

CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK

B.COM.

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

PROGRAMME OBJECTIVE:

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

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM GENERAL
Programme Code:	
Duration:	3 Years (UG)
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; 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>PO3: Critical Thinking: 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>PO4: Problem Solving: 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>PO5: Analytical Reasoning: 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>PO6: Research- related skill: 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>PO7: Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically</p>

	<p>evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p>PO10: Information/Digital Literacy: 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>PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p>PO12: Multicultural competence: Possess 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>PO13: Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue’s 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>PO14: Leadership readiness/qualities: 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>PO15: Life Long Learning: Ability to acquire knowledge and skills, including “learning how to learn”, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: 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>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society: 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>

**CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED
CURRICULUM FRAMEWORK**

B.Com

Part	Courses	Subject	Code	Cr.	Hrs
SEMESTER I					
I	Lang. - I	பொதுத்தமிழ் - I	230103101	3	6
II	Lang. - II	General English	231003101	3	4
III	CC - 1	Financial Accounting - I	231603101	4	5
	CC - 2	Principles of Management	231603102	4	5
	EC - I [Any One]	1. Business Communication	231603103	3	4
		2. Indian Economic Development	231603104		
3. Business Economics		231603105			
IV	SEC -I (NME)	Basics of Accounting	234603116	2	2
IV	FC	Accounting Standards	234403116	2	2
	AECC- I	Soft Skill	236003101	2	2
	Total			23	30
SEMESTER II					
I	Lang. -I	பொதுத்தமிழ் - II	230103201	3	6
II	Lang. -II	General English	231003201	3	4
III	CC - 3	Financial Accounting - II	231603201	4	5
	CC - 4	Business Law	231603202	4	5
	EC - II [Any One]	1. Business Environment	231603203	3	4
		2. Insurance and Risk Management	231603204		
3. Office Management & Secretarial practice		231603205			
IV	SEC -II (NME)	Financial Statement Analysis	234603216	2	2
	SEC - III	Event Management	234403216	2	2
	AECC -II	Soft Skill	236003201	2	2
				23	30
SEMESTER III					
I	Lang. -I	பொதுத்தமிழ் - III	230103301	3	6
II	Lang. -II	General English	231003301	3	4
III	CC - 5	Corporate Accounting I	231603301	4	5
	CC - 6	Company Law	231603302	4	5
	EC -3	1. International Trade	231603303	3	4
		2. Business Mathematics & Statistics	231603304		
3. EXIM Procedure and Documentation		231603305			
IV	SEC -IV	Financial Marketing and Services	234403316	1	1
	SEC - V	Services Marketing	238203316	2	2
	AECC - III	Soft Skill - III	236003301	2	2
	EVS	Environmental Studies	234103301	1	1
				23	30

Part	Courses		Code	Cr.	Hrs
SEMESTER IV					
I	Lang. - I	பொதுத்தமிழ் - IV	230103401	3	6
II	Lang. - II	General English	231003401	3	4
III	CC - 7	Corporate Accounting II	231603401	5	6
	CC - 8	Principles of Marketing	231603402	4	5
	EC - IV	1. Business Legislations Law 2. Consumerism & Consumer Protection	231603403 231603404	3	3
IV	SEC -VI	Programming in Tally	234403416	2	2
IV	SEC -VII	Logistics Management	238203416	2	2
	AECC- 4	Soft Skill - 4	236003401	2	2
	EVS	Environmental Studies	234103401	1	1
	Total			24	30
SEMESTER V					
III	CC - 9	Cost Accounting I	231603501	4	5
	CC - 10	Banking Law and Practice	231603502	4	5
	CC - 11	Income tax law and Practice - I	231603503	4	5
	Core 12	Project with Viva Voce	231603504	4	4
	EC - V	1. Indirect Taxation	231603505	3	5
		2. Elective - V			
EC - VI	1. Human Resource Management	231703506	3	5	
	2. elective - VI				
IV		Value Education	234303501	1	1
		Internship/Industrial Training(carried out in II year summer vacation)30 hrs	231603509	2	
				25	30
SEMESTER VI					
III	CC - 13	Cost Accounting - II	231603601	4	5
	CC - 14	Management Accounting	231603602	4	5
	CC - 15	Income Tax law and Practice II	231603603	4	5
	EC -7	1. Financial Management	231603604	3	5
		2.			
EC - 8	1. Computer Application in Business	231603605	3	5	
	2.				
IV	Proccessional competency skill enhancement course	General awareness for Competitive Examinations	234403616	2	4
		Value Education	234303601	1	1
V		Extension Activity (outside college hrs)	231603606	1	
				22	30

Title of the Course		Financial Accounting I						
Part		I						
Category	Core - 1	Year	I	Credits	4	Course Code	231603101	
		Semester	I					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	--	5	25	75	100
Learning Objectives								
LO1	To understand the basic accounting concepts and standards.							
LO2	To know the basis for calculating business profits.							
LO3	To familiarize with the accounting treatment of depreciation.							
LO4	To learn the methods of calculating profit for single entry system.							
LO5	To gain knowledge on the accounting treatment of insurance claims.							
Prerequisites: Should have studied Accountancy in XII Std								
Unit	Contents							No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.							15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.							15
III	Depreciation and Bills of Exchange 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. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.							15
IV	Accounting from Incomplete Records 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	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim amount-Average clause (Loss of Stock only)							15
Total							75	
THEORY 20% & PROBLEM 80%								

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	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	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		Principles of Management						
Part		III						
Category	Core - 2	Year	I	Credits	4	Course Code	231603102	
		Semester	I					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	--	5	25	75	100
Learning Objectives								
LO1	To understand the basic management concepts and functions							
LO2	To know the various techniques of planning and decision making							
LO3	To familiarize with the concepts of organisation structure							
LO4	To gain knowledge about the various components of staffing							
LO5	To enable the students in understanding the control techniques of management							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.							15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.							15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.							15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].							15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].							15
Total							75	

CO	Course Outcomes
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, VijaiNicholos Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffiin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

Mapping With Programme Outcomes And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		Business Communication						
Part		III						
Category	EC - I	Year	I	Credits	3	Course Code	231603103	
		Semester	I					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
				4	-	--	4	25
Learning Objectives								
		To enable the students to know about the principles, objectives and importance of communication in commerce and trade.						
		To develop the students to understand about trade enquiries						
		To make the students aware about various types of business correspondence.						
		To develop the students to write business reports.						
		To enable the learners to update with various types of interviews						
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout							12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters							12
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence							12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing							12
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech							12
TOTAL							60	

Course Outcomes	
C01	Acquire the basic concept of business communication.
C02	Exposed to effective business letter
C03	Paraphrase the concept of various correspondences.
C04	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
C05	Acquire the skill of preparing an effective resume

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

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

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

✓ 3 – Strong, 2- Medium, 1- Low

Title of the Course		Indian Economic Development						
Part		III						
Category	EC - I	Year	I	Credits	3	Course Code	231603104	
		Semester	I					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
				4	-	--	4	25
Learning Objectives								
LO1	To understand the concepts of Economic growth and development							
LO2	To know the features and factors affecting economic development							
LO3	To gain understanding about the calculation of national income							
LO4	To examine the role of public finance in economic development							
LO5	To understand the causes of inflation							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Economic Development And Growth 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.							12
II	Economic Development Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development							12
III	National Income 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							12
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 Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.							12
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.							12
TOTAL							60	
CO	Course Outcomes							
CO1	Elaborate the role of State and Market in Economic Development							
CO2	Explain the Sectorial contribution to National Income							
CO3	Illustrate and Compare National Income at constant and current prices.							
CO4	Describe the canons of public expenditure							
CO5	Understand the theories of money and supply							

Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
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, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

Mapping With Programme Outcomes And Programme Specific Outcomes

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

3 - Strong, 2 - Medium , 1- Low

Title of the Course		BUSINESS ECONOMICS						
Part		III						
Category	EC – I	Year	I	Credits	3	Course Code	231603105	
		Semester	I					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
				4	-	--	4	25
Learning Objectives								
LO1	To understand the approaches to economic analysis							
LO2	To know the various determinants of demand							
LO3	To gain knowledge on concept and features of consumer behaviour							
LO4	To learn the laws of variable proportions							
LO5	To enable the students to understand the objectives and importance of pricing policy							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.							12
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.							12
III	Consumer Behaviour 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.							12
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 – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium							12
V	Product Pricing 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							12
TOTAL							60	

Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing
Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocolle, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt.Ltd, Chennai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt.Ltd, Chennai.
5	Saluram and PriyankaJindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

Mapping With Programme Outcomes And Programme Specific Outcomes

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

✓ 3 – Strong, 2- Medium, 1- Low

Title of the Course		Basics of Accounting						
Part		IV						
Category	SEC – I NME	Year	I	Credits	2	Course Code	234603116	
		Semester	I					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
		2	-	--	2	25	75	100
Learning Objectives								
LO1	Classify the types of accounts using golden rules of accounting.							
LO2	Prepare Journal with imaginary values.							
LO3	List the various subsidiary books in small organization.							
LO4	Draw a Trial Balance with imaginary figures of a sole trader. 22							
LO5	Prepare the Final Accounts and Balance Sheet of Sole Traders							
Pre required Knowledge:								
1. Transactions and Golden Rules of Accounting								
2. Book Keeping								
3. Final Accounts								
Unit	Contents						No. of Hours	
I	Accounting and Book-Keeping Definition of Accounting and Book-Keeping - Double Entry System - Advantages and disadvantages - Types of Accounts -Rules of Accounting.						6	
II	Journal -Simple and Compound entries (Simple transactions only) - Ledger .						6	
III	Subsidiary Books Purchase Book, Purchase Returns Book, Sales Book, Sales Returns Book and Cash Book (Single Column Only – Simple Problems).						6	
IV	Trial Balance Meaning – Objectives – Methods – Format - Drawing up a Trial Balance (Simple Problems Only).						6	
V	Final Accounts Trading Account – Profit and Loss Account – Balance Sheet - Simple Adjustments (Closing Stock, Depreciation, Bad Debts, Outstanding Expenses and Prepaid Expenses – Simple Problem Only)						6	
TOTAL						30		
Course Outcomes								
CO1	Explain the Book Keeping and Double Entry System							
CO2	Understood the Journal and Ledger							
CO3	Know the Purchase and sales Books							
CO4	Know the Trial Balance							
CO5	Apply the Adjustments in Final Accounts							

Textbooks	
1	Dr.Peer Mohammed (2020). Financial Accounting –I. Madurai : PASS Publications.
2	P.C.Tulsian (2018). Financial Accounting. New Delhi : Pearson Education Publisher.
Reference Books	
1	Arulanandam. M.A. & Raman. K.S. (2018) Advanced Accountancy (Part – I), Mumbai : Himalaya Publishing House.
2	Dr. Maheshwari. S.N. (2019). Advanced Accountancy (Vol – I). New Delhi : Vikas Publishing House Private Limited.
3	Jain S.P. and Narang. K.L. (2020).Advanced Accountancy. (Vol – I), New Delhi : Kalyani Publishers.
4	Reddy. T.S. & Murthy. A. (2020). Financial Accounting. Chennai : Margham Publications.
5	5. Gupta R.L.& Radhaswamy. M. (2019). Advanced Accountancy. (Vol - I). New Delhi : Sultan Chand & Sons.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.icaai.ac.in
2	www.financial accounting.ac.in
3	www.icwai.ac.in

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	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Title of the Course		ACCOUNTING STANDARDS						
Part		IV						
Category	FC	Year	I	Credits	2	Course Code	234403116	
		Semester	I					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	2	-	--	2	25	75	100	
Learning Objectives								
LO1	To understand the Accounting Standard setting process							
LO2	To Study the Disclosure of Accounting Policies							
LO3	To know the accounting standard for Valuation of Inventories							
LO4	To understand the standards for revenue recognition							
LO5	To Study about the standards for investments.							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	Introduction to Accounting Standards Introduction- Benefits of Accounting Standards – Standard Setting process – concepts of IND-AS						6	
II	Disclosure of Accounting Policies – AS 1 Introduction – Fundamental Accounting Assumption – Nature of Accounting policies – Disclosure of Accounting Policies.						6	
III	Valuation of Inventories – AS 2 Introduction – Objectives – Scope – Definition – Measurement of inventories – Exclusions from the cost of inventories – Techniques for the measurement of cost – Net realizable Value.						6	
IV	Revenue Recognition – AS 9 Introduction- definition – sale of goods – rendering of services – The use by others enterprise resources (interest, royalties and dividends).						6	
V	Accounting for Investment – AS 13 Introduction- definitions – Forms of investments – Classification of Investment – cost of Investments – Carrying amount of investments – Long-term investments – Disposal of investments – Re classification of Investment.						6	
	TOTAL							
Course Outcomes								
CO1	Learn the Accounting Standard setting process and Benefit of accounting Standards							
CO2	Learn about the Disclosure of Accounting Policies of an enterprises							
CO3	Gain knowledge about valuation of Inventories							
CO4	Study about Accounting standards of Revenue Recognition							
CO5	Learn about Accounting standards for investments.							
Textbooks								
1	Dr.D.S Rawat and C.A Nazer Shroff, ‘Students’ Guide to Accounting Standards’ Taxmann Publication, New Delhi							
2	Ravi KanthMiriyaala&SunitanjaniMiriyaala, Accounting Standards Made Easy, Commercial Law publishers, New Delhi							
3	Illustrated Guide To Indian Accounting Standards (Ind AS) B.D. Chatterjee, Jinender Jain Taxmann Publications 2022 Edition							

Reference Books	
1	Francis Cherunilam, Accounting Theory, PorwalL.S, Tata McGraw Hill Publications
2	Francis Cherunilam, Kamal Garg, IFRS Concepts and Applications, Bharat Law House Private Limited.
3	Jawaharlal, Accounting Theory and Practice, Himalaya Publications
4	Rawat D.S., Taxmann Accounting Standards, Allied Services Private Limited.
5	Rawat D.S., Ind. Ass Conveged IFRS, Taxman Allied Services Private Limited.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mca.gov.in (Ministry of Company Affairs)
2	www.icaai.org
3	www.taxmann.com

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	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Title of the Course		Financial Accounting II						
Part		III						
Category	Core - 3	Year	I	Credits	4	Course Code	231603201	
		Semester	II					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	5	-	-	5	25	75	100	
Learning Objectives								
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.							
LO2	To understand the allocation of expenses under departmental accounts							
LO3	To gain an understanding about partnership accounts relating to Admission and retirement							
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm							
LO5	To know the requirements of international accounting standards							
Prerequisites: Should have studied Accountancy in XII Std								
Unit	Contents						No. of Hours	
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit						15	
II	Branch and Departmental Accounts Branch – Dependent Branches : Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.						15	
III	Partnership Accounts - I Partnership Accounts:–Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.						15	
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - 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	Accounting Standards for financial reporting 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	
TOTAL						75		
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
Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.
2	M C ShuklaTS Grewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

Title of the Course		BUSINESS LAW						
Part		III						
Category	Core	Year	I	Credits	4	Course Code	231603202	
		Semester	II					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	-	5	25	75	100
Learning Objectives								
LO1	To know the nature and objectives of Mercantile law							
LO2	To understand the essentials of valid contract							
LO3	To gain knowledge on performance contracts							
LO4	To define the concepts of Bailment and pledge							
LO5	To understand the essentials of contract of sale							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law							15
II	Elements of Contract Indian Contract Act 1872: 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							15
III	Performance Contract 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							15
IV	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 – 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.							15
V	Sale of Goods Act 1930: 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							15

TOTAL		75
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	
Textbooks		
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, 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 and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
Reference Books		
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanel, 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.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	www.cramerz.com www.digitalbusinesslawgroup.com	
2	http://swcu.libguides.com/buslaw	
3	http://libguides.slu.edu/businesslaw	

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
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		Business Environment						
Part		III						
Category	EC - II	Year	I	Credits	3	Course Code	231603203	
		Semester	II					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
		4	-	--	4	25	75	100
Learning Objectives								
LO1	To understand the nexus between environment and business.							
LO2	To know the Political Environment in which the businesses operate.							
LO3	To gain an insight into Social Environment.							
LO4	To familiarize the concepts of an Economic Environment.							
LO5	To learn the trends in Global Environment.							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.						12	
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.						12	
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.						12	
IV	Economic Environment 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.						12	
V	Technological Environment 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.						12	
	TOTAL						60	
Course Outcomes								
CO1	Remember the nexus between environment and business.							
CO2	Apply the knowledge of Political Environment in which the businesses operate.							
CO3	Analyze the various aspects of Social Environment.							
CO4	Evaluate the parameters in Economic Environment.							
CO5	Create a conducive environment for business to operate globally.							
Textbooks								
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
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

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

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

3 – Strong, 2- Medium, 1- Low

Title of the Course		Insurance and Risk Management						
Part		IV						
Category	EC - II	Year	I	Credits	3	Course Code	231603204	
		Semester	II					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
		4	-	--	4	25	75	100
Learning Objectives								
LO1	To know the concepts and principles of contract of insurance							
LO2	To understand the basic features of life insurance							
LO3	To gain knowledge on the principles of general insurance							
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)							
LO5	To know the risk management process							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	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.						12	
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 - Policies - Types of Life Insurance Policies.						12	
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.						12	
IV	Risk Management Risk Management - Objectives - Process - Identification, Evaluation, Retention and Risk Transfer - Risk Financing - Level of Risk Management - Corporate Risk Management - Management of Risk by Individual.						12	
V	IRDA Act 1999 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.						12	
	TOTAL						60	
Course Outcomes								
C01	Identify the workings of insurance and hedging							
C02	Evaluate the types of insurance policies and settlement							
C03	Settle claims under various types of general insurance							
C04	Know the protection provided for insurance policy holders under IRDA							
C05	Evaluate the assessment and retention of risk							
Textbooks								
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.							

2	Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N.Mishra&S.B.Mishra,Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management,McGraw Hill, Noida.
5	Thomas Coleman,A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	JohnC.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	NaliniPravaTripathy, PrabirPaal, Insurance Theory & Practice, Prentice Hall of India.
5	AnandGanguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

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

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

✓ 3 – Strong, 2- Medium, 1- Low

Title of the Course		OFFICE MANAGEMENT & SECRETARIAL PRACTICE						
Part		III						
Category	EC - II	Year	I	Credits	3	Course Code	231603205	
		Semester	II					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
		4	-	--	4	25	75	100
Learning Objectives								
LO1	To familiar with modern office management.							
LO2	To familiar with the work atmosphere							
LO3	To train the students in maintaining and running the office effectively.							
LO4	To understand and organize data records							
LO5	To gain knowledge about the role of a secretary							
Prerequisite: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	Modern Office and Its Function: Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.						12	
II	Office Space and Environment Management: Introduction— Principles — Location of Office — Office Building — 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 — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security— Secrecy.						12	
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 Equipments. Office forms – Design, Management and Control						12	
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— The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making						12	
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, Fax-Messages, Email. Maintenance of Appointment Diary.						12	
TOTAL						60		
Course Outcomes								
CO1	Familiarised with modern office management							
CO2	Adapt with the modern work atmosphere							
CO3	Trained in maintaining the office independently and effectively							
CO4	Ability to organize data records in office							
CO5	Motivated to act as a company secretary							

Textbooks	
1	R S N Pillai&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 Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.
Reference Books	
1	Chhabra, T.N., Modern Business Organisation, DhanpatRai&Sons New Delhi.
2	Terry, George R, Office Management and Control, Irwin, United States.
3	Duggal, Balraj, Office Management and Commercial Correspondence, KitabMahal, NewDelhi.
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, SahityaBhawan Publications, New Delhi.
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.
NOTE: Latest Edition of 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

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

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

✓ 3 – Strong, 2- Medium, 1- Low

Title of the Course		Financial Statement Analysis						
Part		IV						
Category	SEC – II NME	Year	I	Credits	2	Course Code	234603216	
		Semester	II					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		2	-	--	2	25	75	100
Learning Objectives								
LO1	To understand the Differences of various accounting							
LO2	To Study the Disclosure of financial statement							
LO3	To know the Ratios for knowing financial position of the company.							
LO4	To understand the fund flow statement.							
LO5	To Study about the Cash flow statement.							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.							6
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Comparative Statements – Common Size Statement – Trend Analysis. (Simple Problems only)							6
III	Ratio Analysis: Meaning – Advantages – Limitations – Current Ratio –Liquidity Ratio- Gross Profit Ratio- Net Profit Ratio- Debt Equity Ratio. . (Simple Problems only)							6
IV	Fund Flow Statement: Introduction, Meaning of Funds Flow Statement-- Schedule of Changes in Working Capital- Preparation of Funds Flow Statement. . (Simple Problems only)							6
V	Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement .. (Simple Problems only)							6
TOTAL							30	
Course Outcomes								
CO1								
CO2	Learn the Management accounting and Benefit of management accounting.							
CO3	Learn about the Disclosure of Financial statement analysis.							
CO4	Gain knowledge about Ratio analysis.							
CO5	Study about Fund flow statement.							

Textbooks	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. 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 ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& 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 - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of 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

**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	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

✓ 3 – Strong, 2- Medium, 1- Low

Title of the Course		Event Management						
Part		IV						
Category	SEC – III	Year	I	Credits	2	Course Code	234403216	
		Semester	II					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	2	-	--	2	25	75	100	
Learning Objectives								
LO1	To make the students acquire the Knowledge of Event Management for success in today corporate world.							
LO2	To build experiences for students in Event Management.							
LO3	To know the basic concepts of various Event Management.							
Prerequisites: Should have studied Commerce in XII Std								
UNIT	Details							No. of Hours
I	Meaning, Concepts, nature of Event Management - Objectives, Need- classification – Significance of Event Management- Traditional Event and Modern Event – Techniques to create an Event.							6
II	Event Marketing – Basic Principles of Event Management – Sources of Event Marketing – Marketing Strategies – Creative thinking – Event Manger – Qualities of Event Manger.							6
III	Event Planning – Event feasibility – Event designing – Modern Event Management scenario.							6
IV	Event Client relationship- client Behaviour – event sponsors – Event Research and Development – Activities in Event Management – Basic Event Accounting – Event Budget – Client agency – International Events.							6
V	Event Communication – Event Conversation – Language skills of the Event Management – Event Leadership – Special Events – Event staging – Types of Communication – Methods – Evaluation and feedback.							6
	TOTAL							30
Course Outcomes								
CO1	Make the students to get the knowledge of Event and Event Management.							
CO2	Make the student to aware of Marketing strategy of Event Management.							
CO3	Make the students to create an event with innovative ideas.							
CO4	Make the students to construct customer relationship with creative ideas.							
CO5	Make them to enhance their anchoring skills.							
Textbooks								
1	Successful Event Management By Mr, Anton Shone & Bryn Parry,							
Reference Books								
1	Event Management, an integrated & Practical approach By Razaq Raj, Paul Walters and Tahir Rashid.							
2	Event Management, a professional approach By Ashutosh Chaturvedi.							
NOTE: Latest Edition of Textbooks May be Used								
Web Resources								
1	https://www.bizzabo.com							

**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	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

✓ 3 – Strong, 2- Medium, 1- Low