III	IV	NME-I	General Commercial Knowledge	2	2	30	70	100
III	IV	Compulsory	Environmental Studies	2	2	30	70	100
III	IV		NAAN MUDHALVAN	-	2	30	70	100
Total				30	23			

Sem	Part	Course No.	Course Title	Hours / Week	Credits	Internal	External	Total
IV	I	LC-IV	Language – IV	6	3	30	70	100
IV	II	ELC-IV	English - IV	6	3	30	70	100
IV	III	CC-VII	Corporate Accounting-II	5	5	30	70	100
IV	III	CC-VIII	Principles of Marketing	5	5	30	70	100
IV	III	EC-IV	Choose any one: A) Banking Law and Practice B) Financial Services C) Operations Research	6	4	30	70	100
IV	IV	NME-II	Advertising and salesmanship	2	2	30	70	100
IV	IV		NAAN MUDHALVAN	-	2	30	70	100
Total				30	24			

Sem	Part	Course No.	Course Title	Hours / Week	Credits	Internal	External	Total
V	III	CC-IX	Cost Accounting-I	6	6	30	70	100
V	III	CC-X	Human Resource Management	6	5	30	70	100
V	III	CC-XI	Income Tax Law and Practice-I	5	5	30	70	100
V	III	CC-XII	Auditing and Corporate Governance	5	5	30	70	100
V	III	EC-V	Choose any one: A) Financial Management B) Indirect Taxation C) Office Management & Secretarial Practice	4	3	30	70	100
V	IV	CVAC (Common to All UG Courses)	Emerging Digital Technologies	2	2	30	70	100
V	IV	Compulsory	Internship	-	2	30	70	100
V	IV	Compulsory	Value Education	2	2	30	70	100
V	IV		NAAN MUDHALVAN	-	2	30	70	100
Total				30	32			

Sem	Part	Course No.	Course Title	Hours / Week	Credits	Internal	External	Total
VI	III	CC-XIII	Cost Accounting-II	5	5	30	70	100
VI	III	CC-XIV	Management Accounting	5	4	30	70	100
VI	III	CC-XV	Income Tax Law and Practice-II	5	4	30	70	100
VI	III	CC-XVI	Project and Viva Voce	6	4	30	70	100
VI	III	EC-VI	Choose any one: A) Entrepreneur Development B) Computer Application in Business C) Logistic and Supply Chain Management	7	4	30	70	100
VI	IV	DSVAC	Tally	2	2	30	70	100
VI	V	Compulsory	Extension Activity	-	1	-	-	100
V	IV		NAAN MUDHALVAN	-	2	30	70	100
Total				30	26			

Paper No.	CC-I	Title of the Course	Financial Accounting-I		
Category	Core	Year / Sem	I / I	Credits	5
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic knowledge of commerce and elementary accounting concepts.			

Objectives of the Course

1. To provide a strong foundation in **financial accounting principles, concepts, conventions, and accounting procedures** for understanding the preparation of financial records.
2. To develop **accounting skills** through the application of journal, ledger, subsidiary books, trial balance, and error rectification techniques.
3. To enable students to apply **financial accounting methods** for preparing final accounts of sole proprietorship and partnership entities with necessary adjustments.
4. To enhance students' ability to understand and analyse **depreciation, incomplete records, and profit determination methods** in practical accounting situations.
5. To equip students with knowledge of **insurance claim calculations and accounting applications** for effective financial decision-making and professional practices.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the fundamental concepts of financial accounting, accounting principles, conventions, journal, ledger, subsidiary books, trial balance, classification of errors, rectification of errors, and bank reconciliation statement.	LO1, LO4, LO10
CO2	Prepare final accounts of non-corporate entities, including sole proprietorship and partnership firms, with necessary adjustments.	LO1, LO3, LO4, LO5, LO10
CO3	Apply different methods of depreciation and understand their accounting treatment for accurate financial reporting.	LO1, LO4, LO5, LO10
CO4	Analyze incomplete records and compute profit using statement of affairs, net worth, and conversion methods.	LO3, LO4, LO5, LO10, LO13
CO5	Apply accounting procedures for insurance claims and calculate claim amounts using the average clause for loss of stock.	LO3, LO4, LO10, LO13
CO6	Develop analytical and problem-solving skills by applying accounting concepts and techniques for preparing and interpreting financial information for decision-making.	LO7, LO11, LO13, LO15

Unit I	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.
Unit II	Final Accounts of Non-Corporate Entities – Sole Proprietary Concerns and Partnership Firms – Final Accounts with Adjustments – Preparation of Trading Account, Profit and Loss Account, and Balance Sheet
Unit III	Depreciation – Meaning – Objectives – Accounting Treatment – Types of

	Depreciation – Straight Line Method – Diminishing Balance Method – Conversion Method.
Unit IV	Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Net Worth Method – Conversion Method (New Format).
Unit V	Insurance Claims – Calculation of Claim Amount – Average Clause (Loss of Stock Only).

Course Nature: Theory – 20% | Problem Solving – 80%

Textbooks

1. Jain, S. P., & Narang, K. L. *Financial Accounting – I*. Kalyani Publishers, New Delhi.
2. Maheshwari, S. N. *Financial Accounting*. Vikas Publishing House Pvt. Ltd., Noida.
3. Shukla, M. C., Grewal, T. S., & Gupta, S. C. *Advanced Accounts* (Vol. I). S. Chand & Sons, New Delhi.
4. Radhaswamy, M., & Gupta, R. L. *Advanced Accounting*. Sultan Chand & Sons, New Delhi.
5. Gupta, R. L., & Gupta, V. K. *Financial Accounting*. Sultan Chand & Sons, New Delhi.

Reference Books

1. Arulanandam, M., & Raman, K. S. *Advanced Accountancy*. Himalaya Publishing House, Mumbai.
2. Tulsian, P. C. *Advanced Accounting*. Tata mcgraw-Hill Education, Noida.
3. Charumathi, B., & Vinayagam, K. *Financial Accounting*. S. Chand & Sons, New Delhi.
4. Goyal, B. K., & Tiwari, H. N. *Financial Accounting*. Taxmann Publications, New Delhi.
5. Anthony, R. N., Hawkins, D. F., & Merchant, K. A. *Accounting: Text and Cases*. Mcgraw-Hill Education, Noida.

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength: 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

PAM – Program Articulation Matrix

Paper No.	CC-II	Title of the Course	Principles of Management		
Category	Core	Year / Sem	I / I	Credits	4
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		4	-	-	4
Prerequisites		Basic understanding of business organizations and managerial activities.			

Objectives of the Course

1. To provide a strong foundation in **management principles, theories, functions, and practices** for understanding the role of managers in organizations.
2. To develop **planning and decision-making skills** through the application of management techniques, forecasting methods, and organizational strategies.
3. To enable students to apply **organizing and staffing concepts** for effective resource management, recruitment, training, and performance evaluation.
4. To enhance students' ability to understand and implement **directing, motivation, leadership, coordination, and control practices** in organizational environments.
5. To equip students with knowledge of **emerging management trends, workplace challenges, and modern managerial practices** for professional growth and effective administration.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the basic concepts, nature, scope, importance, principles, and evolution of management, including contributions of major management thinkers and functions of managers.	LO1, LO4, LO10
CO2	Apply planning concepts, techniques, decision-making approaches, forecasting methods, and Management by Objectives (MBO) for effective managerial decision-making.	LO1, LO3, LO4, LO5, LO10
CO3	Analyze organizational structures, types of organizations, departmentalization, authority, responsibility, and concepts of centralization and decentralization.	LO1, LO4, LO5, LO10
CO4	Understand staffing functions, including recruitment, selection, training, performance appraisal, promotion, and modern workplace practices such as Work from Home (WFH).	LO3, LO4, LO5, LO10, LO13
CO5	Explain directing functions involving motivation, leadership, supervision, and coordination, and apply leadership principles for organizational effectiveness.	LO3, LO4, LO7, LO10, LO13
CO6	Evaluate control systems, contemporary management challenges, and managerial practices to enhance organizational performance and decision-making abilities.	LO7, LO11, LO13, LO15

Unit I	Meaning – Definitions – Nature and Scope – Levels of Management – Importance – Management vs. Administration – Management: Science or Art – Evolution of Management Thought – Contributions of F. W. Taylor, Henri Fayol, Peter F. Drucker, and Elton Mayo – Functions of Management – Trends and Challenges of Management – Managers: Qualifications, Duties, and Responsibilities.
Unit II	Planning – Meaning – Definitions – Nature – Scope – Functions – Importance – Elements of Planning – Types of Planning – Planning Process – Tools and Techniques of Planning – Management by Objectives (MBO) – Decision Making: Meaning, Characteristics, Types, and Steps – Forecasting.
Unit III	Organizing – Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types of Organization – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Centralization and Decentralization.
Unit IV	Introduction – Concept of Staffing – Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Tests – Interview – Training: Need and Types – Promotion – Performance Appraisal: Meaning and Methods – 360-Degree Performance Appraisal – Work from Home (WFH) – Managing Work from Home (WFH).
Unit V	Directing – Meaning – Importance – Principles of Directing – Motivation: Meaning and Theories – Leadership: Meaning, Nature, Types, and Theories – Styles of Leadership – Qualities of a Good Leader – Successful Women Leaders – Challenges Faced by Women in the Workforce – Supervision: Meaning, Importance, and Functions. Coordination – Meaning – Importance – Principles and Techniques of Coordination – Control – Meaning – Characteristics – Importance – Types of Control – Stages in the Control Process – Essentials of an Effective Control System.

Textbooks

1. Gupta, C. B., & Prasad, L. M. *Principles of Management*. S. Chand & Sons Co. Ltd., New Delhi.
2. Pagare, Dinkar. *Principles of Management*. Sultan Chand & Sons, New Delhi.
3. Tripathi, P. C., & Reddy, P. N. *Principles of Management*. Tata mcgraw-Hill Education, Noida.
4. Prasad, L. M. *Principles of Management*. S. Chand & Sons Co. Ltd., New Delhi.
5. Sharma, R. K., Gupta, Shashi K., & Sharma, Rahul. *Business Management*. Kalyani Publishers, New Delhi.

Reference Books

1. Sundhar, K. *Principles of Management*. Vijay Nicole Imprints Pvt. Ltd., Chennai.
2. Koontz, Harold, & Weihrich, Heinz. *Essentials of Management*. Mcgraw-Hill Education, New Delhi.
3. Griffin, Ricky W. *Management: Principles and Applications*. Cengage Learning India Pvt. Ltd.
4. Mintzberg, Henry. *The Nature of Managerial Work*. Harper & Row, New York.
5. Eccles, Robert G., & Nohria, Nitin. *Beyond the Hype: Rediscovering the Essence of Management*. Harvard Business School Press, Boston.

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength: 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

PAM – Programme Articulation Matrix

Paper No.	EC-I	Title of the Course	Business Communication		
Category	Elective	Year / Sem	I / I	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic proficiency in reading, writing, and oral communication.			

Objectives of the Course

1. To provide a strong foundation in **business communication principles, methods, and practices** for effective professional communication.
2. To develop **written communication skills** through the preparation of business letters, trade correspondence, banking, and insurance-related communications.
3. To enable students to apply **secretarial communication techniques** for preparing agendas, minutes, reports, and official correspondence.
4. To enhance students' ability to understand and practice **interview preparation skills, resume writing, and professional digital profile management**.
5. To equip students with knowledge of **modern communication methods and effective strategies** for overcoming communication barriers in business environments.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, importance, methods, and barriers of business communication along with the essentials of effective communication and e-communication.	LO1, LO4, LO10
CO2	Develop skills in preparing business letters, trade correspondence, sales letters, complaint letters, circulars, and other professional communications.	LO1, LO3, LO4, LO5, LO10
CO3	Understand banking and insurance correspondence, including different types, structures, and procedures involved in professional financial communication.	LO1, LO4, LO5, LO10
CO4	Apply secretarial communication practices, including company correspondence, agenda preparation, minutes writing, and report preparation.	LO3, LO4, LO5, LO10, LO13
CO5	Develop professional skills for interview preparation, resume writing, application drafting, and maintaining an effective digital profile.	LO7, LO11, LO13, LO15
CO6	Demonstrate effective written and oral communication skills required for professional, organizational, and business environments.	LO3, LO7, LO11, LO13, LO15

Unit 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 –
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	Layout
Unit II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars
Unit 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.
Unit 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
Unit V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile

Text Books

1. Rajendra Pal and J. S. Korlahalli, *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi.
2. Gupta and Jain, *Business Communication*, Sahitya Bhavan 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, and Schatzman, *Business Communication Today*, Pearson Education Pvt. Ltd., New Delhi.
5. Penrose, Rasberry, and Myers, *Advanced Business Communication*, Bangalore.

Note: Latest edition of the prescribed 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>

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
CO6	–	–	3	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	12	9	–	6	–	–	12	6	–	9	–	6

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-I	Title of the Course	Indian Economic Development		
Category	Elective	Year / Sem	I / I	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic understanding of the Indian economy and current affairs.			

Objectives of the Course

1. To provide a strong foundation in **economic growth, development concepts, and factors influencing economic progress** of nations.
2. To develop **analytical skills** for understanding economic indicators, national income measurement, and their relationship with economic welfare.
3. To enable students to apply **public finance concepts** including taxation, public expenditure, and public debt in understanding economic development.
4. To enhance students' ability to analyze **money supply, inflation, deflation, and price index concepts** for evaluating economic conditions.
5. To equip students with knowledge of **economic policies and development strategies** for interpreting contemporary economic issues and challenges.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts of economic growth and development, differences between growth and development, measurement indicators, and factors influencing economic development.	LO1, LO4, LO10
CO2	Analyze the characteristics of developing and developed economies, demographic transition theories, population trends, and the role of human resource development in economic progress.	LO1, LO3, LO4, LO5, LO10
CO3	Understand the concepts, importance, measurement methods, and sectoral contributions of national income and analyze its relationship with economic welfare.	LO1, LO4, LO5, LO10
CO4	Explain the role of public finance in economic development, including sources of public revenue, taxation, public expenditure, and public debt management.	LO3, LO4, LO5, LO10, LO13
CO5	Analyze money supply concepts, theories of money, inflation, deflation, price indices, and the role of fiscal policy in controlling money supply.	LO3, LO4, LO7, LO10, LO13
CO6	Evaluate economic issues and policies related to development, national income, public finance, and monetary management for informed economic decision-making.	LO7, LO11, LO13, LO15

Unit I	Economic Development and Growth 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 -Factors affecting Economic Development.
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Unit II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development.
Unit III	National Income 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.
Unit IV	Public Finance 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.
Unit V	Money Supply 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

Textbooks

1. Dutt and Sundaram, *Indian Economy*, S. Chand, New Delhi.
2. V. K. Puri and S. K. Mishra, *Indian Economy*, Himalaya Publishing House, Mumbai.
3. Ramesh Singh, *Indian Economy*, mcgraw Hill, Noida.
4. Nitin Singhania, *Indian Economy*, mcgraw Hill, Noida.
5. Sanjeev Verma, *The Indian Economy*, Unique Publication, Shimla.

Reference Books

1. Ghatak Subrata, *Introduction to Development Economics*, Routledge Publications, New Delhi.
2. Sukumoy Chakravorthy, *Development Planning: Indian Experience*, Oxford University Press (OUP), New Delhi.
3. Ramesh Singh, *Indian Economy*, mcgraw Hill, Noida.
4. Meier, Gerald M., *Leading Issues in Economic Development*, Oxford University Press (OUP), New Delhi.
5. Todaro, Michael P., *Economic Development in the Third World*, Orient Longman, Hyderabad.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. [Http://www.jstor.org](http://www.jstor.org)
2. [Http://www.indiastat.com](http://www.indiastat.com)
3. [Http://www.epw.in](http://www.epw.in)

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-I	Title of the Course	Business Environment		
Category	Elective	Year / Sem	I/I	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic knowledge of business organizations and economic concepts.			

Objectives of the Course

1. To provide a strong foundation in **business environment concepts, elements, and their significance** for understanding the factors influencing business operations.
2. To develop **analytical skills** to examine the impact of political, social, cultural, and legal environments on business decisions.
3. To enable students to apply **economic environment concepts** by understanding macroeconomic factors and their influence on business strategies.
4. To enhance students' ability to analyze **technological developments and their impact** on business growth, innovation, and competitiveness.
5. To equip students with knowledge of **environmental factors and emerging business challenges** for effective strategic decision-making in dynamic markets.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concept, nature, significance, and elements of the business environment and analyze its impact on business decisions and strategies.	LO1, LO4, LO10
CO2	Analyze the influence of political environment, government-business relationships, and constitutional provisions on business operations in India.	LO1, LO3, LO4, LO5, LO10
CO3	Understand the role of social and cultural factors, social responsibilities, and cultural influences on business practices and organizational decisions.	LO1, LO4, LO5, LO10
CO4	Evaluate the impact of economic environment, economic systems, and macroeconomic factors such as GDP, inflation, fiscal deficit, and per capita income on business decisions.	LO3, LO4, LO5, LO10, LO13
CO5	Explain the technological environment, sources and transfer of technology, and assess the impact of technological developments on business growth.	LO3, LO4, LO7, LO10, LO13
CO6	Analyze the integrated impact of political, economic, social, cultural, and technological environments to make informed business decisions and formulate appropriate business strategies in a dynamic business environment	LO5, LO6, LO10, LO11, LO13

Unit I	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
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Unit II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.
Unit 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.
Unit 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.
Unit 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.

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, Uttar Pradesh.
4. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai.
5. Rosy Joshi, Sangam Kapoor, and Priya Mahajan, *Business Environment*, Kalyani Publications, New Delhi.

Reference Books

1. Veenakeshav Pailwar, *Business Environment*, PHI Learning Pvt. Ltd., New Delhi.
2. Shaikh Saleem, *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, and Ed Thompson, *The Business Environment*, FT Prentice Hall, New Jersey.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. [Www.mbaofficial.com](http://www.mbaofficial.com)
2. [Www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
3. [Www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk)

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	SEC-I	Title of the Course	Practices in Commerce		
Category	Skill Enhancement Course	Year / Sem	I / I	Credits	2
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		2	-	-	22
Prerequisites		Basic understanding of commerce, trade, and business operations.			

Objectives of the Course

1. To provide a strong foundation in **practical accounting standards and their applications** for understanding financial reporting practices.
2. To develop **advertising and communication skills** through the preparation, analysis, and evaluation of advertisement copies.
3. To enable students to apply **secretarial practices** by preparing agendas, minutes of meetings, and official corporate documents.
4. To enhance students' ability to understand and perform **banking procedures and documentation practices** related to accounts, cheques, and banking instruments.
5. To equip students with knowledge of **share market applications and financial services procedures** including PAN and DEMAT account operations.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, applications, and importance of accounting standards and apply Accounting Standards in practical accounting situations.	LO1, LO4, LO10
CO2	Prepare, collect, analyze, and critically evaluate advertisement copies used in newspapers, journals, and business communication.	LO1, LO3, LO4, LO5, LO10
CO3	Develop practical knowledge of secretarial procedures by preparing agendas and minutes of general body and board meetings.	LO1, LO4, LO5, LO10
CO4	Apply banking practices by preparing bank account applications, handling cheque transactions, endorsements, crossings, pay-in-slips, and demand draft applications.	LO3, LO4, LO5, LO10, LO13
CO5	Understand share market-related procedures and prepare applications for PAN and Demat account opening for investment activities.	LO3, LO4, LO7, LO10, LO13
CO6	Demonstrate practical skills in business documentation, financial services, corporate procedures, and market-related applications for effective business operations.	LO7, LO11, LO13, LO15

Unit I	UNIT – I : ACCOUNTING STANDARD PRACTICE : Concept and it application. a. Accounting standard I b. Accounting standard II c. Accounting standard III
Unit II	UNIT – II : ADVERTISING PRACTICE : Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.
Unit III	UNIT-III : SECRETARIAL PRACTICE: Preparation of Agenda and minutes of meetings –both general body and board of directors. (students are asked to write agenda and minutes of their own and should not use printed format).
Unit IV	UNIT – IV : BANKING PRACTICES : 1. Application for Opening Bank Account – saving account & Current Account. 2. Drawing, Endorsing and crossing of cheques, filling up of pay in slips, demand draft application.
Unit V	UNIT –V: SHARE MARKET APPLICATION 1. Application for PAN (Permanent Account Number) and Application for Opening DEMAT Account.

Text Books

1. **Rajendra N.**, *Fundamentals of Commerce*, Kalyani Publishers, Ludhiana, Latest Edition.
2. **Tulsian, P.C. & Bharat Tulsian**, *Business Organization and Management*, McGraw Hill Education, New Delhi, Latest Edition.
3. **Gupta, C.B.**, *Business Organization and Management*, Sultan Chand & Sons, New Delhi, Latest Edition.

Reference Books

1. **Sherlekar, S.A.**, *Modern Business Organization and Management*, Himalaya Publishing House, Mumbai.
2. **Rustom S. Davar**, *Principles of Management*, PHI Learning Pvt. Ltd., New Delhi.
3. **Aswathappa, K.**, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai.

Web Resources

1. **Introduction to Accounting Standards –**
https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iwcuhn.pdf
2. **How to Make an Advertisement (hubspot Blog) –**
<https://blog.hubspot.com/marketing/how-to-make-an-ad>
3. **How to Create a Meeting Agenda (clickup Blog) –**
<https://clickup.com/blog/meeting-agenda/>

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength: 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	CC-III	Title of the Course	Financial Accounting-II		
Category	CORE	Year / Sem	I / II	Credits	5
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Knowledge of fundamental accounting principles and Financial Accounting – I.			

Objectives of the Course

1. To provide a strong foundation in **practical accounting standards and their applications** for understanding financial reporting practices.
2. To develop **advertising and communication skills** through the preparation, analysis, and evaluation of advertisement copies.
3. To enable students to apply **secretarial practices** by preparing agendas, minutes of meetings, and official corporate documents.
4. To enhance students' ability to understand and perform **banking procedures and documentation practices** related to accounts, cheques, and banking instruments.
5. To equip students with knowledge of **share market applications and financial service procedures** including PAN and DEMAT account operations.

Course Outcomes (cos)

Course Outcomes	Description	Los
CO1	Explain the concepts of hire purchase and instalment systems and apply accounting treatments, interest calculations, default, repossession, and hire purchase trading accounts.	LO1, LO4, LO10
CO2	Prepare branch accounts using appropriate accounting methods such as debtors system, stock and debtors system, and distinguish between wholesale and retail profit.	LO1, LO3, LO4, LO5, LO10
CO3	Understand departmental accounting procedures and apply suitable methods for allocation of expenses and inter-departmental transfers.	LO1, LO4, LO5, LO10
CO4	Analyze partnership accounting concepts including partnership deed, admission, retirement, death of a partner, revaluation of assets and liabilities, and goodwill valuation.	LO3, LO4, LO5, LO10, LO13
CO5	Apply accounting principles for dissolution of partnership firms, realization of assets, settlement of liabilities, insolvency cases, and Garner vs Murray theory.	LO3, LO4, LO7, LO10, LO13
CO6	Develop practical accounting skills by preparing financial statements and solving complex accounting problems related to partnership and business organizations.	LO7, LO11, LO13, LO15

Units

Unit I	Hire Purchase and Installment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit
Unit II	Branch Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

Unit III	Departmental Accounts Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.
Unit IV	Partnership Accounts – I Partnership Accounts: Fundamental of Partnership - Partnership deed – Admission of a Partner – Revaluation Account – Partners Capital Account – Goodwill- Methods of valuation of Goodwill –Retirement of a Partner – Death of a Partner.
Unit V	Partnership Accounts – II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution.

Textbooks

1. Radhaswamy and R. L. Gupta, *Advanced Accounting*, Sultan Chand, New Delhi.
2. M. C. Shukla, T. S. Grewal, and S. C. Gupta, *Advanced 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 and A. Murthy, *Financial Accounting*, Margham Publishers, Chennai.

Reference Books

1. Dr. S. N. Maheshwari, *Financial Accounting*, Vikas Publications, Noida.
2. Dr. Venkataraman and Others, *Financial Accounting*, VBH Publishers, Chennai.
3. Dr. Arulanandan and Raman, *Advanced Accountancy*, Himalaya Publications, Mumbai.
4. Tulsian, *Advanced Accounting*, Tata mcgraw-Hill, India.
5. Charumathi and Vinayagam, *Financial Accounting*, S. Chand & Sons, New Delhi.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. **Accounting for Depreciation** – <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. **Basics of Financial Accounting** – <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. **What is a Single Entry System?** – <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength:

3 = High 2 = Moderate 1 = Low – = No Significant Mapping

Paper No.	CC-IV	Title of the Course	Business Law		
Category	CORE	Year / Sem	I / II	Credits	5
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic understanding of business concepts and legal awareness.			

Objectives of the Course

1. To provide a strong foundation in **business law principles and contractual concepts** for understanding the legal framework governing business transactions.
2. To develop **analytical skills in interpreting contracts, performance obligations, and remedies** related to breach of contract under the Indian Contract Act.
3. To enable students to apply **legal concepts of indemnity, guarantee, bailment, and pledge** in practical business situations.
4. To enhance students' ability to understand and analyze **rights, duties, and responsibilities of parties** involved in commercial agreements.
5. To equip students with knowledge of **sale of goods laws and legal procedures** for handling business transactions effectively.

Course Outcomes (cos)

Course Outcomes	Description	Los
CO1	Explain the fundamental concepts of contract law, essentials of valid contracts, classification of contracts, offer, acceptance, consideration, capacity, free consent, and legality of objects.	LO1, LO4, LO10
CO2	Analyze the performance, discharge, termination, and remedies for breach of contracts under the Indian Contract Act, 1872.	LO1, LO3, LO4, LO5, LO10
CO3	Understand the legal provisions relating to contracts of indemnity and guarantee, including rights, liabilities, and discharge of surety.	LO1, LO4, LO5, LO10
CO4	Explain the concepts of bailment and pledge and apply legal principles relating to rights and duties of bailor, bailee, pawnor, and pawnee.	LO3, LO4, LO5, LO10, LO13
CO5	Analyze the provisions of the Sale of Goods Act, 1930 relating to formation of sale contracts, conditions, warranties, transfer of property, and rights of buyers and unpaid sellers.	LO3, LO4, LO7, LO10, LO13
CO6	Apply legal knowledge of business contracts and commercial laws to identify legal issues and support effective business decision-making.	LO7, LO11, LO13, LO15

Units

Unit I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract
Unit II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities

	& Rights, Time and Place of Performance - Remedies for Breach of contract - Termination and Discharge of Contract.
Unit III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.
Unit IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.
Unit V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Rights and duties of buyer - Rights of an Unpaid Seller

Textbooks

1. N. D. Kapoor, *Business Laws*, Sultan Chand & Sons, New Delhi.
2. R. S. N. Pillai, *Business Law*, S. Chand, New Delhi.
3. M. C. Kuchhal and Vivek Kuchhal, *Business Law*, S. Chand Publishing, New Delhi.
4. M. V. Dhandapani, *Business Laws*, Sultan Chand & Sons, New Delhi.
5. Sushma Arora, *Business Law*, Taxmann, New Delhi.

Reference Books

1. Preethi Agarwal, *Business Law*, CA Foundation Study Material, Chennai.
2. Saravanavel, Sumathi, and Anu, *Business Law*, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, *Business Law*, Nithya Publication, New Delhi.
4. D. Geet, *Business Law*, Nirali Prakashan Publication, Pune.
5. M. R. Sreenivasan, *Business Laws*, Margham Publications, Chennai.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. [Www.cramerz.com](http://www.cramerz.com)
2. [Www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
3. [Http://swcu.libguides.com/buslaw](http://swcu.libguides.com/buslaw)
4. [Http://libguides.slu.edu/businesslaw](http://libguides.slu.edu/businesslaw)

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Paper No.	EC-II	Title of the Course	Business Economics		
Category	Elective	Year / Sem	I/II	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		6	-	-	3
Prerequisites		Basic knowledge of economics and business fundamentals.			

Objectives of the Course

1. To provide a strong foundation in **business economics concepts, principles, and theories** for understanding economic decision-making in business environments.
2. To develop **analytical skills in demand, supply, and consumer behaviour** through the application of economic concepts and forecasting techniques.
3. To enable students to apply **production and cost theories** for understanding resource utilization, efficiency, and business operations.
4. To enhance students' ability to analyze **market structures, pricing strategies, and output decisions** under different competitive conditions.
5. To equip students with knowledge of **economic factors and managerial techniques** for effective business planning and decision-making.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the fundamental concepts, scope, importance, and principles of business economics including opportunity cost, profit concepts, efficiency, and business cycles.	LO1, LO4, LO10
CO2	Analyze demand and supply functions, determinants of demand, elasticity, demand forecasting techniques, and their significance in business decision-making.	LO1, LO3, LO4, LO5, LO10
CO3	Understand consumer behaviour through utility analysis, indifference curve approach, consumer equilibrium, and effects of price and income changes.	LO1, LO4, LO5, LO10
CO4	Apply production theories including production functions, laws of variable proportion, returns to scale, and economies of scale for business analysis.	LO3, LO4, LO5, LO10, LO13
CO5	Evaluate different market structures and analyze price-output determination under perfect competition, monopoly, monopolistic competition, and oligopoly.	LO3, LO4, LO7, LO10, LO13
CO6	Apply economic principles and analytical tools to support managerial decisions related to pricing, production, resource allocation, and market strategies.	LO7, LO11, LO13, LO15

Unit I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity. Definition – Scope and Importance of Business Economics – Concepts – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and
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	Discounting Principles – Concept of Efficiency- Business Cycle: Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation
Unit II	Demand & Supply Functions 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.
Unit III	Consumer Behaviour and Marginal Utility 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.
Unit IV	Theory of Production 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.
Unit V	Market Structure 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.

Textbooks

1. H. L. Ahuja, *Business Economics – Micro & Macro*, Sultan Chand & Sons, New Delhi.
2. C. M. Chaudhary, *Business Economics*, RBSA Publishers, Jaipur.
3. T. Aryamala, *Business Economics*, Vijay Nicole Imprints, 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 Vinay Kumar, *Business Economics*, Thakur Publication Pvt. Ltd., Chennai.
5. Saluram and Priyanka Jindal, *Business Economics*, CA Foundation Study Material, Chennai.

Note: Latest edition of the prescribed 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>

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
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CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-II	Title of the Course	Insurance and Risk Management		
Category	Elective	Year / Sem	II/III	Credits	3
Instructional Hours per week	Lecture		Tutorial	Lab Practice	Total
	6		-	-	6
Prerequisites		Basic understanding of business operations and risk concepts.			

Objectives of the Course

1. To provide a strong foundation in **insurance concepts, principles, and practices** for understanding the role of insurance in financial protection and economic development.
2. To develop **knowledge of life insurance products, policies, and contractual principles** for effective understanding of insurance operations.
3. To enable students to apply **general insurance concepts and claim settlement procedures** in various insurance sectors.
4. To enhance students' ability to analyze **risk management techniques and strategies** for identifying, evaluating, and managing potential risks.
5. To equip students with knowledge of **insurance regulations, IRDA provisions, and policyholder protection measures** for professional practices in the insurance industry.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, characteristics, principles, types, and significance of insurance and analyze the role of insurance in economic development.	LO1, LO4, LO10
CO2	Understand life insurance operations, principles, products, policies, pension plans, annuities, reinsurance, and double insurance concepts.	LO1, LO3, LO4, LO5, LO10
CO3	Analyze various types of general insurance including fire, marine, motor, personal accident, liability, and claims settlement procedures.	LO1, LO4, LO5, LO10
CO4	Apply risk management concepts including risk identification, evaluation, reduction, transfer, and risk financing techniques in business situations.	LO3, LO4, LO5, LO10, LO13
CO5	Explain the role, functions, powers, and regulatory framework of Insurance Regulatory and Development Authority (IRDA) in protecting policyholders and regulating insurance operations.	LO3, LO4, LO7, LO10, LO13
CO6	Apply insurance and risk management principles for effective financial planning, business protection, and decision-making.	LO7, LO11, LO13, LO15

Units

Unit I	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.
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Unit II	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
Unit III	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.
Unit IV	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.
Unit 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.

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 and 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)*, John Wiley & 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 Prava Tripathy and Prabir Paal, *Insurance Theory & Practice*, Prentice Hall of India.
5. Anand Ganguly, *Insurance Management*, New Age International Publishers.

Note: Latest edition of the prescribed 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=pagenol08&flag=1

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping strength: 3=High, 2=Moderate, 1=Low, –=no significant mapping

*PAM–program articulation matrix

Paperno.	EC-II	Titleofthe Course	International Trade		
Category	Elective	Year/Sem	II / III	Credits	3
Instructional hoursperweek	Lecture	Tutorial	Lab practice	Total	
	6	-	-	6	
Prerequisites		Basic knowledge of business and economic principles.			

Objectives of the Course

1. To provide a strong foundation in **international trade concepts, principles, and theories** for understanding global economic transactions.
2. To develop **analytical skills in international trade theories and policies** by examining classical and modern approaches to trade.
3. To enable students to apply **balance of payments and balance of trade concepts** for analyzing international economic issues.
4. To enhance students' ability to understand **international economic institutions and their roles** in promoting global trade and financial stability.
5. To equip students with knowledge of **WTO agreements, trade regulations, and global economic frameworks** for understanding the changing international business environment.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, nature, importance, and scope of international trade and distinguish between internal and international trade in the global context.	LO1, LO4, LO10
CO2	Analyze classical and modern theories of international trade including absolute advantage, comparative cost theory, opportunity cost theory, factor mobility theory, and trade-growth relationships.	LO1, LO3, LO4, LO5, LO10
CO3	Understand the structure of Balance of Payments, Balance of Trade, terms of trade, causes of disequilibrium, and methods for correcting BOP imbalances.	LO1, LO4, LO5, LO10
CO4	Evaluate the role and functions of international economic institutions such as IMF, World Bank, and UNCTAD in promoting global economic cooperation.	LO3, LO4, LO5, LO10, LO13
CO5	Explain the objectives, functions, and agreements of World Trade Organisation (WTO) including GATS, TRIPS, TRIMS, and agricultural agreements.	LO3, LO4, LO7, LO10, LO13
CO6	Apply knowledge of international trade theories, institutions, and policies to analyze global economic issues and business decisions.	LO7, LO11, LO13, LO15

Unit I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context.
Unit 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.
Unit 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 Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.
Unit 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.
Unit V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.

Textbooks

1. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing House, Mumbai.
2. Paul R. Krugman and Maurice Obstfeld, *International Economics (Theory and Policy)*, Pearson Education Asia – Addison Wesley Longman (P) Ltd., Delhi.
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.
5. Bimal Jaiswal and Richa Banerjee, *Introduction to International Business*, Himalaya Publication, Mumbai.

Reference Books

1. Dr. T. Aryamala, *International Trade*, Vijay Nicole, Chennai.
2. V. A. Avadhani, *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 the prescribed 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

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength: 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	SEC-II	Title of the Course	Advertising		
Category	Elective	Year / Sem	II/II	Credits	2
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		2	-	-	2
Prerequisites		Basic understanding of marketing and business communication concepts.			

Objectives of the Course

1. To provide a strong foundation in **advertising concepts, objectives, functions, and media practices** for understanding the role of advertising in marketing communication.
2. To develop **creative and managerial skills in advertising** through the application of advertising agency practices, copywriting, and campaign planning techniques.
3. To enable students to analyze **social and economic aspects of advertising** and understand its impact on consumers, markets, and society.
4. To enhance students' ability to apply **brand communication strategies and models** for building brand image, equity, and managing brand challenges.
5. To equip students with knowledge of **advertisement creation, evaluation techniques, and emerging advertising practices** for effective marketing communication.

Courseoutcomes(cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the meaning, objectives, scope, benefits, elements, and various media of advertising and understand its role in marketing communication.	LO1, LO4, LO10
CO2	Analyze the functions of advertising agencies, types of agencies, agency selection criteria, and client-agency relationship management.	LO1, LO3, LO4, LO5, LO10
CO3	Evaluate the social and economic aspects of advertising including ethical issues, cultural influence, consumer demand, competition, and pricing effects.	LO1, LO4, LO5, LO10
CO4	Understand the communication process, AIDA model, and the role of advertising in brand image development, brand equity creation, and crisis management.	LO3, LO4, LO5, LO10, LO13
CO5	Apply creative advertising principles through copywriting, advertisement layout, execution styles, and advertisement testing techniques.	LO3, LO4, LO7, LO10, LO13
CO6	Develop effective advertising strategies by integrating creativity, communication models, ethical practices, and brand-building approaches.	LO7, LO11, LO13, LO15

Unit I	Introduction: Advertising meaning - Definition – objectives – scope - benefits – Elements - Media in Advertising.
Unit II	Advertising Agency: Advertising agency Features - Types of Advertising Agencies - Agency selection criteria - Maintaining Agency client- relationship.
Unit III	Social And Economic Aspects of Advertising: Social aspects: Ethical and social issues in Advertising, positive and negative influence of Advertising on Indian values and culture. Economic aspect: Effect of Advertising on consumer demand, monopoly and competition, price.
Unit IV	Brand Building: The communication process-AIDA Model, role of advertising in developing brand image and brand equity, and managing brand crises.
Unit V	Fundamentals of Creativity in Advertising: Essentials of copywriting, copy - elements – types –layout – principles Execution styles - Pretesting and post testing of Advertisements - methods and objectives.

Textbooks

1. Ruchi Gupta, *Advertising Principles and Practice*, S. Chand Publishing, New Delhi.

Reference Books

1. B. S. Rathor, *Advertising Management*, Himalaya Publishing House.
2. Myers, *Advertising Management*, PHI Norms – Advertising, PHI.
3. C. N. Sontakki, *Advertising*, Kalyani Publishers, Ludhiana.
4. Subroto Sengupta, *Brand Positioning – Strategies for Competitive Advantage*, Tata mcgraw Hill Publication.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
2. https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf
3. <http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
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CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
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CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping strength: 3=High, 2=Moderate, 1=Low, –=no significant mapping

*PAM–program articulation matrix

Paper No.	CC-V	Title of the Course	Corporate Accounting-I		
Category	Core	Year / Sem	II / III	Credits	5
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Knowledge of financial accounting principles and accounting standards.			

Objectives of the Course

1. To provide a strong foundation in **corporate accounting concepts and practices** related to shares, debentures, and financial statements.
2. To develop **accounting skills in recording and analyzing corporate transactions** involving issue, redemption, and underwriting of securities.
3. To enable students to apply **company accounting principles and statutory provisions** for preparing financial statements as per applicable regulations.
4. To enhance students' ability to understand and evaluate **valuation techniques for goodwill and shares** in corporate financial decisions.
5. To equip students with knowledge of **corporate financial reporting practices and accounting methods** for professional applications.

Course outcomes(COs)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts and accounting procedures relating to issue of shares, including premium, discount, forfeiture, reissue, and pro-rata allotment of shares.	LO1, LO4, LO10
CO2	Analyze the procedures involved in issue and redemption of preference shares, underwriting of shares and debentures, and related provisions under the Companies Act.	LO1, LO3, LO4, LO5, LO10
CO3	Understand the methods of issue and redemption of debentures including redemption through instalments, open market purchase, ex-interest, cum-interest, and sinking fund methods.	LO1, LO4, LO5, LO10
CO4	Prepare company final accounts according to Schedule III of the Companies Act, 2013 and understand the presentation of financial statements.	LO3, LO4, LO5, LO10, LO13
CO5	Apply various methods for valuation of goodwill and shares including average profit, super profit, capitalization, net assets, yield, and fair value methods.	LO3, LO4, LO7, LO10, LO13
CO6	Develop practical skills in corporate accounting practices and apply accounting techniques for financial reporting, valuation, and decision-making.	LO7, LO11, LO13, LO15

Unit I	Issue of Shares: Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment.
Unit II	Issue & Redemption of Preference Shares Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.
Unit III	Issue and Redemption of Debentures Debentures: Issue and Redemption – Meaning – Methods – In One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.
Unit IV	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss.
Unit V	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

Textbooks

1. S. P. Jain and N. L. Narang, *Advanced Accounting Vol. I*, Kalyani Publication, New Delhi.
2. R. L. Gupta and M. Radhaswamy, *Advanced Accounts Vol. I*, Sultan Chand, New Delhi.
3. Broman, *Corporate Accounting*, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta, *Advanced Accounts Vol. I*, S. Chand, New Delhi.
5. M. C. Shukla, *Advanced Accounting Vol. I*, S. Chand, New Delhi.

Reference Books

1. T. S. Reddy and A. Murthy, *Corporate Accounting*, Margham Publication, Chennai.
2. D. S. Rawat and Nozer Shroff, *Students Guide to Accounting Standards*, Taxmann, New Delhi.
3. Prof. Mukesh Bramhbutt and Devi, *Corporate Accounting I*, Ahilya Publication, Madhya Pradesh.
4. Anil Kumar and Rajesh Kumar, *Corporate Accounting I*, Himalaya Publishing House, Mumbai.
5. Prasanth Athma, *Corporate Accounting I*, Himalaya Publishing House, Mumbai.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accountingstandards.html>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping strength: 3=High, 2=Moderate, 1=Low, –=no significant mapping

*PAM–program articulation matrix

Paper No.	CC-VI	Title of the Course	Company Law		
Category	CORE	Year / Sem	II / III	Credits	4
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		4	-	-	4
Prerequisites		Basic understanding of business organizations and legal principles.			

Objectives of the Course

1. To provide a strong foundation in **company law concepts, principles, and legal frameworks** governing the formation and functioning of companies.
2. To develop **knowledge of company formation procedures and documents** including Memorandum of Association, Articles of Association, and Prospectus.
3. To enable students to apply **corporate governance practices** related to company meetings, resolutions, auditing, and administration.
4. To enhance students' ability to understand **the roles, powers, duties, and liabilities of directors and regulatory authorities** in corporate management.
5. To equip students with knowledge of **company winding-up procedures and legal provisions** for effective understanding of corporate compliance and dissolution.

Course outcomes(cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concept, characteristics, classification, and legal framework of companies under the Companies Act, 2013 and distinguish companies from other business forms.	LO1, LO4, LO10
CO2	Understand the procedures involved in company formation, incorporation documents, Memorandum of Association, Articles of Association, prospectus, and legal implications of company registration.	LO1, LO3, LO4, LO5, LO10
CO3	Analyze company meetings, resolutions, voting procedures, audit requirements, and statutory provisions relating to auditors.	LO1, LO4, LO5, LO10
CO4	Explain company management and administration practices including appointment, powers, duties, liabilities, remuneration, and removal of directors along with the role of NCLT and NCLAT.	LO3, LO4, LO5, LO10, LO13
CO5	Understand the provisions relating to winding up of companies, including modes, procedures, powers of tribunal, and responsibilities of company liquidators.	LO3, LO4, LO7, LO10, LO13
CO6	Apply knowledge of company law principles to analyze corporate governance practices, legal compliance, and business decision-making.	LO7, LO11, LO13, LO15

Unit I	Introduction to Company Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from
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	Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.
Unit II	Memorandum of Association, Articles of Association and Prospectus Formation of a Company – Promoter – Incorporation Documents e-filing – Memorandum of Association – Contents - Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds - Misstatements – Liability for Misstatements – Certificate of Commencement of Business.
Unit III	Meetings Meetings and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.
Unit IV	Management & Administration Company Management – Board of Directors – Qualification, Appointment, Powers, Duties, Liabilities, Remuneration & Removal of Directors. National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.
Unit V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

Textbooks

1. N. D. Kapoor, *Business Laws*, Sultan Chand and Sons, Chennai.
2. R. S. N. Pillai, *Business Law*, S. Chand, New Delhi.
3. M. V. Dhandapani, *Business Laws*, Sultan Chand and Sons, Chennai.
4. Sushma Aurora, *Business Law*, Taxmann, New Delhi.
5. M. C. Kuchal, *Business Law*, Vikas Publication, Noida.

Reference Books

1. Gaffoor and Thothadri, *Company Law*, Vijay Nicole Imprints Limited, Chennai.
2. M. R. Sreenivasan, *Business Laws*, Margham Publications, Chennai.
3. Kavya and Vidhyasagar, *Business Law*, Nithya Publication, Bhopal.
4. S. D. Geet, *Business Law*, Nirali Prakashan Publication, Pune.
5. Preethi Agarwal, *Business Law*, CA Foundation Study Material.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companiesact/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping strength: 3=High, 2=Moderate, 1=Low, –=no significant mapping

*PAM–program articulation matrix

Paper No.	EC-III	Title of the Course	Business Legislation		
Category	Elective	Year / Sem	II/III	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic knowledge of business operations and legal concepts.			

Objectives of the Course

1. To provide a strong foundation in **business laws and regulatory frameworks** governing industrial, financial, and commercial activities.
2. To develop **an understanding of labour welfare, workplace safety, and compliance requirements** under the Factories Act and related provisions.
3. To enable students to apply **legal concepts related to foreign exchange, money laundering prevention, and financial regulations** in business operations.
4. To enhance students' ability to understand **competition laws and regulatory mechanisms** for promoting fair business practices.
5. To equip students with knowledge of **intellectual property rights and their significance** in protecting business innovations and creative assets.

Course Outcomes (COs)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the objectives, scope, provisions, and compliance requirements of the Factories Act, 1948 relating to registration, licensing, health, safety, welfare, and working conditions of employees.	LO1, LO4, LO10
CO2	Understand the provisions of FEMA, 1999 including foreign exchange regulation, management procedures, compliance requirements, contraventions, and penalties.	LO1, LO3, LO4, LO5, LO10
CO3	Analyze the provisions of the Prevention of Money Laundering Act, 2002 relating to offences, obligations of financial institutions, authorities, procedures, and penalties.	LO1, LO4, LO5, LO10
CO4	Explain the Competition Act, 2002 including prohibition of anti-competitive agreements, abuse of dominant position, and functions of the Competition Commission of India.	LO3, LO4, LO5, LO10, LO13
CO5	Understand the concept, significance, and various forms of Intellectual Property Rights including patents, copyrights, trademarks, designs, geographical indications, and other protections.	LO3, LO4, LO7, LO10, LO13
CO6	Apply knowledge of business laws, regulatory frameworks, and intellectual property protection mechanisms for ethical and compliant business practices.	LO7, LO11, LO13, LO15

Unit I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.
Unit II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.
Unit III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.
Unit IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration, Duties & Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.
Unit V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction – Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design.

Textbooks

1. Akhilleswar Pathak, *Legal Aspects of Business*, mcgraw Hill Education, Noida.
2. R. S. N. Pillai and Bagavathi, *Legal Aspects of Business*, S. Chand, New Delhi.
3. Rashmi Aggarwal and Rajinder Kaur, *Legal Aspects of Business*, Pearson Education Limited, New Delhi.
4. P. K. Padhi, *Legal Aspects of Business*, PHI Learning, New Delhi.

Reference Books

1. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning, Noida.
2. Shawn Kopel, *Guide to Business Law*, Oxford University Press, England.
3. M. C. Kuchhal and Vivek Kuchhal, *Business Law*, S. Chand Publishers, New Delhi.
4. C. L. Bansal, *Business Law*, Taxmann, New Delhi.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2. https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3. <https://stfrancislaw.com/blog/intellectual-property-rights/>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-III	Title of the Course	Business Mathematics & Statistics		
Category	Elective	Year / Sem	II/IV	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic knowledge of mathematics and elementary statistics.			

Objectives of the Course

1. To provide a strong foundation in **business mathematics and statistical concepts** for understanding quantitative techniques used in business analysis.
2. To develop **problem-solving skills using set theory, interest calculations, progressions, and annuity concepts** for practical business applications.
3. To enable students to apply **statistical measures of central tendency and dispersion** for analyzing and interpreting business data.
4. To enhance students' ability to understand and use **correlation, regression, time series, and index number techniques** for decision-making.
5. To equip students with knowledge of **quantitative methods and statistical tools** for effective planning, forecasting, and business research.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the fundamental concepts of sets, set operations, laws of sets, and apply Venn diagrams and set theory principles to solve business-related problems.	LO1, LO4, LO10
CO2	Apply mathematical concepts of interest, discounting, progressions, and annuities for solving financial and business decision-making problems.	LO1, LO3, LO4, LO5, LO10
CO3	Calculate and interpret measures of central tendency and dispersion to analyze and summarize business data statistically.	LO1, LO4, LO5, LO10
CO4	Analyze relationships between variables using correlation and regression techniques and interpret statistical results for business applications.	LO3, LO4, LO5, LO10, LO13
CO5	Apply time series analysis and index number techniques to study trends, variations, price changes, and economic data.	LO3, LO4, LO7, LO10, LO13
CO6	Develop analytical and quantitative skills to apply statistical and mathematical techniques for business forecasting, planning, and decision-making.	LO7, LO11, LO13, LO15

Unit I	Sets Set of Operations – Types – Union of sets, Intersection of sets – Difference of Sets – Complement of Sets – Venn diagrams – Laws of Sets – Commutative Laws – Associative Laws – Distributive Laws – De-Morgan's Laws.
Unit II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.

	Annuity - Meaning - Types of Annuity- Applications.
Unit III	Business Statistics -Measures of Central Tendency & Dispersion Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation, Mean Deviation and Standard Deviation
Unit IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.
Unit V	Time Series Analysis and Index Numbers Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

Text books

1. Dr. B. N. Gupta, *Business Mathematics & Statistics*, Shashi Bhawan Publishing House, Chennai.
2. Asim Kumar Manna, *Business Mathematics & Statistics*, mcgraw Hill Education, Noida.
3. A. V. Rayarikar and Dr. P. G. Dixit, *Business Mathematics & Statistics*, Nirali Prakashan Publishing, Pune.
4. Dr. S. Sachdeva, *Business Mathematics & Statistics*, Lakshmi Narain Agarwal, Agra.
5. P. R. Vittal, *Business Mathematics & Statistics*, Margham Publications, Chennai.

Reference Books

1. J. K. Sharma, *Fundamentals of Business Statistics*, Vikas Publishing, Noida.
2. Peter Waxman, *Business Mathematics & Statistics*, Prentice Hall, New York.
3. Andre Francis, *Business Mathematics & Statistics*, Cengage Learning EMEA, Andover.
4. Aggarwal B. M., *Business Mathematics & Statistics*, Ane Books Pvt. Ltd., New Delhi.
5. R. S. Bhardwaj, *Business Mathematics & Statistics*, Excel Books Publisher, New Delhi.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-III	Title of the Course	E- Commerce		
Category	Elective	Year / Sem	II / III	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic understanding of computers, the internet, and business concepts.			

Objectives of the Course

1. To provide a strong foundation in **e-commerce concepts, processes, components, and business applications** for understanding digital business operations.
2. To develop **knowledge of e-commerce business models and marketing strategies** for analyzing online consumer and business transactions.
3. To enable students to apply **electronic data interchange, digital payment systems, and online service concepts** in modern business environments.
4. To enhance students' ability to understand **cyber security measures, digital economy challenges, and ethical issues** related to e-commerce.
5. To equip students with knowledge of **emerging e-commerce technologies and practices** for effective participation in the digital marketplace.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, components, functions, processes, benefits, and types of E-Commerce and analyze its role in modern business operations.	LO1, LO4, LO10
CO2	Analyze different E-Commerce business models including B2C, B2B, emerging business models, and E-retailing strategies.	LO1, LO3, LO4, LO5, LO10
CO3	Understand E-Commerce marketing concepts, consumer behaviour, internet marketing technologies, E-services, and web-enabled business applications.	LO1, LO4, LO5, LO10
CO4	Explain Electronic Data Interchange (EDI), electronic payment systems, communication standards, implementation processes, and security measures.	LO3, LO4, LO5, LO10, LO13
CO5	Analyze digital economy concepts, cyber threats, encryption techniques, firewalls, network security, and ethical issues in E-Commerce.	LO3, LO4, LO7, LO10, LO13
CO6	Apply E-Commerce technologies, security practices, and digital business strategies to improve organizational efficiency and decision-making.	LO7, LO11, LO13, LO15

Unit I	Introduction to E-Commerce Define E – Commerce - Main Activities of Electronic Commerce - Benefits of E-Commerce - Broad Goals of Electronic Commerce - Main Components of E-Commerce - Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce.
Unit II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E - Commerce Areas – E - Retailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.
Unit III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.
Unit IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System.
Unit V	Digital Economy in E-Commerce Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. Issues in E Commerce Understanding Ethics, Social and Political Issues in E-Commerce

Textbooks

1. Kenneth C. Laudon, *E-Commerce: Business, Technology, Society*, 4th Edition, Pearson Education Limited, New Delhi.
2. Dr.P.Rizwan Ahmed, *E-Business and E-Commerce*, Margham Publications, Chennai. 2021
3. S. J. Joseph, *E-Commerce: An Indian Perspective*, PHI Learning Pvt. Ltd., New Delhi.
4. David Whitley, *E-Commerce: Strategy, Technologies & Applications*, TMI, mcgraw-Hill, London.
5. Kamlesh K. Bajaj, *E-Commerce: The Cutting Edge of Business*, Tata mcgraw-Hill, Noida.
6. W. Clarke, *E-Commerce Through ASP*, BPB, Wrox Publisher, Mumbai.

Reference Books

1. K. N. Agarwala and D. Agarwala, *Business on the Net: What's and How's of E-Commerce*, mcmillan Publisher India Pvt. Ltd., Chennai.
2. Ravi Kalkota, *Frontiers of E-Commerce*, Tata mcgraw-Hill, Pearson Education Limited, New Delhi.
3. Elias M. Awad, *Electronic Commerce: From Vision to Fulfillment*, PHI Learning Pvt. Ltd., New Delhi.
4. Mathew Reynolds, *Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS*, Wrox Publishers, Mumbai.
5. J. Christopher West I and Theodore H. Clark, *Global Electronic Commerce: Theory and Case Studies*, The MIT Press, Cambridge, London.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
3. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
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CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	NME-I	Title of the Course	General Commercial Knowledge		
Category	Non Major	Year / Sem	III/V	Credits	2
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		2	-	-	2
Prerequisites					

Objectives of the Course

1. Understand the fundamental concepts, scope, and importance of commerce, trade, business, industry, and profession.
2. Explain various forms of business organizations and evaluate their features, merits, and limitations.
3. Acquire knowledge of joint stock companies, company formation, and essential business documents.
4. Understand the structure, functions, and regulation of stock exchanges in India.
5. Recognize the role of trade associations and chambers of commerce in promoting business and economic development.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, scope, importance, and economic basis of commerce, trade, industry, business, and profession.	LO1, LO2, LO10
CO2	Describe various forms of business organizations and compare their features, merits, and limitations.	LO1, LO3, LO4, LO10
CO3	Explain the formation, characteristics, and essential documents of joint stock companies.	LO1, LO4, LO5, LO10
CO4	Analyze the functions, types, and regulatory framework of stock exchanges in India.	LO3, LO4, LO5, LO10, LO13
CO5	Explain the objectives, functions, and role of trade associations and chambers of commerce in business development.	LO3, LO4, LO5, LO10
CO6	Apply the knowledge of commerce, business organizations, financial markets, and trade institutions to analyze practical business situations and support informed business decisions.	LO5, LO6, LO10, LO11, LO13

Unit I	Business – Commerce – Industry – Trade – Profession – Meaning – Scope – Importance – Kinds – Economic Basis of Commerce.
Unit II	Forms of Business Organization – Sole Trade – Partnership Firm – Features – Merits – Demerits – Co-operative Societies – Features – Types – Advantages.

Unit III	Joint Stock Company – Features – Memorandum of Association – Articles of Association – Contents – Prospectus – Contents.
Unit IV	Stock Exchange – Meaning – Functions – Types – Regulation of Stock Exchanges in India.
Unit V	Trade Association – Chamber of Commerce – Meaning – Functions – Objectives – Working in India.

Text Books

1. **Gupta, C.B.**, *Business Organization and Management*, Sultan Chand & Sons, New Delhi, Latest Edition.
2. **Sherlekar, S.A. & Sherlekar, V.S.**, *Modern Business Organization and Management*, Himalaya Publishing House, Mumbai, Latest Edition.
3. **Tulsian, P.C. & Bharat Tulsian**, *Business Organization and Management*, McGraw Hill Education (India) Pvt. Ltd., New Delhi, Latest Edition.

Reference Books

1. **Koontz, H. & Weihrich, H.**, *Essentials of Management: An International Perspective*, McGraw Hill Education, Latest Edition.
2. **Aswathappa, K.**, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai, Latest Edition.
3. **Kapoor, N.D.**, *Elements of Company Law*, Sultan Chand & Sons, New Delhi, Latest Edition.
4. **Kuchhal, M.C.**, *Business Law*, Vikas Publishing House Pvt. Ltd., New Delhi, Latest Edition.
5. **ICAI**, *Foundation Study Material – Business Economics and Business & Commercial Knowledge*, Institute of Chartered Accountants of India, New Delhi.

Web Resources

1. Ministry of Corporate Affairs (MCA): <https://www.mca.gov.in>
2. Securities and Exchange Board of India (SEBI): <https://www.sebi.gov.in>
3. Reserve Bank of India (RBI): <https://www.rbi.org.in>
4. National Stock Exchange of India (NSE): <https://www.nseindia.com>
5. Bombay Stock Exchange (BSE): <https://www.bseindia.com>
6. Institute of Chartered Accountants of India (ICAI): <https://www.icai.org>
7. Institute of Company Secretaries of India (ICSI): <https://www.icsi.edu>
8. Investopedia: <https://www.investopedia.com>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	1	1	–	–	5	16.67%	3
CO2	2	2	1	–	–	5	16.67%	3
CO3	1	2	1	1	–	5	16.67%	3
CO4	–	2	1	1	1	5	16.67%	3
CO5	–	1	1	1	2	5	16.67%	3
CO6	–	–	–	2	3	5	16.67%	3
Marks	6	8	5	5	6	30	100%	

Course Articulation Matrix (CAM)

CO s/ LO s	LO 1	LO 2	LO 3	LO 4	LO 5	LO 6	LO 7	LO 8	LO 9	LO 10	LO 11	LO 12	LO 13	LO 14	LO 15
CO 1	3	3	–	–	–	–	–	–	–	3	–	–	–	–	–
CO 2	3	–	3	3	–	–	–	–	–	3	–	–	–	–	–
CO 3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO 4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO 5	–	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO 6	–	–	–	–	3	3	–	–	–	3	3	–	3	–	–

Mapping Strength: 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	CC-VII	Title of the Course	Corporate Accounting - II		
Category	Core	Year / Sem	II / IV	Credits	5
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Knowledge of Corporate Accounting – I and advanced accounting principles.			

Objectives of the Course

1. To provide a strong foundation in **advanced corporate accounting concepts and practices** related to amalgamation, absorption, and reconstruction of companies.
2. To develop **accounting skills in preparing financial statements** of banking and insurance companies as per applicable legal provisions.
3. To enable students to apply **consolidation techniques** for preparing consolidated financial statements of holding and subsidiary companies.
4. To enhance students' ability to understand **company liquidation procedures and preparation of liquidation accounts** for corporate closure.
5. To equip students with knowledge of **specialized accounting practices and regulatory requirements** for effective corporate financial reporting.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts of amalgamation, absorption, and internal reconstruction and apply various methods of calculating purchase consideration and accounting treatments.	LO1, LO4, LO10
CO2	Prepare and analyze financial statements of banking companies as per the Banking Regulation Act, 1949, including treatment of non-performing assets and rebate on bills discounted.	LO1, LO3, LO4, LO5, LO10
CO3	Understand insurance company accounting procedures and prepare final accounts of life and general insurance businesses according to prescribed formats.	LO1, LO4, LO5, LO10
CO4	Explain the concepts of holding and subsidiary companies and prepare consolidated financial statements according to legal requirements.	LO3, LO4, LO5, LO10, LO13
CO5	Apply accounting principles for liquidation of companies including preparation of statement of affairs, order of payment, liquidator's remuneration, and final statement of accounts.	LO3, LO4, LO7, LO10, LO13
CO6	Develop practical accounting skills in corporate restructuring, specialized accounting, consolidation, and liquidation procedures for financial decision-making.	LO7, LO11, LO13, LO15

Unit I	Amalgamation, Absorption and Internal Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method –
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	Absorption - Internal Reconstruction.
Unit II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.
Unit III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.
Unit IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).
Unit V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs - Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.

Textbooks

1. S. P. Jain and K. L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi.
2. Dr. K. S. Raman and Dr. M. A. Arulanandam, *Advanced Accountancy, Vol. II*, Himalaya Publishing House, Mumbai.
3. R. L. Gupta and M. Radhaswamy, *Advanced Accounts*, Sultan Chand, New Delhi.
4. M. C. Shukla and T. S. Grewal, *Advanced Accounts, Vol. II*, S. Chand & Sons, New Delhi.
5. T. S. Reddy and A. Murthy, *Corporate Accounting II*, Margham Publishers, Chennai.

Reference Books

1. B. Raman, *Corporate Accounting*, Taxmann, New Delhi.
2. M. C. Shukla, *Advanced Accounting*, S. Chand, New Delhi.
3. Prof. Mukesh Bramhbut, *Corporate Accounting*, Devi Ahilya Publication, Madhya Pradesh.
4. Anil Kumar and Rajesh Kumar, *Advanced Corporate Accounting*, Himalaya Publishing House, Mumbai.
5. Prasanth Athma, *Corporate Accounting*, Himalaya Publishing House, Mumbai.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	CC-VIII	Title of the Course	Principles of Marketing		
Category	Core	Year / Sem	II/IV	Credits	5
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic understanding of management and business fundamentals.			

Objectives of the Course

1. To provide a strong foundation in **marketing concepts, functions, and strategies** for understanding the role of marketing in business success.
2. To develop **skills in market segmentation, targeting, positioning, and consumer behaviour analysis** for effective marketing decisions.
3. To enable students to apply **product, pricing, promotion, and distribution strategies** for managing marketing activities.
4. To enhance students' ability to understand **digital marketing practices, customer relationship management, and emerging marketing trends**.
5. To equip students with knowledge of **marketing ethics, market research, and regulatory practices** for developing effective and responsible marketing strategies.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, evolution, functions, importance, and role of marketing in business and analyze modern marketing practices.	LO1, LO4, LO10
CO2	Understand market segmentation, targeting, positioning, repositioning strategies, and consumer buying behaviour for effective marketing decisions.	LO1, LO3, LO4, LO5, LO10
CO3	Analyze marketing mix elements with emphasis on product development, product life cycle, pricing objectives, policies, and pricing methods.	LO1, LO4, LO5, LO10
CO4	Evaluate promotional strategies, advertising methods, sales promotion techniques, personal selling, and distribution channels for consumer and industrial goods.	LO3, LO4, LO5, LO10, LO13
CO5	Explain digital marketing practices, E-marketing, M-marketing, E-tailing, CRM, market research, MIS, and emerging trends in marketing.	LO3, LO4, LO7, LO10, LO13
CO6	Apply marketing principles, ethical practices, customer relationship strategies, and analytical approaches for effective marketing planning and decision-making.	LO7, LO11, LO13, LO15

Units

Unit 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.
Unit II	Market Segmentation Meaning and definition – Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic –Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour – Consumer Buying Decision Process.
Unit III	Product & Price Marketing Mix—an overview of 4P's of Marketing Mix– Product–Introduction to Stages of New Product Development– Product Life Cycle–Pricing–Policies- Objectives– Factors Influencing Pricing– Kinds of Pricing.
Unit 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 a personal seller – Channels of Distribution for Consumer Goods-Channel Members – Channels of Distribution for Industrial Goods.
Unit V	E-Marketing and CRM 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.

Textbooks

1. Philip Kotler, *Principles of Marketing: A South Asian Perspective*, Pearson Education, New Delhi.
2. Dr. C. B. Gupta and Dr. N. Rajan Nair, *Marketing Management*, Sultan Chand & Sons, New Delhi.
3. Dr. Amit Kumar, *Principles of Marketing*, Shashi Bhawan Publishing House, Chennai.
4. Dr. N. Rajan Nair, *Marketing*, Sultan Chand & Sons, New Delhi.
5. Neeru Kapoor, *Principles of Marketing*, PHI Learning, New Delhi.

Reference Books

1. Prof. Kavita Sharma and Dr. Swati Agarwal, *Principles of Marketing Book*, Taxmann, New Delhi.
2. Dr. J. Jayasankar, *Marketing Management*, Margham Publications, Chennai.
3. Assael, H., *Consumer Behaviour and Marketing Action*, PWS-Kent, USA.
4. Hoyer, W. D. And macinnis, D. J., *Consumer Behaviour*, Houghton Mifflin Company, USA.
5. Baker M., *Marketing Management and Strategy*, Macmillan Business, Bloomsbury Publishing, India.

Note: Latest edition of the prescribed textbooks may be 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/>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-IV	Title of the Course	Banking Law and Practice		
Category	Elective	Year / Sem	II/IV	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		6	-	-	6
Prerequisites		Basic knowledge of banking systems and business law.			

Objectives of the Course

1. To provide a strong foundation in **banking concepts, structure, regulations, and functions** for understanding the role of banks in the financial system.
2. To develop **knowledge of central and commercial banking operations** including account management, deposits, loans, and customer relationships.
3. To enable students to apply **banking practices and legal concepts** related to negotiable instruments, cheques, and endorsement procedures.
4. To enhance students' ability to understand **digital banking services, electronic payment systems, and emerging banking technologies**.
5. To equip students with knowledge of **banking regulations, security measures, and modern financial services** for effective banking practices.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the history, structure, regulatory framework, and development of the Indian banking system including different types of banks and banking models.	LO1, LO4, LO10
CO2	Analyze the functions of central and commercial banks, credit creation, banking services, and modern banking operations including digital banking services.	LO1, LO3, LO4, LO5, LO10
CO3	Understand banking practices including account opening procedures, deposits, banker-customer relationships, KYC norms, loans, advances, and lending principles.	LO1, LO4, LO5, LO10
CO4	Explain the provisions of the Negotiable Instruments Act relating to negotiable instruments, cheque crossing, endorsement, paying banker, and collecting banker responsibilities.	LO3, LO4, LO5, LO10, LO13
CO5	Evaluate digital banking services, electronic payment systems, mobile banking, digital wallets, electronic money, and safety measures in online banking.	LO3, LO4, LO7, LO10, LO13
CO6	Apply banking concepts, regulatory knowledge, and digital banking practices for effective financial decision-making and customer service management.	LO7, LO11, LO13, LO15

Units

Unit I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB - Banking System – Branch Banking - Unit Banking.
Unit II	Central Bank and Commercial Bank Central Banking: Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking.
Unit III	Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook - Banker Customer Relationship - Special Types of Customers – KYC norms. Loans & Advances – Lending Sources - Lending Principles - Types of Loans - Repo Rate & Reverse Repo Rate.
Unit IV	Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques – Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components- Kinds of Endorsements -Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques - Statutory protection under section 131-Collecting bankers' duty –RBI instruction – Paying Banker Vs Collecting Banker.
Unit V	Digital Banking Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking – Anywhere Banking -Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money Meaning - Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

Textbooks

1. Gurusamy S., *Banking Theory: Law and Practice*, Vijay Nicole Publication, Chennai.
2. Muraleedharan, *Modern Banking: Theory and Practice*, Prentice Hall India Learning Private Ltd., New Delhi.
3. Gupta P. K. And Gordon E., *Banking and Insurance*, Himalaya Publication, Kolkata.
4. Gajendra, *A Text on Banking Theory Law & Practice*, Vrinda Publication, Delhi.
5. K. P. Kandasami, S. Natarajan and Parameswaran, *Banking Law and Practice*, S. Chand Publication, New Delhi.

Reference Books

1. B. Santhanam, *Banking & Financial System*, Margham Publication, Chennai.
2. Katait Sanjay, *Banking Theory and Practice*, Lambert Academic Publishing.
3. Henry Dunning Macleod, *The Theory and Practice of Banking*, Hard Press Publishing, Old New Zealand.

4. William Amasa Scott, *Money and Banking: An Introduction to the Study of Modern Currencies*, Kesinger Publication, USA.
5. Nektarios Michail, *Money, Credit, and Crises: Understanding the Modern Banking System*, Palgrave Macmillan, London.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-IV	Title of the Course	Financial Services		
Category	Elective	Year / Sem	II/IV	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		6	-	-	6
Prerequisites		Basic understanding of finance and business operations.			

Objectives of the Course

1. To provide a comprehensive understanding of the **financial system, financial markets, instruments, and their role in economic development.**
2. To develop knowledge of **various financial services, regulatory frameworks, merchant banking, and issue management practices.**
3. To enable students to understand the concepts and applications of **venture capital, leasing, credit rating, factoring, forfaiting, and bill discounting.**
4. To enhance students' ability to analyze **investment avenues, mutual fund operations, portfolio management, and dematerialization services.**
5. To equip students with practical knowledge of **financial institutions, regulatory mechanisms, and emerging trends in financial services.**

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the structure, functions, and significance of the financial system, financial markets, financial instruments, capital markets, money markets, and stock exchanges.	LO1, LO4, LO10
CO2	Understand the concepts, scope, regulatory framework, and applications of financial services including merchant banking and issue management activities.	LO1, LO3, LO4, LO5, LO10
CO3	Analyze venture capital and leasing concepts, financing patterns, legal guidelines, and evaluate leasing options in comparison with borrowing decisions.	LO1, LO4, LO5, LO10
CO4	Explain credit rating systems, functions of rating agencies, factoring, forfaiting, and bill discounting practices in financial markets.	LO3, LO4, LO5, LO10, LO13
CO5	Understand mutual fund operations, portfolio classification, organization, management, demat services, and the role of NSDL and CDSL.	LO3, LO4, LO7, LO10, LO13
CO6	Apply knowledge of financial services and investment instruments to analyze financial decisions, market operations, and wealth management practices.	LO7, LO11, LO13, LO15

Unit I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges.
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Unit II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.
Unit III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.
Unit IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfaiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.
Unit V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

Textbooks

1. Gurusamy S., *Financial Services*, Tata mcgraw Hill, Noida.
2. C. Rama Gopal, *Financial Services*, Vikas Publishing House, Noida.
3. M. Y. Khan, *Financial Services*, Tata mcgraw Hill, Noida.
4. E. Dharmaraj, *Financial Services*, S. Chand, New Delhi.

Reference Books

1. Mike Heffner, *Business Process Management in Financial Services*, F. W. Olin Graduate School of Business, United States.
2. Perry Stinson, *Bank Management and Financial Services*, Clanrye International, USA.
3. E. Gordon and K. Natarajan, *Financial Market and Services*, Himalaya Publishing House, Mumbai.
4. B. Santhanam, *Financial Services*, Margham Publications, Chennai.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.civilserviceindia.com/subject/Management/notes/leasing-hirepurchase-and-venture-capital.html>
2. <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
3. <https://scripbox.com/mf/what-is-mutual-fund/>

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength: 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-IV	Title of the Course	Operations Research		
Category	Elective	Year / Sem	II /IV	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		6	-	-	6
Prerequisites		Basic knowledge of mathematics and problem-solving techniques.			

Objectives of the Course

1. To provide a fundamental understanding of **Operations Research concepts, approaches, and their role in effective decision-making and problem solving.**
2. To develop analytical skills in formulating and solving **Linear Programming Problems using graphical methods and optimization techniques.**
3. To enable students to apply Operations Research methods for solving **transportation, assignment, and game theory problems** in business situations.
4. To enhance students' ability to analyze **sequencing and replacement problems using appropriate mathematical models and techniques.**
5. To equip students with knowledge of **network analysis techniques such as CPM and PERT for project planning, scheduling, and cost optimization.**

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, evolution, phases, approaches, applications, and limitations of Operations Research and formulate Linear Programming Problems for decision-making.	LO1, LO4, LO10
CO2	Solve transportation and assignment problems using various optimization techniques and determine efficient allocation strategies.	LO1, LO3, LO4, LO5, LO10
CO3	Apply game theory concepts, strategies, dominance principles, and graphical methods to analyze competitive decision-making situations.	LO1, LO4, LO5, LO10
CO4	Analyze sequencing and replacement problems and apply appropriate mathematical models for improving operational efficiency.	LO3, LO4, LO5, LO10, LO13
CO5	Apply network analysis techniques such as CPM and PERT for project planning, scheduling, cost analysis, and optimization.	LO3, LO4, LO7, LO10, LO13
CO6	Develop analytical and quantitative decision-making skills by applying Operations Research techniques to business and management problems.	LO7, LO11, LO13, LO15

Units

Unit I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP -
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	Optimal Solution to LPP - Graphical method.
Unit II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Assignment problem
Unit III	Game Theory Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method.
Unit IV	Sequencing and Replacement Sequencing Problem – No of Jobs done through two machines and Three machines – Replacement of Items whose efficiency deteriorates with time (Simple Problems).
Unit V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.

Textbooks

1. C. R. Kothari, *Quantitative Techniques*, Vikas Publications, Noida.
2. V. K. Kapoor, *Operations Research – Problems and Solutions*, Sultan Chand & Sons Publisher, New Delhi.
3. Anand Sharma, *Operation Research*, Himalaya Publishing House, Mumbai, 2014.
4. M. Sreenivasa Reddy, *Operation Research*, CENGAGE, New Delhi.
5. S. Gurusamy, *Elements of Operation Research*, Vijay Nicole Imprints Private Limited.

Reference Books

1. S. Kalavathy, *Operations Research*, Vikas Publications, Noida.
2. S. P. Gupta, *Statistical Methods*, S. Chand & Sons Publisher, New Delhi, 2019.
3. Sarangi S. K., *Applied Operations Research and Quantitative Methods*, Himalaya Publishing House, Mumbai, 2014.
4. N. D. Vohra, *Quantitative Techniques in Management*, mcgraw Hill, 6th Edition, New Delhi, 2021.
5. P. R. Vittal, *Operation Research*, Margham Publications, Chennai.

Web Resources

1. [Www.orsi.in](http://www.orsi.in)
2. [Www.learnaboutor.co.uk](http://www.learnaboutor.co.uk)
3. [Www.theorsociety.com](http://www.theorsociety.com)

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low

Marks	10	10	5	2.5	2.5	30	100%	
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Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	NME-II	Title of the Course	Advertising and Salesmanship		
Category	Non Major	Year / Sem	II/IV	Credits	2
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		2	-	-	2
Prerequisites					

Objectives of the Course

1. Understand the concepts, objectives, scope, functions, and significance of advertising.
2. Explain the process of advertisement preparation, media selection, and the role of advertising agencies.
3. Analyze recent trends and the economic, social, and ethical dimensions of advertising.
4. Understand the concepts, objectives, qualities, and recruitment process of salesmanship.
5. Apply advertising and salesmanship concepts to promote products and enhance business performance.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, objectives, scope, functions, types, and benefits of advertising.	LO1, LO2, LO10
CO2	Describe advertisement copy, advertising media, and the role of advertising agencies in business promotion.	LO1, LO3, LO4, LO10
CO3	Analyze recent trends and evaluate the economic, social, and ethical aspects of advertising.	LO3, LO4, LO5, LO10, LO13
CO4	Explain the concepts, objectives, recruitment process, and qualities of an effective salesperson.	LO1, LO4, LO5, LO10
CO5	Differentiate advertising and salesmanship, and explain the types, functions, duties, and responsibilities of salespersons.	LO3, LO4, LO5, LO10
CO6	Apply the principles of advertising and salesmanship to develop effective promotional strategies and support business growth.	LO5, LO6, LO10, LO11, LO13

Unit I	Definition of Advertising – Origin and Development of Advertising – Objectives – Nature – Scope of Advertising – Functions – Types – Benefits.
Unit II	Advertisement Copy – Meaning – Elements – Characteristics of a Good Advertisement Copy – Advertising Media – Types – Merits and Demerits – Advertising Agencies – Meaning – Functions – Types.
Unit III	Recent Trends in Advertising – Digital Advertising – Social Media Advertising – Online Advertising – Economic Aspects of Advertising – Social Aspects of Advertising – Ethical Aspects of Advertising
Unit IV	Definition of Salesmanship – Features – Objectives – Importance – Recruitment of a Salesman – Selection – Training – Qualities of a Good Salesman.
Unit V	Advantages of Salesmanship – Distinction between Salesmanship and Advertising – Types of Salesmanship – Functions – Duties – Responsibilities of a Salesman.

Text Books

1. **Gupta, C.B. & Rajan Nair, N.**, *Marketing Management*, Sultan Chand & Sons, New Delhi, Latest Edition.
2. **Pillai, R.S.N. & Bhagavathi, S.**, *Advertising and Salesmanship*, S. Chand & Company Ltd., New Delhi, Latest Edition.
3. **Sherlekar, S.A.**, *Marketing Management*, Himalaya Publishing House, Mumbai, Latest Edition.

Reference Books

1. **Kotler, Philip & Keller, Kevin Lane**, *Marketing Management*, 16th Edition, Pearson Education, New Delhi.
2. **Belch, George E. & Belch, Michael A.**, *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw-Hill Education, Latest Edition.
3. **Batra, Rajeev, Myers, John G. & Aaker, David A.**, *Advertising Management*, Pearson Education, Latest Edition.
4. **Kazmi, S.H.H. & Batra, Satish K.**, *Advertising and Sales Promotion*, Excel Books, New Delhi.
5. **Gupta, C.B.**, *Salesmanship and Publicity*, Sultan Chand & Sons, New Delhi, Latest Edition.

Web Resources

1. **Advertising Standards Council of India (ASCI)** – <https://ascionline.in>
2. **Ministry of Information and Broadcasting, Government of India** – <https://mib.gov.in>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	1	1	–	–	5	16.67%	3
CO2	2	2	1	–	–	5	16.67%	3
CO3	1	2	1	1	–	5	16.67%	3
CO4	–	2	1	1	1	5	16.67%	3
CO5	–	1	1	1	2	5	16.67%	3
CO6	–	–	–	2	3	5	16.67%	3
Marks	6	8	5	5	6	30	100%	

Course Articulation Matrix (CAM)

C Os / L Os	L O1	L O2	L O3	L O4	L O5	L O6	L O7	L O8	L O9	LO 10	LO 11	LO 12	LO 13	LO 14	LO 15
C O1	3	3	–	–	–	–	–	–	–	3	–	–	–	–	–
C O2	3	–	3	3	–	–	–	–	–	3	–	–	–	–	–
C O3	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
C O4	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
C O5	–	–	3	3	3	–	–	–	–	3	–	–	–	–	–
C O6	–	–	–	–	3	3	–	–	–	3	3	–	3	–	–

Mapping Strength: 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	C-IX	Title of the Course	Cost Accounting - I		
Category	Core	Year / Sem	III/V	Credits	6
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		6	-	6	6
Prerequisites		Knowledge of financial accounting and basic cost concepts.			

Objectives of the Course

1. To provide a strong foundation in **cost accounting concepts, principles, scope, and its relationship with financial and management accounting.**
2. To develop skills in preparing **cost sheets, tenders, quotations, and applying different methods of costing for business decisions.**
3. To enable students to understand and apply **material costing techniques, inventory control methods, and material issue pricing methods.**
4. To enhance students' ability to analyze **labour costing procedures, wage payment systems, incentive schemes, and labour turnover calculations.**
5. To equip students with knowledge of **overhead classification, allocation, apportionment, absorption methods, and computation of machine hour rates.**

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, nature, scope, principles, objectives, and significance of cost accounting and differentiate it from financial and management accounting.	LO1, LO4, LO10
CO2	Prepare cost sheets and apply different methods of costing such as unit costing, job costing, tenders, and quotations for business decisions.	LO1, LO3, LO4, LO5, LO10
CO3	Analyze material costing procedures including material control, purchase management, EOQ, inventory techniques, and methods of material issue pricing.	LO1, LO4, LO5, LO10
CO4	Apply labour costing techniques including wage calculation methods, incentive schemes, idle time, overtime, and labour turnover measurement.	LO3, LO4, LO5, LO10, LO13
CO5	Explain overhead costing procedures including classification, allocation, apportionment, absorption, and computation of machine hour rate.	LO3, LO4, LO7, LO10, LO13
CO6	Develop practical cost accounting skills for cost control, cost reduction, and effective managerial decision-making.	LO7, LO11, LO13, LO15

Unit I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –
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	Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.
Unit II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations – Unit Costing - Job Costing.
Unit III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO - Base Stock Method – Specific Price Method – Simple average and Weighted Average Method.
Unit IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.
Unit V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

Textbooks

1. Jain S. P. And Narang K. L., *Cost Accounting*, Kalyani Publishers, New Delhi.
2. Khanna B. S., Pandey I. M., Ahuja G. K., and Arora M. N., *Practical Costing*, S. Chand & Co., New Delhi.
3. Dr. S. N. Maheswari, *Principles of Cost Accounting*, Sultan Chand Publications, New Delhi.
4. T. S. Reddy and Y. Hari Prasad Reddy, *Cost Accounting*, Margham Publications, Chennai.
5. S. P. Iyengar, *Cost Accounting*, Sultan Chand Publications, New Delhi.

Reference Books

1. Polimeni, *Cost Accounting: Concepts and Applications for Managerial Decision Making*, mcgraw-Hill, New York, 1991.
2. Jain S. P. And Narang K. L., *Cost Accounting*, Latest Edition, Kalyani Publishers, New Delhi, 2013.
3. V. K. Saxena and C. D. Vashist, *Cost Accounting*, Sultan Chand Publications, New Delhi.
4. Murthy A. And Gurusamy S., *Cost Accounting*, Vijay Nicole Imprints Pvt. Ltd., Chennai.
5. Prasad N. K. And Prasad V. K., *Cost Accounting*, Book Syndicate, Kolkata.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength: 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	CC-X	Title of the Course	Human Resource Management		
Category	CORE	Year / Sem	III/V	Credits	5
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic understanding of management principles and organizational behaviour.			

Objectives of the Course

1. To provide a comprehensive understanding of **Human Resource Management concepts, objectives, functions, and the role of HR managers in organizations.**
2. To develop knowledge of **human resource planning, job analysis, recruitment, selection procedures, and employee placement practices.**
3. To enable students to understand and apply **training, development, performance appraisal, and career development practices for employee growth.**
4. To enhance students' awareness of **industrial relations, dispute settlement mechanisms, trade unions, and employee participation in management.**
5. To equip students with knowledge of **employee welfare measures, social security benefits, remuneration systems, and incentive practices.**

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, objectives, scope, importance, and functions of Human Resource Management and understand the role of HR managers in organizations.	LO1, LO4, LO10
CO2	Analyze human resource planning, job analysis, job description, job specification, recruitment, and selection processes for effective workforce management.	LO1, LO3, LO4, LO5, LO10
CO3	Understand training, development, performance appraisal, career development, transfer, promotion, and employee separation practices.	LO1, LO4, LO5, LO10
CO4	Explain industrial relations, industrial disputes, settlement mechanisms, trade unions, and workers' participation in management.	LO3, LO4, LO5, LO10, LO13
CO5	Evaluate employee welfare practices, social security measures, remuneration systems, incentives, and employee benefit schemes.	LO3, LO4, LO7, LO10, LO13
CO6	Apply HRM principles and practices for effective employee management, organizational development, and workplace relations.	LO7, LO11, LO13, LO15

Units

Unit I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance,
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	Factors Affecting HRP, Process Involved in Human Resource Planning - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.
Unit II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae – Test - types– Kinds of employment interview – Medical Screening – Appointment Order.
Unit III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.
Unit IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions - Workers’ participation in management – Types and effectiveness.
Unit V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits - Remuneration – Components of remuneration – Incentives – Benefits

Text Books

1. Daniel Jurafsky and James H. Martin, *Speech and Language Processing*, Pearson Education.
2. Jacob Eisenstein, *Natural Language Processing*, MIT Press.
3. Christopher D. Manning and Hinrich Schütze, *Foundations of Statistical Natural Language Processing*, MIT Press.

Reference Books

1. James Allen, *Natural Language Understanding*, Pearson Education.
2. Steven Bird, Ewan Klein, and Edward Loper, *Natural Language Processing with Python*, O’Reilly Media.
3. Christopher D. Manning, Prabhakar Raghavan, and Hinrich Schütze, *Introduction to Information Retrieval*, Cambridge University Press.

Web Resources

1. <https://www.nltk.org/>
2. <https://spacy.io/>
3. <https://huggingface.co/learn/nlp-course>
4. <https://web.stanford.edu/~jurafsky/slp3/>
5. <https://www.tensorflow.org/text>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low

CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	CC-XI	Title of the Course	Income Tax law and Practice- I		
Category	CORE	Year / Sem	III/V	Credits	5
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic knowledge of taxation and accounting principles.			

Objectives of the Course

1. To provide a fundamental understanding of **income tax concepts, objectives, provisions, and important definitions under the Income Tax Act.**
2. To develop knowledge of **residential status, incidence of taxation, and tax implications for different categories of assesses.**
3. To enable students to understand and compute **income from salary and income from house property with applicable allowances, deductions, and provisions.**
4. To enhance students' ability to analyze **business and professional income, allowable expenses, depreciation, and tax computation procedures.**
5. To equip students with practical skills in applying **income tax rules and provisions for computation of taxable income under various heads.**

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the basic concepts, objectives, features, definitions, types of income, assesses, and provisions of Income Tax Act relating to exempted income.	LO1, LO4, LO10
CO2	Determine residential status of different assesses and analyze the incidence of taxation based on applicable provisions of the Income Tax Act.	LO1, LO3, LO4, LO5, LO10
CO3	Compute income from salary by applying provisions relating to allowances, perquisites, provident funds, gratuity, pension, and deductions.	LO1, LO4, LO5, LO10
CO4	Calculate income from house property by applying concepts of annual value, deductions, self-occupied property, and let-out property provisions.	LO3, LO4, LO5, LO10, LO13
CO5	Compute profits and gains from business or profession by applying provisions relating to allowable expenses, depreciation, deductions, books of accounts, audit, and deemed income.	LO3, LO4, LO7, LO10, LO13
CO6	Apply income tax principles and computation techniques for tax planning, compliance, and financial decision-making.	LO7, LO11, LO13, LO15

Units

Unit I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assesses – Income exempted under Section 10.
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Unit II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.
Unit III	Income from Salary Salary Income - Definition – Allowances – Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deductions- Profits in Lieu of Salary - Computation of Salary Income.
Unit IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value – Let-out vs Deemed to be let out - Self-Occupied Property – Deductions – Computation of Income from House Property.
Unit V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.

Textbooks

1. V. P. Gaur, Narang, Puja Gaur and Rajeev Puri, *Income Tax Law and Practice*, Kalyani Publishers, New Delhi.
2. T. S. Reddy and Hariprasad Reddy, *Income Tax Law and Practice*, Margham Publications, Chennai.
3. Dinkar Pagare, *Income Tax Law and Practice*, Sultan Chand & Sons, New Delhi.
4. H. C. Mehrotra and Dr. Goyal S. P., *Income Tax Law and Accounts*, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan, *Income Tax & Practice*, Vijay Nicole Imprints Private Limited, Chennai.

Reference Books

1. Hariharan N., *Income Tax Law & Practice*, Vijay Nicole Imprints Pvt. Ltd., Chennai.
2. Bhagwati Prasad, *Income Tax Law and Practice*, Vishwa Prakasan, New Delhi.
3. Vinod K. Singhania, *Students Guide to Income Tax*, U. K. Bharghava Taxman.
4. Dr. Vinod K. Singhania and Dr. Monica Singhania, *Taxmann's Students' Guide to Income Tax*, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, *Income Tax Law and Practice*, Sultan Chand & Sons, New Delhi.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	CC-XII	Title of the Course	Auditing & Corporate Governance		
Category	CORE	Year / Sem	III/V	Credits	5
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Knowledge of accounting principles and business organizations.			

Objectives of the Course

1. To provide a comprehensive understanding of **auditing concepts, objectives, scope, advantages, limitations, and various types of audits.**
2. To develop knowledge of **audit procedures, audit planning, internal control systems, vouching, verification, and valuation of assets and liabilities.**
3. To enable students to understand the **role, rights, duties, liabilities, and reporting responsibilities of company auditors along with emerging audit practices.**
4. To enhance students' awareness of **corporate governance principles, frameworks, reforms, and issues related to corporate failures.**
5. To equip students with knowledge of **Corporate Social Responsibility practices, business ethics, sustainability, and CSR provisions under the Companies Act, 2013.**

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the meaning, objectives, scope, advantages, limitations, and classifications of auditing and differentiate auditing from accounting practices.	LO1, LO4, LO10
CO2	Understand audit planning, audit programmes, internal control systems, internal check procedures, vouching, verification, and valuation of assets and liabilities.	LO1, LO3, LO4, LO5, LO10
CO3	Analyze the role, appointment, rights, duties, liabilities, and reporting responsibilities of company auditors along with emerging trends in auditing.	LO1, LO4, LO5, LO10
CO4	Explain the conceptual framework, theories, models, reforms, and practices of corporate governance and analyze governance issues in corporate failures.	LO3, LO4, LO5, LO10, LO13
CO5	Understand the concept, importance, and strategic relevance of Corporate Social Responsibility and analyze CSR provisions under the Companies Act, 2013.	LO3, LO4, LO7, LO10, LO13
CO6	Apply auditing principles, governance practices, and CSR concepts for ethical, transparent, and sustainable business management.	LO7, LO11, LO13, LO15

Units

Unit I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit for Profit enterprises and Non-profit Organizations
Unit II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation.
Unit III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.
Unit IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures.
Unit V	Corporate Social Responsibility Concept of CSR, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII).

Textbooks

1. Dinkar Pagare, *Principles and Practice of Auditing*, Sultan Chand & Sons, New Delhi.
2. B. N. Tandon, S. Sudharsanam and S. Sundharabahu, *Practical Auditing*, S. Chand & Sons, New Delhi.
3. Dr. T. R. Sharma and Dr. Gaurav Sankalp, *Auditing & Corporate Governance*, Sahithya Bhawan Publications, Agra.
4. Aruna Jha, *Auditing & Corporate Governance*, Taxmann Publication Pvt. Ltd., New Delhi.

Reference Books

1. Kevin Keasey, Steve Thompson and Mike Wright, *Governance & Auditing*, Emerald Group Publishing Limited, Bingley.
2. Dr. T. R. Sharma, *Auditing*, Sahithya Bhawan Publications, Agra.
3. C. B. Gupta and Neha Singhal, *Auditing & Corporate Governance*, Scholar Tech Press, New Delhi.
4. Shri Vengadamani, *Practical Auditing*, Margham Publication, Chennai.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.wallstreetmojo.com/audit-procedures/>
2. <https://theinvestorsbook.com/company-auditor.html>
3. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength: 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-V	Title of the Course	Financial Management		
Category	Elective	Year / Sem	III/V	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic knowledge of accounting, finance, and business mathematics.			

Objectives of the Course

1. To provide a comprehensive understanding of **financial management concepts, objectives, functions, and the role of financial managers in business organizations.**
2. To develop knowledge of **financial decisions, capital structure, cost of capital, and leverage concepts for effective financial planning.**
3. To enable students to apply **capital budgeting techniques and investment appraisal methods for evaluating long-term investment decisions.**
4. To enhance students' understanding of **dividend policies, dividend models, and factors influencing dividend decisions.**
5. To equip students with knowledge of **working capital management, its components, operating cycle, and techniques for efficient financial management.**

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, objectives, functions, scope, and importance of financial management and analyze the role of financial managers in achieving financial goals.	LO1, LO4, LO10
CO2	Analyze financial decisions relating to capital structure, cost of capital, and leverage for effective financial planning and decision-making.	LO1, LO3, LO4, LO5, LO10
CO3	Apply capital budgeting techniques including payback period, ARR, NPV, IRR, and profitability index for investment decisions.	LO1, LO4, LO5, LO10
CO4	Understand dividend decisions, dividend policies, legal provisions, and dividend models for evaluating corporate payout decisions.	LO3, LO4, LO5, LO10, LO13
CO5	Analyze working capital management concepts, working capital cycle, influencing factors, and methods of determining working capital requirements.	LO3, LO4, LO7, LO10, LO13
CO6	Apply financial management concepts and analytical techniques for effective financial planning, investment decisions, and wealth maximization.	LO7, LO11, LO13, LO15

Units

Unit I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance - Role of Financial Manager - Financial
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	Goals - Profit maximization Vs. Wealth Maximization – Concept of Time Value Money – Risk and Return – Components of Financial Management.
Unit II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure. Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Cost of Capital- Leverage – Concept – Operating and Financial Leverage.
Unit III	Investment Decision Capital Budgeting - Meaning - Process - Capital Budgeting Appraisal Methods - Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods - Net Present Value (NPV) – Internal Rate of Return – Profitability Index.
Unit IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.
Unit V	Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital.

Textbooks

1. R. K. Sharma and Shashi K. Gupta, *Financial Management*, Kalyani Publications, New Delhi.
2. M. Y. Khan and P. K. Jain, *Financial Management*, mcgraw Hill Education, Noida.
3. I. M. Pandey, *Financial Management*, Vikas Publications, Noida.
4. Dr. S. N. Maheshwari, *Elements of Financial Management*, Sultan Chand & Sons, New Delhi.
5. Dr. Kulkarni and Dr. Sathya Prasad, *Financial Management*, Himalaya Publishing House, Mumbai.

Reference Books

1. Prasanna Chandra, *Financial Management*, Tata mcgraw Hill, New Delhi.
2. I. M. Pandey, *Financial Management*, Vikas Publishing, Noida.
3. Khan and Jain, *Financial Management*, Sultan Chand & Sons, New Delhi.
4. A. Murthy, *Financial Management*, Margham Publications, Chennai.
5. J. Srinivasan and P. Periyasamy, *Financial Management*, Vijay Nicole Publishers, Chennai.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-V	Title of the Course	Indirect Taxation		
Category	Core	Year / Sem	III/V	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic understanding of taxation concepts and business transactions.			

Objectives of the Course

1. To provide a comprehensive understanding of **indirect taxation concepts, features, reforms, and their role in government revenue generation.**
2. To develop knowledge of **Goods and Services Tax (GST), its framework, benefits, implementation process, and regulatory mechanisms in India.**
3. To enable students to understand and apply **CGST, IGST provisions, supply rules, input tax credit, valuation, and compliance procedures under GST.**
4. To enhance students' ability to analyze **GST registration, return filing, tax documentation, assessment procedures, and electronic compliance systems.**
5. To equip students with knowledge of **customs duty concepts, valuation methods, types of duties, and procedures under the Customs Act, 1962.**

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, features, merits, demerits, and significance of indirect taxation and understand its role in government revenue generation and economic development.	LO1, LO4, LO10
CO2	Understand the concept, structure, implementation, and benefits of Goods and Services Tax (GST) along with the role of GSTN and GST reforms in India.	LO1, LO3, LO4, LO5, LO10
CO3	Analyze provisions relating to CGST and IGST Act including supply, valuation, input tax credit, reverse charge mechanism, e-way bill, and place of supply.	LO1, LO4, LO5, LO10
CO4	Apply GST procedures relating to registration, invoicing, returns, electronic ledgers, assessment, interest, and penalties under GST law.	LO3, LO4, LO5, LO10, LO13
CO5	Explain customs duty concepts, types, valuation procedures, territorial waters, baggage rules, and exemptions under the Customs Act, 1962.	LO3, LO4, LO7, LO10, LO13
CO6	Apply indirect tax concepts and compliance procedures for effective tax planning, business operations, and regulatory decision-making.	LO7, LO11, LO13, LO15

Unit I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in
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	Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023
Unit II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India – Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.
Unit III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.
Unit IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST.
Unit V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.

Textbooks

1. Vinod K. Singhania, *Indirect Taxes*, Taxmann Publications, New Delhi.
2. Dr. H. C. Mehrotra and Prof. V. P. Agarwal, *Goods and Services Tax (GST)*, Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, *Goods & Services Tax*, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia, *Indirect Tax Laws*, Bharat Publications, New Delhi.

Reference Books

1. V. S. Datey, *All About GST*, Taxmann Publications, New Delhi.
2. T. S. Reddy and Y. Hariprasad Reddy, *Business Taxation*, Margham Publications, Chennai.
3. *Study Material on GST*, The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4. *Guidance Material on GST* issued by CBIC, Government of India.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

Suggested Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength: 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-V	Title of the Course	Office Management & Secretarial Practice		
Category	Elective	Year / Sem	III/VI	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Basic knowledge of office procedures and business communication.			

Objectives:

1. **To understand** the concept, functions, importance, and modern developments of offices, including office management practices and the role of office managers.
2. **To develop knowledge** of office space and environment management, including office layout, lighting, ventilation, furniture, security, and workplace efficiency.
3. **To explain** office systems and procedures, including workflow analysis, systems management, office equipment, and the design and control of office forms.
4. **To acquire skills** in records management, including filing systems, indexing methods, classification, storage, and modern techniques of record maintenance.
5. **To familiarize** students with secretarial practices, including the duties of a secretary, office communication technologies, meeting procedures, email drafting, and appointment management.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concept, importance, functions, and changing trends of modern offices along with the role and responsibilities of office managers.	LO1, LO4, LO10
CO2	Analyze office space management, layout planning, office environment, lighting, ventilation, security, and workplace design principles.	LO1, LO3, LO4, LO5, LO10
CO3	Understand office systems, procedures, workflow analysis, office automation, forms management, and the use of office machines and equipment.	LO1, LO4, LO5, LO10
CO4	Apply principles of records management including filing systems, indexing methods, storage practices, and modern filing techniques.	LO3, LO4, LO5, LO10, LO13
CO5	Develop knowledge of secretarial practices, communication technologies, meeting procedures, agenda preparation, minutes writing, and office correspondence.	LO3, LO4, LO7, LO10, LO13
CO6	Apply office management principles and technological tools for improving administrative efficiency, communication, and organizational effectiveness.	LO7, LO11, LO13, LO15

Units

Unit I	Modern Office and Its Function Introduction — Meaning of Office —Office Work—Office Activities — Office
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	Functions — Importance of Office— The Changing Office—The Paperless Office — Office Management – Elements — Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.
Unit II	Office Space and Environment Management Introduction— Principles — Location of Office — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation — Interior Decoration - Furniture — Freedom from Noise and Dust — Sanitary Requirements — Cleanliness — Security—Secrecy.
Unit III	Office Systems and Procedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipment. Office forms – Design, Management and Control
Unit IV	Records Management Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System.
Unit V	Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web Casting. Agenda and Minutes of Meeting. Drafting, Email. Maintenance of Appointment Diary.

Textbooks

1. R. S. N. Pillai and Bagavathi, *Office Management*, S. Chand Publications, New Delhi.
2. P. K. Ghosh, *Office Management*, Sultan Chand & Sons, New Delhi.
3. R. K. Chopra, *Office Management*, Himalaya Publishing House, Mumbai.
4. Bhatia R. C., *Principles of Office Management*, Lotus Press, New Delhi.
5. Leffingwell and Robinson, *Textbook of Office Management*, Tata mcgraw-Hill, Noida.

Reference Books

1. Chhabra T. N., *Modern Business Organisation*, Dhanpat Rai & Sons, New Delhi.
2. Terry George R., *Office Management and Control*, Irwin, United States.
3. Duggal Balraj, *Office Management and Commercial Correspondence*, Kitab Mahal, New Delhi.
4. Dr. I. M. Sahai, *Office Management & Secretarial Practice*, Sahitya Bhawan Publications, New Delhi.
5. T. Ramaswamy, *Principles of Office Management*, Himalaya Publishers, Mumbai.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>

3. <https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
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CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	CC-XIII	Title of the Course	Cost Accounting - II		
Category	Core	Year / Sem	III/VI	Credits	5
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		6	-	-	6
Prerequisites		Knowledge of Cost Accounting – I and cost control techniques.			

Objectives of the course:

1. To understand the concept, functions, importance, and modern developments of offices, along with office management practices and the role of office managers.
2. To develop knowledge of office space and environment management, including office layout, lighting, ventilation, furniture, security, and workplace efficiency.
3. To explain office systems and procedures, including workflow analysis, system management, office equipment, and the design, management, and control of office forms.
4. To acquire skills in records management, including filing systems, indexing methods, classification, storage, and modern techniques of record maintenance.
5. To familiarize students with secretarial practices, including the roles and responsibilities of a secretary, modern office communication technologies, meeting procedures, email drafting, and appointment management.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, features, methods, and applications of contract costing and prepare contract accounts for determining profit.	LO1, LO4, LO10
CO2	Apply process costing techniques for preparing process accounts and analyze treatment of normal loss, abnormal loss, abnormal gain, joint products, and by-products.	LO1, LO3, LO4, LO5, LO10
CO3	Prepare operating cost sheets and apply operation costing techniques for service organizations such as transport, hospitals, and power supply units.	LO1, LO4, LO5, LO10
CO4	Understand standard costing concepts and calculate material, labour, overhead, and sales variances for cost control and performance evaluation.	LO3, LO4, LO5, LO10, LO13
CO5	Explain the reasons for differences between cost and financial accounts and prepare reconciliation statements for effective cost management.	LO3, LO4, LO7, LO10, LO13
CO6	Apply advanced cost accounting techniques for cost control, decision-making, and improving operational efficiency in business organizations.	LO7, LO11, LO13, LO15

Units

Unit I	Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.
Unit II	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.
Unit III	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.
Unit IV	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.
Unit V	Reconciliation of cost and Financial Accounts Meaning - Reasons for the Difference – Importance - Methods – Problems – Reconciliation required – profit & loss account – cost sheet and reconciliation required.

Textbooks

1. Jain S. P. And Narang K. L., *Cost Accounting*, Kalyani Publishers, New Delhi.
2. Khanna B. S., Pandey I. M., Ahuja G. K., and Arora M. N., *Practical Costing*, S. Chand & Co., New Delhi.
3. Dr. S. N. Maheswari, *Principles of Cost Accounting*, Sultan Chand Publications, New Delhi.
4. T. S. Reddy and Y. Hari Prasad Reddy, *Cost Accounting*, Margham Publications, Chennai.
5. S. P. Iyengar, *Cost Accounting*, Sultan Chand Publications, New Delhi.

Reference Books

1. Polimeni, *Cost Accounting: Concepts and Applications for Managerial Decision Making*, mcgraw-Hill, Noida.
2. Jain S. P. And Narang K. L., *Cost Accounting*, Kalyani Publishers, New Delhi.
3. V. K. Saxena and C. D. Vashist, *Cost Accounting*, Sultan Chand Publications, New Delhi.
4. Murthy A. And Gurusamy S., *Cost Accounting*, Vijay Nicole Imprints Pvt. Ltd., Chennai.
5. Prasad N. K. And Prasad V. K., *Cost Accounting*, Book Syndicate, Bangladesh.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/33097>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	CC-XIV	Title of the Course	Management accounting		
Category	Elective	Year / Sem	III/VI	Credits	4
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Knowledge of financial accounting, cost accounting, and financial statement analysis.			

Objectives of the course:

1. To understand the concepts, scope, importance, and limitations of management accounting and distinguish it from cost accounting and financial accounting.
2. To develop knowledge of financial statement analysis, including various techniques such as comparative statements, common size statements, and trend analysis for effective decision-making.
3. To acquire skills in ratio analysis, including the calculation and interpretation of liquidity, profitability, turnover, solvency, and leverage ratios.
4. To understand the preparation and analysis of funds flow and cash flow statements, including the classification of cash flows from operating, investing, and financing activities.
5. To gain knowledge of budgeting techniques and marginal costing concepts, including budget preparation, budgetary control, contribution analysis, break-even analysis, and cost-volume-profit analysis.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, scope, importance, limitations, and applications of management accounting and differentiate it from cost accounting and financial accounting.	LO1, LO4, LO10
CO2	Analyze financial statements using comparative statements, common size statements, trend analysis, and ratio analysis techniques for evaluating business performance.	LO1, LO3, LO4, LO5, LO10
CO3	Prepare and interpret funds flow and cash flow statements to analyze changes in working capital and cash position of an organization.	LO1, LO4, LO5, LO10
CO4	Prepare different types of budgets and apply budgetary control techniques for planning, coordination, and performance evaluation.	LO3, LO4, LO5, LO10, LO13
CO5	Apply marginal costing techniques including contribution analysis, P/V ratio, break-even analysis, margin of safety, and cost-volume-profit analysis for decision-making.	LO3, LO4, LO7, LO10, LO13
CO6	Develop analytical skills to apply management accounting tools for effective planning, control, and managerial decision-making.	LO7, LO11, LO13, LO15

Units

Unit I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.
Unit II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.
Unit III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities
Unit IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits
Unit V	Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution-Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.

Textbooks

1. Jain S. P. And Narang K. L. (2018), *Cost and Management Accounting*, Kalyani Publications.
2. R. S. Maheswari, *Cost and Management Accounting*, Sultan Chand & Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, *Management Accounting*, Kalyani Publishers, Chennai.
4. Jenitra L. Mervin and Daslton L. Cecil, *Management Accounting*, Lerantec Press, Chennai.
5. T. S. Reddy and Y. Hari Prasad Reddy, *Management Accounting*, Margham Publications, Chennai.

Reference Books

1. Chadwick, *The Essence of Management Accounting*, Financial Times Publications, England.
2. Charles T. Horngren and Gary N. Sundem, *Introduction to Management Accounting*, Pearson, Chennai.
3. Murthy A. And Gurusamy S., *Management Accounting – Theory & Practice*, Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. Hansen and Mowen, *Cost Management Accounting and Control*, South Western College, India.
5. N. P. Srinivasan, *Management Accounting*, New Age Publishers, Chennai.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	CC-XV	Title of the Course	Income Tax and Law Practice - II		
Category	CORE	Year / Sem	III/VI	Credits	4
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		5	-	-	5
Prerequisites		Successful completion of Income Tax Law and Practice – I.			

Objectives of the Course:

1. To understand the concepts of capital assets, transfer of assets, computation of capital gains, and exemptions available under various sections of the Income Tax Act.
2. To develop knowledge of income from other sources, clubbing of income provisions, and the computation of taxable income under different heads of income.
3. To gain an understanding of the provisions related to set-off and carry forward of losses, deductions from Gross Total Income, and calculation of Total Income.
4. To acquire skills in computing the total income and tax liability of individuals under both old and new tax regimes.
5. To familiarize students with income tax administration, including the roles and powers of tax authorities, assessment procedures, filing of returns, PAN, e-PAN, Form 26AS, and Annual Information Statement (AIS).

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts of capital assets, transfer, short-term and long-term capital gains, and compute capital gains with applicable exemptions under the Income Tax Act.	LO1, LO4, LO10
CO2	Analyze income from other sources, clubbing provisions, and deductions applicable for computation of taxable income.	LO1, LO3, LO4, LO5, LO10
CO3	Apply provisions relating to set-off and carry forward of losses and compute deductions from Gross Total Income under various sections of the Income Tax Act.	LO1, LO4, LO5, LO10
CO4	Compute total income and tax liability of individuals by applying provisions under old and new tax regimes.	LO3, LO4, LO5, LO10, LO13
CO5	Understand the administration of Income Tax Act, powers of tax authorities, assessment procedures, return filing process, PAN, e-PAN, AIS, and tax compliance requirements.	LO3, LO4, LO7, LO10, LO13
CO6	Apply income tax computation skills and compliance procedures for effective tax planning and decision-making.	LO7, LO11, LO13, LO15

Units

Unit I	Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC,
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	54F, 54GA.
Unit II	Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept
Unit III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.
Unit IV	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs new regime)
Unit V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).

Textbooks

1. V. P. Gaur, Narang, Puja Gaur and Rajeev Puri, *Income Tax Law and Practice*, Kalyani Publishers, New Delhi.
2. T. S. Reddy and Hariprasad Reddy, *Income Tax Law and Practice*, Margham Publications, Chennai.
3. Dinkar Pagare, *Income Tax Law and Practice*, Sultan Chand & Sons, New Delhi.
4. H. C. Mehrotra and Dr. Goyal S. P., *Income Tax Law and Accounts*, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan, *Income Tax & Practice*, Vijay Nicole Imprints Private Limited, Chennai.

Reference Books

1. Hariharan N., *Income Tax Law & Practice*, Vijay Nicole Imprints Pvt. Ltd., Chennai.
2. Bhagwati Prasad, *Income Tax Law and Practice*, Vishwa Prakashan, New Delhi.
3. Vinod K. Singhania, *Students Guide to Income Tax*, U. K. Bhargava Taxman, New Delhi.
4. Dr. Vinod K. Singhania and Dr. Monica Singhania, *Taxmann's Students' Guide to Income Tax*, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, *Income Tax Law and Practice*, Sultan Chand & Sons, New Delhi.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-202122/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-VI	Title of the Course	Entrepreneurial Development		
Category	Elective	Year / Sem	III/VI	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		6	-	-	6
Prerequisites		Basic understanding of business management and entrepreneurship concepts			

Objectives of the Course:

1. To understand the concepts, characteristics, types, and classification of entrepreneurship, along with the differences between entrepreneurship and employment.
2. To develop knowledge of design thinking, creativity, innovation, idea generation, and identification of business opportunities for creating value-added ventures.
3. To acquire an understanding of the process of setting up an enterprise, including various forms of business organizations and factors influencing the choice of an enterprise.
4. To familiarize students with the preparation of project reports, including project description, market survey, fund requirements, registration procedures, and sources of finance.
5. To develop entrepreneurial skills and awareness of modern approaches, techniques, and opportunities for establishing and managing successful enterprises.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, characteristics, types, and importance of entrepreneurship and distinguish entrepreneurship from employment and self-employment.	LO1, LO4, LO10
CO2	Apply design thinking concepts, creativity, innovation, and opportunity identification techniques for generating viable business ideas.	LO1, LO3, LO4, LO5, LO10
CO3	Analyze various forms of business enterprises and evaluate suitable forms of ownership based on marketing, technical, financial, commercial, and economic factors.	LO1, LO4, LO5, LO10
CO4	Understand entrepreneurial processes, enterprise establishment procedures, and factors influencing successful business ventures.	LO3, LO4, LO5, LO10, LO13
CO5	Prepare project reports by analyzing business ideas, market surveys, financial requirements, registration procedures, and sources of funds.	LO3, LO4, LO7, LO10, LO13
CO6	Develop entrepreneurial skills and apply business planning techniques for creating and managing sustainable enterprises.	LO7, LO11, LO13, LO15

Units

Unit I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurships – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Classification.
Unit II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an idea – Turning Idea into Business Opportunity.
Unit III	Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Marketing, Technical, Financial, Commercial and Economical.
Unit IV	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurships – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Classification.
Unit V	Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Registration – Source of Funds – Modern Sources of Funds.

Textbooks

1. Jayashree Suresh, (Reprint 2017), *Entrepreneurial Development*, Margham Publications, Chennai.
2. Dr. C. B. Gupta and Dr. S. S. Khanka, (Reprint 2014), *Entrepreneurship and Small Business Management*, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014), *Entrepreneurship Development – Small Business Enterprise*, Pearson Education, India.
4. Raj Shankar, (Reprint 2016), *Entrepreneurship Theory and Practice*, Vijay Nicole Imprints Pvt. Ltd., Chennai.
5. Vasant Desai, (Reprint 2017), *Dynamics of Entrepreneurial Development & Management*, Twenty Fourth Edition, Himalaya Publishing House, Mumbai.

Reference Books

1. Anil Kumar and Poornima, *Principles of Entrepreneurial Development*, New Age Publication, Chennai.
2. Dr. A. K. Singh, *Entrepreneurial Development and Management*, Laxmi Publications, Chennai.
3. Dr. R. K. Singal, *Entrepreneurial Development and Management*, S. K. Kataria Publishers, New Delhi.
4. Dr. M. C. Garg, *Entrepreneurial Development*, New Delhi.
5. E. Gordon and K. Natarajan, *Entrepreneurial Development*, Himalaya Publishing, Mumbai.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>

3. [Http://www.msme.gov.in/](http://www.msme.gov.in/)

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix

Paper No.	EC-VI	Title of the Course	Computer Application In Business		
Category	Elective	Year / Sem	III / VI	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		6	-	-	6
Prerequisites		Basic computer literacy and knowledge of business operations.			

Objectives of the Course:

1. To understand the fundamentals of word processing, including document creation, editing, formatting, templates, mail merge, and preparation of professional business documents.
2. To develop skills in creating effective presentations using slides, text, images, tables, media, designs, transitions, and animations for business communication.
3. To acquire knowledge of spreadsheet concepts, worksheet management, data handling, formulas, functions, charts, and graphical representation for business applications.
4. To develop proficiency in using mathematical, statistical, financial, logical, lookup, reference, and database functions for data analysis and decision-making.
5. To apply spreadsheet tools in preparing business-related applications such as loan and lease statements, payroll statements, capital budgeting, depreciation accounting, ratio analysis, and statistical analysis.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain word processing concepts and apply document creation, editing, formatting, and page layout techniques for preparing professional documents.	LO1, LO4, LO10
CO2	Develop business documents using advanced word processing features such as tables, mail merge, database linking, and document management tools.	LO1, LO3, LO4, LO5, LO10
CO3	Design effective business presentations using slides, graphics, multimedia elements, transitions, animations, and presentation techniques.	LO1, LO4, LO5, LO10
CO4	Apply spreadsheet concepts, formulas, functions, charts, and data management techniques for business data processing and analysis.	LO3, LO4, LO5, LO10, LO13
CO5	Create business-oriented spreadsheets for financial analysis, payroll, budgeting, depreciation, statistical analysis, and decision-making applications.	LO3, LO4, LO7, LO10, LO13
CO6	Utilize productivity software tools to enhance business communication, data analysis, reporting, and organizational efficiency.	LO7, LO11, LO13, LO15

Units

Unit I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates,
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	and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.
Unit II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.
Unit III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.
Unit IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.
Unit V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.

Textbooks

1. R. Parameswaran, *Computer Application in Business*, S. Chand Publishing, Uttar Pradesh.
2. Dr.P.Rizwan Ahmed, *Computer Application in Business*, Margham Publications, Chennai, 2022
3. Dr. Sandeep Srivastava and Er. Meera Goyal, *Computer Applications in Business*, SBPD Publications, Uttar Pradesh.
4. Mansi Bansal and Sushil Kumar Sharma, *Computer Application in Business*, Mumbai, Maharashtra.
5. Peter Norton, *Introduction to Computers*, Tata mcgraw-Hill, Noida.
6. Renu Gupta, *Computer Applications in Business*, Shree Mahavir Book Depot (Publishers), New Delhi.

Reference Books

1. Gupta Swati, *Office Automation System*, Lap Lambert Academic Publication, USA.
2. Jennifer Ackerman Kettel, Guy Hart-Davis and Curt Simmons, *Microsoft 2003*, Tata mcgraw Hill, Noida.
3. Dr. R. Deepalakshmi, *Computer Fundamentals and Office Automation*, Charulatha Publications, Tamil Nadu.
4. John Walkenbach, *MS Excel 2007 Bible*, Wiley Publication, New Jersey, USA.
5. Glyn Davis and Branko Pecar, *Business Statistics Using Excel*, Oxford Publications, Chennai.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. https://www.youtube.com/watch?V=Nv_Nnw01FaU
2. <https://www.udemy.com/course/office-automation-certificate-course/>

3. https://guides.lib.umich.edu/ld.php?Content_id=11412285

Internal Assessment Matrix (IAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

CO	Test I	Test II	Quiz	Assessment I	Assessment II	Total	% Allocation	Mapping Strength
CO1	3	2	1	1	1	8	26.67%	High
CO2	3	3	1	1	1	9	30.00%	High
CO3	2	2	1	0.5	0.5	6	20.00%	Moderate
CO4	1	2	1	0.5	0.5	5	16.67%	Moderate
CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Paper No.	EC-VI	Title of the Course	Logistics and Supply Chain Management		
Category	Elective	Year / Sem	III / VI	Credits	3
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		6	-	-	6
Prerequisites		Basic understanding of business operations and management principles.			

Objectives of the Course:

1. To understand the concepts, importance, principles, and various types of logistics management, including warehouse management, customer service, inventory, and physical distribution.
2. To develop knowledge of transportation and distribution management, including inventory control, demand forecasting, routing, distribution channels, and modern logistics practices.
3. To gain an understanding of supply chain management concepts, development, components, participants, value chain, and global applications.
4. To analyze supply chain performance drivers, improvement enablers, managerial roles, and the relationship between supply chain systems and business values.
5. To familiarize students with supply chain strategies, including SCOR models, outsourcing, third-party and fourth-party logistics, supply chain relationships, conflict resolution, and certification practices.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain the concepts, importance, principles, and functions of logistics management, warehousing, inventory, and customer service operations.	LO1, LO4, LO10
CO2	Analyze transportation, distribution systems, inventory control techniques, demand forecasting, routing, and distribution channel management.	LO1, LO3, LO4, LO5, LO10
CO3	Understand the concepts, components, participants, and applications of supply chain management in domestic and global business environments.	LO1, LO4, LO5, LO10
CO4	Evaluate supply chain performance drivers, improvement enablers, systems, and value creation approaches for effective supply chain operations.	LO3, LO4, LO5, LO10, LO13
CO5	Apply supply chain strategies, SCOR model, outsourcing practices, third-party logistics, and relationship management techniques.	LO3, LO4, LO7, LO10, LO13
CO6	Develop strategic understanding of logistics and supply chain integration for improving competitiveness, efficiency, and business performance.	LO7, LO11, LO13, LO15

Units

Unit I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.
Unit II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.
Unit III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.
Unit IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.
Unit V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 pls– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

Textbooks

1. G. Raghuram and N. Rangaraj, *Logistics and Supply Chain Management*, Macmillan Publications, India.
2. Martin Christopher, *Logistics of Supply Chain Management: Creating Value Adding Networks*, FT Press, New Jersey, USA.
3. D. K. Agrawal, *Textbook of Logistics and Supply Chain Management*, Macmillan Publications, India.
4. Tan Miller and Matthew J. Liberatore, *Logistics Management: An Analytics-Based Approach*, Business Expert, New Jersey, USA.
5. Peter Bolstorff, *Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model*, Amazon Publishing, Washington, USA.

Reference Books

1. Donald Waters, *Logistics: Introduction to Supply Chain Management*, Palgrave Macmillan Publications, India.
2. Martin Christopher, *Logistics and Supply Chain Management: Creating Value-Adding Networks*, FT Press, New Jersey, USA.
3. Sanjay Dalmina, *Financial Supply Chain Management*, mcgraw Hill Publishing Co. Pvt. Ltd., Noida.
4. Robert F. Jacobs and William L. Berry, *Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference*, 2nd Edition, mcgraw Hill, Noida.
5. Douglas Long, *International Logistics: Global Supply Chain Management*, Springer Publications, New York.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://lapaas.com/logistics-management-overview-types-and-process/>
2. <https://www.investopedia.com/terms/s/scm.asp>

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CO5	1	1	0.5	0.5	0	3	10.00%	Low
CO6	0	0	0.5	0	0.5	1	3.33%	Low
Marks	10	10	5	2.5	2.5	30	100%	

Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	3	–	–	3	–	–	–	–	–	3	–	–	–	–	–
CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Paper No.	DSVAC	Title of the Course	Tally		
Category	Value Added	Year / Sem	III/VI	Credits	2
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total
		2	-	-	2
Prerequisites		Basic knowledge of accounting principles and computer operations.			

Objectives of the Course:

1. To understand the fundamentals of accounting principles, concepts, conventions, double entry system, and the basic features and configurations of Tally Prime.
2. To develop skills in managing accounts and inventory through creation and maintenance of ledgers, groups, stock items, units, and godowns in Tally Prime.
3. To acquire practical knowledge of recording business transactions using accounting and inventory vouchers, including purchase, sales, receipts, payments, and stock movements.
4. To understand cost centre management, cost allocation, and outstanding management techniques, including accounts payable, receivable, and bill-wise details.
5. To develop the ability to generate and analyze financial reports such as Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow, Fund Flow, Stock Summary, and Ratio Analysis using Tally Prime.

Course Outcomes (cos)

After successful completion of this course, students will be able to:

Course Outcomes	Description	Los
CO1	Explain accounting concepts, conventions, double entry system, types of accounts, and apply basic accounting principles using Tally Prime software.	LO1, LO4, LO10
CO2	Create and manage company data, ledgers, groups, inventory masters, stock items, units, and godowns in Tally Prime.	LO1, LO3, LO4, LO5, LO10
CO3	Record business transactions using accounting and inventory vouchers and manage purchase, sales, receipts, payments, and stock-related transactions.	LO1, LO4, LO5, LO10
CO4	Apply cost centre management, cost category allocation, and outstanding management techniques for effective financial control.	LO3, LO4, LO5, LO10, LO13
CO5	Generate and interpret financial reports including Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow, Fund Flow, and Ratio Analysis using Tally Prime.	LO3, LO4, LO7, LO10, LO13
CO6	Utilize accounting software tools for computerized accounting, financial analysis, reporting, and managerial decision-making.	LO7, LO11, LO13, LO15

Units

Unit I	Fundamentals of Accounting & Company Management Introduction to Accounting, Accounting Concepts & Conventions, Double Entry System of Accounting, Types of Accounts & Golden Rules of Accounting, Introduction to Tally Prime, Company Creation, Alteration & Deletion, Company Features & Configurations, Company Backup & Restore.
Unit II	Accounts & Inventory Management Ledger & Group Management: Creating, Altering & Deleting Ledgers, Creating, Altering & Deleting Groups, Displaying Ledger & Group Reports Inventory Masters: Creating Stock Groups, Stock Items & Units of Measure, Creating Godowns & Defining Stock Opening Balance.
Unit III	Vouchers & Transactions Accounting Vouchers: Receipt Voucher, Payment Voucher, Purchase & Sales Vouchers, Debit Note & Credit Note Inventory Vouchers: Delivery Note & Receipt Note, Rejections In & Rejections Out, Stock Journal & Physical Stock Journal
Unit IV	Cost Centres, Cost Categories & Outstanding Management Cost Centres & Cost Categories: Enabling Cost Centres in Tally Prime, Creating Cost Centres & Cost Categories, Allocating Expenses & Incomes to Cost Centres, Cost Centre Reports Outstanding Management: Accounts Payable & Receivable, Maintaining Bill-wise Details, New Reference, Against Reference, Advance, On Account
Unit V	Reports & Financial Analysis MIS & Financial Reports: Trial Balance, Balance Sheet, Profit & Loss Account, Stock Summary, Cash Flow & Fund Flow Statements, Ratio Analysis.

Textbooks

1. Tejas Gohel, *Tally Prime with GST*, BPB Publications, New Delhi.
2. Dr.P.Rizwan Ahmed, *Tally with ERP9*, Margham Publications, Chennai,2020.
3. Namrata Agrawal, *Computerized Accounting Using Tally Prime*, Dreamtech Press, New Delhi.
4. Kogent Learning Solutions Inc., *Tally Prime Training Guide*, Dreamtech Press, New Delhi.
5. A. K. Nadhani and K. K. Nadhani, *Implementing Tally Prime*, BPB Publications, New Delhi.

Reference Books

1. Official Tally Education Team, *Tally Prime – Basic Accounting and Inventory Management*, Tally Education Pvt. Ltd.
2. V. K. Jain, *Computerized Accounting*, Taxmann Publications, New Delhi.
3. S. Dhamija, *Accounting Software Applications with Tally*, S. Chand Publishing, New Delhi.
4. Jennifer Ackerman Kettel, Guy Hat-Davis and Curt Simmons, *Microsoft 2003*, Tata mcgraw Hill, Noida.

Note: Latest edition of the prescribed textbooks may be used.

Web Resources

1. <https://tallysolutions.com/learning-hub/>
2. <https://help.tallysolutions.com/>
3. <https://www.tallyacademy.in/>

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Course Articulation Matrix (CAM)

Cos / los	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
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CO2	3	–	3	3	3	–	–	–	–	3	–	–	–	–	–
CO3	3	–	–	3	3	–	–	–	–	3	–	–	–	–	–
CO4	–	–	3	3	3	–	–	–	–	3	–	–	3	–	–
CO5	–	–	3	3	3	–	3	–	–	3	–	–	3	–	–
CO6	–	–	–	–	–	–	3	–	–	–	3	–	3	–	3
Contribution to PAM	9	–	9	15	12	–	6	–	–	15	3	–	9	–	3

Mapping Strength : 3 = High, 2 = Moderate, 1 = Low, – = No Significant Mapping

*PAM – Program Articulation Matrix
