

**CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED  
CURRICULUM FRAMEWORK  
B.COM. PROFESSIONAL ACCOUNTING**

**Those who have joined in the Academic year 2023-24 onwards**

**PROGRAMME OBJECTIVE:**

The Bachelor of Commerce Professional Accounting is a three-year course provides students with a thorough understanding of business studies. Upon completion the students will be prepared for a long career in Accounting and other related fields.

It prepares the graduates for an exciting career in the business world and to take ICA and other Competitive Exams.

<b>CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK</b>	
<b>Programme :</b>	<b>B.COM PROFESSIONAL ACCOUNTING</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>3 Years (UG)</b>
<b>Programme Outcomes: (These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme)</b>	<p><b>PO1 : Disciplinary knowledge :</b> Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p><b>PO2: Communication Skills :</b> Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one’s views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical Thinking:</b> Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem Solving:</b> Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p><b>PO5: Analytical Reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p><b>PO6: Research- related skill:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p>

	<p><b>PO7: Co-operation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence, and experiences from an open minded and reasoned perspective.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p><b>PO10: Information/Digital Literacy:</b> Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.</p> <p><b>PO11: Self- directed learning:</b> ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p><b>PO12: Multicultural competence:</b> Posse’s knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO13: Moral and Ethical awareness /reasoning:</b> Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue is related to one’s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO14: Leadership readiness/qualities :</b> Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p> <p><b>PO15: Life Long Learning:</b> Ability to acquire knowledge and skills, including “learning how to learn” , that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p>
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<p>Programme Specific Outcomes:</p> <p><b>(These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme)</b></p>	<p><b>PSO1 – Placement:</b></p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p><b>PSO2 – Contribution to Business World:</b></p> <p>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO3 – Contribution to the Society:</b></p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>
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**CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED  
CURRICULUM FRAMEWORK  
B.Com (Professional Accounting)**

Part	Courses	Subject	Code	Cr.	Hrs
<b>SEMESTER I</b>					
I	Lang. - I	nghJj;jkpo; - I	230103101	3	6
II	Lang. - II	General English	231003101	3	4
III	CC - 1	Financial Accounting - I	235503101	4	5
	CC - 2	Business Mathematics and Statistics	235503102	4	5
	EC - I [Any One]	1. Business Economics	235503103	3	4
		2. Indian Economy Development	235503104		
3. Business Environment		235503105			
IV	SEC -I (NME)	Accounting for Business	234603155	2	2
IV	FC	Business correspondence and Reporting	234403155	2	2
	AECC- I	Soft Skill	236003101	2	2
	Total			<b>23</b>	<b>30</b>
<b>SEMESTER II</b>					
I	Lang. -I	nghJj;jkpo; - II	230103201	3	6
II	Lang. -II	General English	231003201	3	4
III	CC - 3	Financial Accounting - II	235503201	4	5
	CC - 4	Business Law	235503202	4	5
	EC - II [Any One]	1. Operation Research	235503203	3	4
		2. Insurance and Risk Management	235503204		
3. Business Analytical using Excel Lab		235503205			
IV	SEC -II (NME)	Computerized Accounting	234603255	2	2
	SEC - III	Economics for Finance	234403255	2	2
	AECC -II	Soft Skill	236003201	2	2
				<b>23</b>	<b>30</b>
<b>SEMESTER III</b>					
I	Lang. -I	nghJj;jkpo; - III	230103301	3	6
II	Lang. -II	General English	231003301	3	4
III	CC - 5	Corporate Accounting I	235503301	4	5
	CC - 6	Company Law	235503302	4	5
	EC - III	1. International Economics	235503303	3	4
		2. Working Capital Management	235503304		
3. Basics of MS Excel		235503305			
IV	SEC -IV	Entrepreneurship Development Programmes	234403355	1	1
	SEC - V	Retail Marketing	238203355	2	2
	AECC - III	Soft Skill - 3	236003301	2	2
	EVS	Environmental Studies	234103301	1	1
				<b>23</b>	<b>30</b>

Part	Courses		Code	Cr.	Hrs
<b>SEMESTER IV</b>					
I	Lang. - I	nghJj;jkpo; - IV;	230103401	3	6
II	Lang. - II	General English	231003401	3	4
III	CC - 7	Corporate Accounting II	235503401	5	6
	CC - 8	Principles of Management	235503402	4	5
	EC - IV	1. Operation Management	235503403	3	3
		2. Human Resource Management	235503404		
3. R Programming		235503405			
IV	SEC -VI	International Trade	234403455	2	2
IV	SEC -VII	Office Management and Administration	238203455	2	2
	AECC	Soft Skill - 4	236003401	2	2
	EVS	Environmental Studies	234103401	1	1
	Total			<b>24</b>	<b>30</b>
<b>SEMESTER V</b>					
III	CC - 9	Cost Accounting I	235503501	4	5
	CC - 10	Banking Law and Practice	235503502	4	5
	CC - 11	Income tax law and Practice - I	235503503	4	5
	Core 12	Project with Viva Voce	235503504	4	4
	EC - V	1. Strategic Management	235503505	3	5
		2. Python Programming	235503506		
	EC - VI	1. Financial Management	235503507	3	5
2. Indirect Taxation		235503508			
IV		Value Education	234303501	1	1
		Internship/Industrial Training(carried out in II year summer vacation)30 hrs	235503509	2	
				<b>25</b>	<b>30</b>
<b>SEMESTER VI</b>					
III	CC - 13	Cost Accounting - II	235503601	4	5
	CC - 14	Management Accounting	235503602	4	5
	CC - 15	Income Tax law and Practice II	235503603	4	5
	EC -7	1. Investment Analysis and Portfolio Management	235503604	3	5
		2. International Financial Management	235503605		
	EC - 8	1. Financial Reporting Analysis	235503606	3	5
		2. Indian Accounting Standards	235503607		
IV	Proccessional competency skill enhancement course	General awareness for Competitive Examinations	234403655	2	4
		Value Education	234303601	1	1
V		Extension Activity (outside college hrs)	235503608	1	
				<b>22</b>	<b>30</b>

Title of the Course		Financial Accounting I						
Part		III						
Category	Core - 1	Year	I	Credits	4	Course Code	235503101	
		Semester	I					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
				5	-	--	5	25
Learning Objectives								
LO1	To understand the basic accounting concepts and standards.							
LO2	To know the basis for calculating business profits.							
LO3	To familiarize with the accounting treatment of depreciation.							
LO4	To learn the methods of calculating profit for single entry system.							
LO5	To gain knowledge on the accounting treatment of insurance claims.							
Prerequisites: Should have studied Accountancy in XII Std								
Unit	Contents							No. of Hours
I	<b>Fundamentals of Financial Accounting</b> 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 – Need and Preparation - Bank Reconciliation Statement.							15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.							15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method. <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.							15
IV	<b>Accounting from Incomplete Records</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.							15
V	<b>Royalty and Insurance of Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim amount-Average clause (Loss of Stock only)							15
<b>Total</b>							<b>75</b>	
THEORY 20% & PROBLEM 80%								

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publishers, Chennai.
2.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
3.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
4.	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
5.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
6.	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>
4.	<a href="https://www.icai.org/post.html">https://www.icai.org/post.html</a>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2 - Medium , 1- Low**

<b>Title of the Course</b>		<b>Business Mathematics and Statistics</b>						
<b>Part</b>		<b>III</b>						
<b>Category</b>	Core – II	<b>Year</b>	I	<b>Credits</b>	4	<b>Course Code</b>	<b>235503102</b>	
		<b>Semester</b>	I					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		5	-	--	5	25	75	100

**Learning Objectives**

- ✍ To impart knowledge on the basics of ratio, proportion, indices and proportions
- ✍ To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
- ✍ To familiarise with the measures of central tendency
- ✍ To conceptualise with correlation co-efficient
- ✍ To gain knowledge on time series analysis

**Prerequisites: Should have studied Commerce in XII Std**

<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.	<b>15</b>
II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest – Arithmetic, Geometric and Harmonic Progressions.	<b>15</b>
III	<b>Business Statistics Measures of Central Tendency</b> Arithmetic Mean, Geometric Mean – Harmonic Mean – Mode and Median – Quartiles – Deciles – Percentiles. Measures of Variation – Range – Quartile Deviation and Mean Deviation – Variance and Standard Deviation & Co-efficient.	<b>15</b>
IV	<b>Correlation and Regression</b> Correlation – Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	<b>15</b>
V	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations – Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.	<b>15</b>
<b>Total</b>		<b>75</b>

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Learn the basics of ratio, proportion, indices and proportions
<b>CO2</b>	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
<b>CO3</b>	Determine the various measures of central tendency
<b>CO4</b>	Calculate the correlation co-efficients.
<b>CO5</b>	Assess problems on time series analysis



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

**Mapping With Programme Outcomes And Programme Specific Outcomes**

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

**3 – Strong, 2 - Medium , 1- Low**

<b>Title of the Course</b>		<b>Business Economics</b>						
<b>Part</b>		<b>III</b>						
<b>Category</b>	EC – I	<b>Year</b>	I	<b>Credits</b>	3	<b>Course Code</b>	235503103	
		<b>Semester</b>	I					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		4	-	--	4	25	75	100
<b>Learning Objectives</b>								
☞ To understand the approaches to economic analysis								
☞ To know the various determinants of demand								
☞ To gain knowledge on concept and features of consumer behaviour								
☞ To learn the laws of variable proportions								
☞ To enable the students to understand the objectives and importance of pricing policy								
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics – Definition – Scope and Importance of Business Economics – Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.							
II	<b>Demand &amp; Supply Functions</b> 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.							
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods – Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.							
IV	<b>Theory of Production</b> Concept of Production – Production Functions: Linear and Non – Linear Homogeneous Production Functions – Law of Variable Proportion – Laws of Returns to Scale – Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies – Producer’s equilibrium							
V	<b>Product Pricing</b> 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							

<b>Course Outcomes</b>	
<b>CO1</b>	Explain the positive and negative approaches in economic analysis
<b>CO2</b>	Understood the factors of demand forecasting
<b>CO3</b>	Know the assumptions and significance of indifference curve
<b>CO4</b>	Outline the internal and external economies of scale
<b>CO5</b>	Relate and apply the various methods of pricing

<b>Textbooks</b>	
1	H.L. Ahuja, Business Economics–Micro & Macro – Sultan Chand & Sons, New Delhi.
2	C.M.Chaudhary, Business Economics-RBSA Publishers – Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nicole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt.Ltd, Chennai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.

<b>Reference Books</b>	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

**NOTE: Latest Edition of Textbooks May be Used**

<b>Web Resources</b>	
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>

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

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

✓ 3 – Strong, 2- Medium, 1- Low

<b>Title of the Course</b>		<b>Indian Economic Development</b>						
<b>Part</b>		<b>III</b>						
<b>Category</b>	EC – I	<b>Year</b>	I	<b>Credits</b>	3	<b>Course Code</b>	235503104	
		<b>Semester</b>	I					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		4	-	--	4	25	75	100
<b>Learning Objectives</b>								
☞ To understand the concepts of Economic growth and development								
☞ To know the features and factors affecting economic development								
☞ To gain understanding about the calculation of national income								
☞ To examine the role of public finance in economic development								
☞ To understand the causes of inflation								
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	<b>Economic Development And Growth</b> Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.							
II	<b>Economic Development</b> Factors Effecting Economic Development – Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development							
III	<b>National Income</b> Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare							
IV	<b>Public Finance</b> Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit –Revenue, Budgetary, Primary and Fiscal, Deficit Financing.							
V	<b>Money Supply</b> Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation – Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.							

<b>Course Outcomes</b>	
<b>CO1</b>	Elaborate the role of State and Market in Economic Development
<b>CO2</b>	Explain the Sectorial contribution to National Income
<b>CO3</b>	Illustrate and Compare National Income at constant and current prices.
<b>CO4</b>	Describe the canons of public expenditure
<b>CO5</b>	Understand the theories of money and supply

<b>Textbooks</b>	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
<b>Reference Books</b>	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoychakravarthi : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.jstor.org">http://www.jstor.org</a>
2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>
3	<a href="http://www.epw.in">http://www.epw.in</a>

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

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

✓ 3 – Strong, 2- Medium, 1- Low

<b>Title of the Course</b>		<b>Business Environment</b>						
<b>Part</b>		<b>III</b>						
<b>Category</b>	EC – I	<b>Year</b>	I	<b>Credits</b>	3	<b>Course Code</b>	235503105	
		<b>Semester</b>	I					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		4	-	--	4	25	75	100
<b>Learning Objectives</b>								
☞ To understand the nexus between environment and business.								
☞ To know the Political Environment in which the businesses operate.								
☞ To gain an insight into Social Environment.								
☞ To familiarize the concepts of an Economic Environment.								
☞ To learn the trends in Global Environment.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	<b>An Introduction</b> The Concept of Business Environment – Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.							
II	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.							
III	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.							
IV	<b>Economic Environment</b> Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP – Growth Rate Population – Urbanization – Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.							
V	<b>Technological Environment</b> Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.							

<b>Course Outcomes</b>	
<b>CO1</b>	Remember the nexus between environment and business.
<b>CO2</b>	Apply the knowledge of Political Environment in which the businesses operate.
<b>CO3</b>	Analyze the various aspects of Social Environment.
<b>CO4</b>	Evaluate the parameters in Economic Environment.
<b>CO5</b>	Create a conducive environment for business to operate globally.

<b>Textbooks</b>	
1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3	Dr. V.C. Sinha, Business Environment, SBPD Publishing House,UP
4	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
<b>Reference Books</b>	
1	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2	Shaikhsaleem, Business Environment, Pearson, New Delhi
3	S. Sankaran, Business Environment, Margham Publications, Chennai
4	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.mbaofficial.com">www.mbaofficial.com</a>
2	<a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a>
3	<a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a>

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

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

3 – Strong, 2- Medium, 1- Low

<b>Title of the Course</b>		<b>Accounting for Business</b>						
<b>Part</b>		<b>IV</b>						
<b>Cate gory</b>	NME	<b>Year</b>	I	<b>Credits</b>	2	<b>Course Code</b>	234603155	
		<b>Semester</b>	I					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		2	-	--	2	25	75	100
<b>Learning Objectives</b>								
✍ To understand the basic Accounting concepts and convention								
✍ To know about the preparation of journal & ledger.								
✍ To know about the preparation of the trial balance.								
✍ To learn different types of cash book.								
✍ To know the basis for calculating business profit by preparing final accounts								
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	Introduction – Accounting Principles – Advantages and Limitations – Concepts – Conventions.							3
II	Journal – Ledger.							7
III	Preparation of Trial Balance.							5
IV	Preparation of Cashbook – Types of Cash Book.							7
V	Final accounts of sole trading concerns – adjusting entries (simple) – Preparation of Trading, Profit and Loss account and Balance Sheet (simple problems only).							8

<b>Course Outcomes</b>	
<b>CO1</b>	The basic concepts and convention
<b>CO2</b>	Apply the accounting procedure to prepare journal & ledger.
<b>CO3</b>	Discuss and prepare the trial balance.
<b>CO4</b>	The concept of cash book.
<b>CO5</b>	Preparation of final accounts.

<b>Textbooks</b>	
1	Vinayakam N., Mani P.L., Nagarajan K.L., Principles of Accountancy, S.Chand and Company Ltd., New Delhi.
<b>Reference Books</b>	
1	Pillai R.S.N., Bagavathi, Uma S., Fundamentals of Advanced Accounting, S.Chand and Sons, New Delhi.
2	Reddy and Moorthy, Advanced Accountancy, Margham Publishers, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	



<b>Web Resources</b>	
1	<a href="https://www.tutorialsduniya.com/notes/business">https://www.tutorialsduniya.com/notes/business</a>
2	<a href="https://www.freebookcentre.net/business">https://www.freebookcentre.net/business</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	3	3	2	3	3	3
<b>CO2</b>	2	1	3	2	2	2
<b>CO3</b>	3	1	3	1	3	3
<b>CO4</b>	3	3	3	3	3	3
<b>CO5</b>	3	3	3	2	2	2

3 – Strong, 2- Medium, 1- Low

<b>Title of the Course</b>		<b>Business Correspondence and Reporting</b>						
<b>Part</b>		<b>IV</b>						
<b>Category</b>	FC	<b>Year</b>	I	<b>Credits</b>	2	<b>Course Code</b>	234403155	
		<b>Semester</b>	I					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		2	-	--	2	25	75	100
<b>Learning Objectives</b>								
✍ To understand the Essential of Communication.								
✍ To know about the Kinds of Business Letters.								
✍ To know about the Business and Bank Correspondence								
✍ To learn the Interview Techniques.								
✍ To know the Reports writing.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	Essential of Communication: Introduction – Objectives – Communication – Media – Types – Barriers to Communication – Non-verbal Communication – Principles of Effective Communication							6
II	Enquiries: Need – Functions and Kinds of a Business Letter – Lay-out – Enquiries and Replies – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Circular Letters and Sales Letters							7
III	Business Correspondence: Bank Correspondence, Import – Export Correspondence							4
IV	Employment Communication: Job Application, Letters and Resume, Interview Letter, References, Testimonials, Letters of Appointment, Confirmation, Promotion, Retrenchment and Resignation. Characteristics of a Good Speech; Interview Techniques; Group Discussion and Presentation Skills							7
V	Report – Meaning – Essential Elements of Report Writing – Kinds of Report Writing – Characteristics of Good Report – Agenda – Minutes - Correspondence with Public Authority – Electronic Media – Internet – E-Telecom Technology							6

<b>Course Outcomes</b>	
<b>C01</b>	Basic concepts of Computerized Accounting
<b>C02</b>	Discuss about the Company Creation
<b>C03</b>	Apply the concepts of Inventories
<b>C04</b>	The concepts of Vouchers
<b>C05</b>	Analyse the Reports

<b>Textbooks</b>	
1	Modern Commercial Correspondence, R S N Pillai, Bagavathi- 2008
2	Rajendra Pal and Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2016

<b>Reference Books</b>	
1	R.S.N. Pillai, Bagavathi, Business Communication, S Chand, New Delhi, 2011
2	Business Correspondence, Lin Loughed , Longman Publication

**NOTE: Latest Edition of Textbooks May be Used**

<b>Web Resources</b>	
1	<a href="https://edu.gcfglobal.org/en/business-communication/how-to-write-a-formal-business-letter/1/">https://edu.gcfglobal.org/en/business-communication/how-to-write-a-formal-business-letter/1/</a>
2	<a href="https://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Study_Material_XII_Typograhpy_&amp;_Comp.PDF">https://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Study_Material_XII_Typograhpy_&amp;_Comp.PDF</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	3	3	2	1	2	2
<b>CO2</b>	3	3	2	2	3	2
<b>CO3</b>	3	3	3	2	2	2
<b>CO4</b>	2	3	3	3	3	3
<b>CO5</b>	2	2	3	3	3	3

3 – Strong, 2- Medium, 1- Low

Title of the Course		Financial Accounting II						
Part`		III						
Category	Core – III	Year	I	Credits	4	Course Code	235503201	
		Semester	II					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
				5	-	-	5	25
Learning Objectives								
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.							
LO2	To understand the allocation of expenses under departmental accounts							
LO3	To gain an understanding about partnership accounts relating to Admission and retirement							
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm							
LO5	To know the requirements of international accounting standards							
Prerequisites: Should have studied Accountancy in XII Std								
Unit	Contents							No. of Hours
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account Instalment System – Calculation of Profit							15
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches : Accounting Aspects – Debtors system – Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.							15
III	<b>Partnership Accounts – I</b> Partnership Accounts:–Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner-limited liabilities of partnership-introduction LLP meaning – Nature of limited liabilities of Partnership – difference between LLP and traditional partnership – need for LLP-final accounts.							15
IV	<b>Partnership Accounts – II</b> Dissolution of Partnership – Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet – Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent – Garner Vs Murray – Accounting Treatment – Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.							15
V	<b>Accounting Standards for financial reporting</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards – Development of Accounting Standards in India-Requirements of International Accounting Standards – Role of Developing IFRS- IFRS Adoption or Convergence in India-Implementation Plan in India- Ind AS- An Introduction – Difference between Ind AS and IFRS.							15
<b>TOTAL</b>							<b>75</b>	
THEORY 20% & PROBLEMS 80%								

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

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

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

3 - Strong, 2 - Medium, 1- Low

<b>Title of the Course</b>		<b>BUSINESS LAW</b>						
<b>Part</b>		<b>III</b>						
<b>Category</b>	Core	<b>Year</b>	I	<b>Credits</b>	4	<b>Course Code</b>	235503202	
		<b>Semester</b>	II					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		5	-	-	5	25	75	100
<b>Learning Objectives</b>								
<b>LO1</b>	To know the nature and objectives of Mercantile law							
<b>LO2</b>	To understand the essentials of valid contract							
<b>LO3</b>	To gain knowledge on performance contracts							
<b>LO4</b>	To define the concepts of Bailment and pledge							
<b>LO5</b>	To understand the essentials of contract of sale							
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	<b>Introduction</b> An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law							<b>15</b>
II	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							<b>15</b>
III	<b>Performance Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							<b>15</b>
IV	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment's, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							<b>15</b>
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller							<b>15</b>
	<b>TOTAL</b>							<b>75</b>

CO	Course Outcome
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand andSons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand andSons, New Delhi.
5	Shusma Aurora, Business Law,Taxmann, New Delhi.
<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, 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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

3 - Strong, 2 - Medium , 1- Low

<b>Title of the Course</b>		<b>Operation Research</b>							
<b>Part</b>		<b>III</b>							
<b>Category</b>	EC II	<b>Year</b>	I	<b>Credits</b>	3	<b>Course Code</b>	235503203		
		<b>Semester</b>	II						
<b>Instructional Hours per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>		
	4	-	-	4	25	75	100		
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the students to operations research and linear programming.								
<b>LO2</b>	To impart knowledge about transportation and assignment problems.								
<b>LO3</b>	To get acquainted with game theory and simulation.								
<b>LO4</b>	To develop abilities to analyse and manage inventories using various methods.								
<b>LO5</b>	To acquire knowledge on network analysis.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>	
I	<b>Introduction to Operations research and Linear Programming Problem</b> Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method							12	
II	<b>Transportation and Assignment problem</b> Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem							12	
III	<b>Game Theory and Simulation</b> Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation							12	
IV	<b>Inventory Management</b> Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)							12	
V	<b>Network Analysis</b> 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.							12	
	<b>TOTAL</b>							<b>75</b>	
<b>CO</b>	<b>Course Outcome</b>								
<b>CO1</b>	Frame a linear programming problem for quantitative decisions in business planning.								
<b>CO2</b>	Optimise economic factors by applying transportation and assignment problems.								
<b>CO3</b>	Apply the concept of game theory and simulation for optimal decision making.								
<b>CO4</b>	Analyse and manage inventories to meet the changes in market demand.								
<b>CO5</b>	Construct networks including PERT, CPM for strategic management of business projects.								



<b>Textbooks</b>	
1	C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida
2	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
<b>Reference Books</b>	
1	S Kalavathy, Operations Research, Vikas Publications, Noida
2	S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019
3	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4	ND Vohra, Quantitative Techniques in Management, Mc Graw Hill, 6th Edition, New Delhi 2021
5	P.R.Vittal - Operation Research, Margham Publications, Chennai
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.orsi.in">www.orsi.in</a>
2	<a href="http://www.learnaboutor.co.uk">www.learnaboutor.co.uk</a>
3	<a href="http://www.theorsociety.com">www.theorsociety.com</a>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	2	1	2	2	2	2	1	2
<b>CO2</b>	3	2	1	2	1	2	1	2	2	1	2
<b>CO3</b>	3	2	3	3	3	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	3	2	3	2	2	3	2
<b>CO5</b>	3	2	2	3	3	2	2	2	2	3	2
<b>TOTAL</b>	15	10	10	13	11	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2	2.6	2.2	2	2	2	2	2	2

**3 - Strong, 2 - Medium , 1- Low**

<b>Title of the Course</b>		<b>Insurance and Risk Management</b>							
<b>Part</b>		<b>III</b>							
<b>Category</b>	EC II	<b>Year</b>	I	<b>Credits</b>	3	<b>Course Code</b>	<b>235503204</b>		
		<b>Semester</b>	II						
<b>Instructional Hours per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>		
	4	-	-	4	25	75	100		
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concepts and principles of contract of insurance								
<b>LO2</b>	To understand the basic features of life insurance								
<b>LO3</b>	To gain knowledge on the principles of general insurance								
<b>LO4</b>	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
<b>LO5</b>	To know the risk management process								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>	
I	<b>Introduction to Insurance</b> Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.								
II	<b>Life Insurance</b> Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.								
III	<b>General Insurance</b> General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								
IV	<b>Risk Management</b> Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.								
V	<b>IRDA Act 1999</b> Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.								
	<b>TOTAL</b>							<b>75</b>	

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Identify the workings of insurance and hedging
<b>CO2</b>	Evaluate the types of insurance policies and settlement
<b>CO3</b>	Settle claims under various types of general insurance
<b>CO4</b>	Know the protection provided for insurance policy holders under IRDA
<b>CO5</b>	Evaluate the assessment and retention of risk

<b>Textbooks</b>	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N.Mishra&S.B.Mishra,Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
<b>Reference Books</b>	
1	John C. Hull, Risk Management and Financial Institutions (Wiley Finance),Johnwiley& sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr.Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
4	Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	AnandGanguly – Insurance Management, New Age International Publishers.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>
2	<a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>
3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>

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

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

**3 - Strong, 2 - Medium, 1- Low**

<b>Title of the Course</b>		<b>Business Analytical using Excel Lab</b>						
<b>Part</b>		<b>III</b>						
<b>Category</b>	EC II	<b>Year</b>	I	<b>Credits</b>	3	<b>Course Code</b>	<b>235503205</b>	
		<b>Semester</b>	II					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		-	-	4	4	25	75	100
<b>Learning Objectives</b>								
<b>LO1</b>	To apply various terminologies used in the operation of computer systems in a business environment.							
<b>LO2</b>	To Understand the basic concepts of a word processing package							
<b>LO3</b>	To apply the basic concepts of electronic spread sheet software in business.							
<b>LO4</b>	To Understand and apply the basic concepts of PowerPoint presentation.							
<b>LO5</b>	To generate electronic mail for communicating in an automated office for business environment.							
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	<b>Word Processing</b> Introduction to Word Processing, Word Processing Concepts, Use of Templates, 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.							<b>12</b>
II	<b>Mail Merge</b> Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.							<b>12</b>
III	<b>Preparing Presentations</b> Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.							<b>12</b>
IV	<b>Spreadsheet and its Business Applications</b> 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.							<b>12</b>
V	<b>Creating Business Spreadsheet</b> 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.							<b>12</b>

CO	Course Outcome
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
<b>Textbooks</b>	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5	RenuGupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
<b>Reference Books</b>	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata Mc Graw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
<b>TOTAL</b>	15	12	15	10	13	10	13	10	15	10	12
<b>AVERAGE</b>	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

**3 - Strong, 2 - Medium, 1- Low**

<b>Title of the Course</b>		<b>Computerized Accounting</b>						
<b>Part</b>		<b>IV</b>						
<b>Category</b>	NME	<b>Year</b>	I	<b>Credits</b>	2	<b>Course Code</b>	234603255	
		<b>Semester</b>	II					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		2	-	-	2	25	75	100
<b>Learning Objectives</b>								
<b>LO1</b>	To understand the basic Computerized Accounting Knowledge.							
<b>LO2</b>	To know about the Creation of New Company.							
<b>LO3</b>	To know about the preparation of the Inventory Master and Stock Group							
<b>LO4</b>	To learn different types of Vouchers.							
<b>LO5</b>	To know the calculating Reports.							
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	Fundamentals of Computerized Accounting Vs Manual Accounting – Architecture and Customization of Tally – Features of Tally – Configuration of Tally							6
II	Creation of a New Company – Master Configuration – Creation of Groups – Groups Account Alteration							6
III	Ledger – Inventory Master – Stock Group Creation – Multiple Stock Group – Stock Categories – Creating Stock Categories. Editing and Deleting Ledger							6
IV	Vouches – Vouch Entry – Methods of Voucher Entry – Payment of Vouchers – Creation of Cheque – Receipt Vouchers, Sales Vouchers, Purchase Vouchers, Contra Vouchers – Editing and Deleting Vouchers							6
V	Reports – Features of Reports – Day Books – Balance Sheet – Profit and Loss Account – Trail Balance – Cash Flow, Fund Flow Statements. Cost Center Report – Bank Reconciliation Statement.							6
	<b>TOTAL</b>							<b>30</b>

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Basic concepts of Computerized Accounting
<b>CO2</b>	Discuss about the Company Creation
<b>CO3</b>	Apply the concepts of Inventories
<b>CO4</b>	The concepts of Vouchers
<b>CO5</b>	Analyse the Reports

<b>Textbooks</b>	
1	Srinivasavallabhan S.V., Computer applications in Business, Sultan chand Publication, New Delhi.
<b>Reference Books</b>	
1	Namrataagarwal, Financial accounting on computer using tally, –Dream Tech Press India (P) Ltd
2	Tally 9.0 by computer world research department – ISBN 978-93-80010-40-3
<b>Web Resources</b>	
1	<a href="https://sscstudy.com/tally-computer-course-notes-pdf-download/">https://sscstudy.com/tally-computer-course-notes-pdf-download/</a>
2	<a href="https://www.cgmarketguru.com/tally-erp-9-notes-in-english-pdf-free-download-with-examples-gst/">https://www.cgmarketguru.com/tally-erp-9-notes-in-english-pdf-free-download-with-examples-gst/</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	3	3	3	2	2	1
<b>CO2</b>	3	2	3	3	3	2
<b>CO3</b>	3	3	3	3	3	3
<b>CO4</b>	3	2	3	3	2	2
<b>CO5</b>	3	3	2	2	3	3

**3 - Strong, 2 - Medium , 1- Low**

<b>Title of the Course</b>		<b>Economics for Finance</b>						
<b>Part</b>		<b>IV</b>						
<b>Category</b>	SEC - III	<b>Year</b>	I	<b>Credits</b>	2	<b>Course Code</b>	<b>234403255</b>	
		<b>Semester</b>	II					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		2	-	-	2	25	75	100
<b>Learning Objectives</b>								
<b>LO1</b>	To understand the concepts of National Income							
<b>LO2</b>	To know about the Money Policy							
<b>LO3</b>	To know about the Fiscal Functions							
<b>LO4</b>	To learn the theories of International Trade							
<b>LO5</b>	To know the Fixed Exchange Rates							
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	<b>Determination of National Income:</b> Introduction - Definition of National Income- Concepts of National Income - Methods of measuring national income - Difficulties in measurement of national income - Importance of National income - The Keynesian theory of income - Output and Employment							<b>6</b>
II	<b>Money Market:</b> Introduction of money market - The concepts of money Demand and Money Supply - Theories of Demand for money - Monetary policy.							<b>6</b>
III	<b>Pubic Finance:</b> Introduction - Fiscal function - An overview Allocation function-Redistribution function - Stabilization function - Market failure definition - Market failure Explained causes - Types - Objectives of Fiscal Policy in India.							<b>6</b>
IV	<b>International Trade :</b> Theories of International trade - classical - Adamsmith- Ricaodo - Haberlar-Heckscher and Ohlin							<b>6</b>
V	<b>Trade policy:</b> Free trade versus Protection- Methods of Protection -Tariffs and Quotas - meaning and types - Effects of tariffs and quotas - Fixed Exchange Rate and Flexible Exchange Rate							<b>6</b>
	<b>TOTAL</b>							<b>30</b>



CO	Course Outcome
CO1	The basic concepts of National Income
CO2	The concept of Money Demand and Money Supply
CO3	Discuss about the Fiscal Policy in India
CO4	The concept of International Trade
CO5	Learn about methods of Free Trade Protection
<b>Textbooks</b>	
1	Misra S.K. Puri V.K. Indian Economy, Himalaya Publishing House Pvt. Ltd., Mumbai
<b>Reference Books</b>	
1	Jhingan M.L. Macro Economic Theory, Virnaa Publications, Delhi.
2	Seth M.C., Money, Banking International Trade and Public Finance, Vrinda Publications (P) Ltd., Delhi.
<b>Web Resources</b>	
1	<a href="https://www.drnishikantjha.com/papersCollection/Indian%20money%20market%20.pdf">https://www.drnishikantjha.com/papersCollection/Indian%20money%20market%20.pdf</a>
2	<a href="https://www.oreilly.com/library/view/the-indian-financial/9789332515574/xhtml/chapter004.xhtml">https://www.oreilly.com/library/view/the-indian-financial/9789332515574/xhtml/chapter004.xhtml</a>

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

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	3	3	3
CO2	2	1	3	2	2	2
CO3	3	1	3	1	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	2	2	2

**3 - Strong, 2 - Medium, 1- Low**