MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI - 12

B.COM

HONOURS

SYLLABUS

Applicable to Affiliated Colleges of Manonmaniam Sundaranar University

(With effect from the Academic Year 2026-2027 onwards)

OUTCOME BASED EDUCATION - CHOICE BASED CREDIT SYSTEM

VISION AND MISSION OF THE UNIVERSITY

1. UNIVERSITY VISION

"To provide quality education to reach the un-reached"

2. UNIVERSITY MISSION

- To conduct research, teaching and outreach programmes to improve conditions of human living
- To offer a wide variety of off-campus educational and training programs, including the use of information technology, to individuals and groups
- To develop partnership with industries and government so as to improve the quality of the workplace and to serve as catalyst for economic and cultural development
- To provide quality / inclusive education, especially for the rural and un-reached segments of economically downtrodden students including women, socially oppressed and differently abled.

3.PREAMBLE

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.

4.PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

In alignment with the Vision and Mission of the University, the following have been defined as the PEO for the graduates.

PEO1: Developing strong positive attitude to learn independently the concepts in the field of study

PEO2: Ensuring confidence among the learners to apply the knowledge and skills gained to solve real life issues

PEO3: Habituating ethical values among the learners to succeed in personal and professional life

5.PROGRAMME OUTCOMES (POs)

Programme Outcomes for the Under Graduate Degree Programmes of the University are articulated as under.

After the successful completion of Undergraduate Programme from the University, the learner should be able to …

PO1: Comprehend the knowledge acquired and communicate the same to others

PO2: Analyze and compare the factual data / situation to comprehend and to critically evaluate to find solution to the problem ahead

PO3: Apply theories and philosophies learned in solving the problem in scientific manner

PO4: Think reflectively on the earlier activities and attempt for self-directed lifelong learning process

PO5: Understand multicultural existence and identify the means to prolong moral/ethical values in personal and professional life

PO6: Explore through multiple sources and get exposed to the digital technology**.**

PO7: Act as a responsible member in teams and practice leadership qualities.

6.PROGRAMME SPECIFIC OUTCOMES (PSOs):

PSO1: Advanced Financial Accounting Proficiency

Graduates will be able to prepare and audit financial statements for diverse business entities (sole proprietorships, partnerships, and corporations) in strict accordance with International Financial Reporting Standards (IFRS) and local accounting frameworks.

PSO2: Statutory Tax Compliance & Planning

Students will demonstrate the ability to compute direct and indirect tax liabilities, including Income Tax and GST. They will be proficient in the digital filing of tax returns and applying legal tax-saving strategies for individuals and businesses.

PSO3: Financial Decision Making & Wealth Management

Graduates will be able to evaluate investment opportunities using techniques like Net Present Value (NPV) and Internal Rate of Return (IRR). They will possess the skills to manage personal and corporate portfolios by analyzing risks and returns in the capital markets.

PSO4: Application of Corporate & Business Laws

Students will be able to interpret and apply the provisions of the Companies Act, Contract Act, and Consumer Protection Act in business operations. This ensures that they can guide an organization through legal compliance and ethical business practices.

PSO5: Computerized Accounting & FinTech Integration

Graduates will demonstrate hands-on expertise in using modern accounting software (e.g., Tally Prime, SAP, or QuickBooks) and data visualization tools like Power BI or Excel to automate financial processes and generate real-time business insights.

PSO6: Cost Management & Operational Efficiency
Students will be able to apply costing methods—such as Standard Costing, Marginal Costing, and Activity-Based Costing (ABC)—to determine product pricing, control organizational wastage, and assist management in strategic internal decision-making.

PSO7: Business Research & Market Analysis

Graduates will be capable of conducting independent market research by collecting, processing, and analyzing data using statistical tools. They will be able to present these findings in professional reports to solve specific business problems or identify market trends.

7. PROGRAMME DETAILS

- **Eligibility Criteria** : Passed +2 with Commerce and Accountancy Subjects. Besides the regulations are to be imposed by the Government of Tamilnadu then and there…
- **Medium of Instruction** : English
- **Duration of the Programme** : Three Years

8. EXAMINATION SCHEME

METHODS OF EVALUATION			
Internal Evaluation	Continuous Internal Assessment Test		**25 Marks**
	Assignments / Snap Test / Quiz		
	Seminars		
	Attendance and Class Participation		
External Evaluation	End Semester Examination		**75 Marks**
		Total	**100 Marks**
Project Evaluation:	**Internal** **External**		**50 Marks** **50 Marks**
		Total	**100 Marks**
Practical Examination:	**Internal** **External**		**50 Marks** **50 Marks**
		Total	**100 Marks**

9. QUESTION PAPER PATERN

Part A – Ten Multiple choice questions – 10 Marks
Part B – Five Short answer questions (either OR type) – 25 Marks
Part – Five Essay type questions (either OR type) – 40 Marks

For UG programme: Lower Order Thinking (K1, K2, & K3) – 60 % in each part
Higher Order Thinking (K4, K5, & K6) – 40 % in each part

10. MODEL QUESTION PAPER

MANONMANIAM SUNDARANAR UNIVERSITY
TIRUNELVELI - 12

B.Com (Honours) Degree Examination

(For those who joined in July 2026 onwards)

Time: 3 Hours **Principles of Marketing** **Max. 75 Marks**

	Part -A 10 X 1 = 10 marks **Answer All the Questions**	
1	The marketing strategy that targets a very specific, narrowly defined, and specialized market segment? a) Mass Marketing b) Niche Marketing c) Geographic Segmentation d) Behavioural Segmentation	**K1**
2	Segmenting a market based on "benefits sought" or "brand loyalty" falls under which category? a) Demographic Segmentation b) Psychographic Segmentation c) Geographic Segmentation d) Behavioural Segmentation	**K1**
3	Which psychological concept describes the post-purchase anxiety or regret a consumer feels after making a difficult buying choice? a) Need Recognition b) Cognitive Dissonance c) Motivation Drive d) Alternative Evaluation	**K2**
4	According to Sigmund Freud's Theory of Motivation, consumer buying choices are primarily influenced by what? a) Conscious economic calculations b) Subconscious, hidden psychological motives c) A rigid hierarchy of physical needs d) Social status and peer pressure alone	**K2**
5	In which stage of the Product Life Cycle (PLC) do sales growth numbers peak and begin to slow down due to market saturation? a) Introduction b) Growth c) Maturity d) Decline	**K1**
6	What pricing strategy involves setting a high initial price for a new, innovative product to target buyers who are least price-sensitive? a) Market-Penetration Pricing b) Cost-Plus Pricing c) Market-Skimming Pricing d) Competitive Pricing	**K1**
7	Which promotional mix element relies on two-way, personal, and interactive communication to sell complex or industrial goods? a) Mass Advertising b) Sales Promotion c) Public Relations d) Personal Selling	**K2**
8	What is a primary advantage of digital media advertising over traditional media advertising? a) Lower total production costs for every campaign b) Two-way interaction and real-time tracking of consumer data c) Complete avoidance of visual graphics d) A guaranteed reach to 100% of the population	**K1**
9	What is the primary role of a Marketing Information System (MIS)?	**K1**

	a) To manage the physical assembly line of products b) To gather, analyze, and distribute timely c) To enforce legal regulations and penalize competitors d) To automate online retail sales without human input	
10	What type of software system is designed to collect, store, and analyze customer interaction history to build long-term buyer relationships? a) E-tailing b) MIS (Marketing Information System) c) CRM (Customer Relationship Management) d) M-marketing	**K3**
	Part-B 5 X 5 = 25 marks	
11	a) Explain the core functions of marketing and discuss how the conceptualization of marketing has evolved over time. **(OR)** b) Describe the criteria required for a market segment to be considered effective and viable.	**K2**
12	a) Discuss the Consumer Buying Decision Process. How can marketers actively manage and minimize post-purchase cognitive dissonance? **(OR)** b) Discuss about Sigmund Freud's Theory of Motivation with general consumer behavioral frameworks, with subconscious drives are leveraged in modern brand positioning.	**K5**
13	a) Walk through the entire New Product Development (NPD) process from idea generation to commercialization. **(OR)** b) Evaluate the strategic objectives of pricing. Compare and contrast Market-Skimming pricing strategies with Market-Penetration pricing strategies under different market conditions.	**K5**
14	a) Outline the steps involved in the Consumer Buying Decision Process, briefly detailing what occurs at each stage. **(OR)** b) Explain Sigmund Freud's Theory of Motivation and discuss its relevance to understanding consumer buying behaviour.	**K3**
15	a) Illustrate and explain the different stages of the Product Life Cycle (PLC), highlighting the sales and profit trends in each stage. **(OR)** b) Discuss the internal and external factors that influence a company's pricing decisions.	**K3**
	Part-C 5 X 8 = 40 marks	
16	a) Define marketing. Explain how the concept of "Niche Marketing" creates a competitive advantage for new enterprises. **(OR)** b) Critically analyze the four major bases of market segmentation. Provide real-world examples of how a brand might combine these bases to target an audience.	**K6**
17	a) Distinguish between Traditional Media and Digital Media advertising, highlighting the advantages and disadvantages of each. **(OR)** b) Explain the different channels of distribution available for consumer goods, detailing the roles of various channel members.	**K4**
18	a) What is a Marketing Information System (MIS)? Explain its primary components and its importance to modern marketing managers. **(OR)** b) Discuss the concepts and utility of Customer Relationship Management (CRM) and E-tailing in the current retail environment.	**K3**
19	a) Discuss the core elements of the promotion mix. Evaluate the structural shift	**K3**

	from Traditional Media to Digital Media advertising. **(OR)** b) Examine the various channels of distribution for both consumer goods and industrial goods.	
20	a) Explain how a robust MIS collects, processes, and deploys data to help organizations navigate the global market environment and regulatory frameworks. **(OR)** b) "The modern marketplace relies heavily on digital integration and relationship building" Evaluate.	**K5**

11. CREDIT DISTRIBUTION

Part	Subjects	No. of Papers	Credits
I	Tamil (3 Credits)	4	12
II	English (3 Credits)	4	12
III	Core Courses and Elective Courses	15 +8	89
IV	Foundation Course	1	2
	Skill Enhancement Courses	4	8
	EVS	1	2
	Value Education	1	2
	Internship/Industrial Visit/ Field Visit	1	2
V	Extension Activity	1	1
	Naan Mudhalvan	5	10
Total Credits			**140**

12. ENTIRE PROGRAMME STRUCTURE

B.COM HONOURS

(2026-2027 onwards)

Part	Course Code	Title of the Course	T/P/F	Credits	Hours
		FIRST SEMESTER			
Part I		Language–Tamil	***T***	**3**	**6**
Part II		English	***T***	**3**	**6**
Part III		Core Paper I –**Financial Accounting I**	***T***	**5**	**5**
Part III		Core Paper II-**Principles of Management**	***T***	**5**	**5**
Part III	Any one	Elective I– E-Commerce Elective I-Indian Economic Development Elective I-Business Economics	***T***	**3**	**4**
Part IV	Any One	Skill Enhancement Course -1 Digital Banking / MS Office	***T*** ***P***	**2**	**2**
		Foundation Course FC Fundamentals of Business Studies	***T***	**2**	**2**
		Total		**23**	**30**
		SECOND SEMESTER			
Part I		Language–Tamil	***T***	**3**	**6**
Part II		English	***T***	**3**	**4**
Part III		Core Paper III –**Financial Accounting II**	***T***	**6**	**6**
Part III		Core Paper IV- **Business Law**	***T***	**4**	**5**
Part III	Any one	Elective II-Business Environment Elective II-Human Resource Management Elective II–Business Legislation	***T***	**3**	**4**
Part IV	Any one	Skill Enhance Course SEC –2 Internet Technology for Commerce / Stock Market Operation / New venture Planning and Development	***T***	**2**	**3**
Part IV		Naan Mudhalvan Scheme – Cambridge English	***T***	**2**	**2**
		Total		**23**	**30**

SECOND YEAR					
THIRD SEMESTER					
Part I		Language–Tamil	***T***	**3**	**6**
Part II		English	***T***	**3**	**6**
Part III		Core Paper V-**Corporate Accounting I**	***T***	**5**	**5**
Part III		Core Paper VI –**Company Law**	***T***	**4**	**4**
Part III	Any one	Elective III–International Trade Elective III- Principles of Marketing Elective III– Financial Management	***T***	**3**	**3**
Part IV	Any one	Skill Enhancement Course SEC -3 Computerized Accounting System / Clearing and Forwarding in Import and Export	***P*** ***T***	**2**	**2**
		E.V.S	***T***	**2**	**2**
	Nan Mudhalvan	Goods and Service Tax*****	***T***	**2**	**2**
		Total		**24**	**30**
FOURTH SEMESTER					
Part I		Language–Tamil	***T***	**3**	**6**
Part II		English	***T***	**3**	**6**
Part III		Core Paper VII –**Corporate Accounting II**	***T***	**5**	**5**
Part III		Core Paper VIII-**Business Mathematics & Statistics**	***T***	**4**	**4**
Part III	Any one	Elective IV– Research Methodology ****** Elective IV–Logistics and Supply Chain Management Elective IV-Digital Marketing	***T***	**3**	**3**
Part IV	Any one	Skill Enhance Course SEC –4 Fundamentals of Fintech/Filing of GST Returns	***T***	**2**	**2**
		Value education	***T***	**2**	**2**
	Nan Mudhalvan	Working Capital Management*****	***T***	**2**	**2**
		Total		**24**	**30**

FIFTH SEMESTER

Part	**Subject**	**Subject Title**	***T/P/F***	**Credit**	**Hours**
III	Core IX	**Cost Accounting-I**	***T***	**4**	**5**
III	Core X	**Management Accounting**	***T***	**4**	**5**
III	Core XI	**Income Tax Law & Practice**	***T***	**4**	**5**
III	Core XII	**Auditing & Corporate**	***T***	**3**	**5**

		Governance / Project with viva **			
III	Discipline Specific Elective -1/2 (Any one)	Security Analysis & Portfolio Management / Retail Marketing	***T***	**3**	**4**
IV	Discipline specific Elective -3/4 (Any one)	Strategic Management / Operations Research	***T***	**3**	**4**
IV	Naan Mudhalvan	Agricultural Economy of India *****	***T***	**2**	**2**
		Internship/Industrial visit/Field visit/Knowledge upgradation Activity #	***F***	**2**	**-**
		Total		**25**	**30**

SIXTH SEMESTER

Part	**Subject**	**Subject Title**	***T/P/F***	**Credit**	**Hours**
III	Core XIII	**Cost Accounting II**	***T***	**4**	**6**
III	Core XIV	**Corporate Tax Planning**	***T***	**4**	**6**
III	Core XV	**Application of Tally in Accounting**	***P***	**4**	**6**
III	Discipline Specific Elective -1/2 (Any one)	International Business/ Company Organisation and Secretarial Practice	***T***	**3**	**5**
III	Discipline Specific Elective -3/4 (Any one)	Retail Management / Customer Relationship Management	***T***	**3**	**5**
IV	Naan Mudhalvan	Personal Investment *****	***T***	**2**	**2**
V		Extension Activity **@**	***F***	**2**	**-**
		Total		**22**	**30**
		Grand Total		**140**	**180**

***** Applicable to the students who absent / failed in Naan Mudhalvan Exam (Alternative Paper).
****** A set of Project and Research Methodology should be selected.
# It shall be done during the vacation period (End of fourth semester) or After working hours
@ It includes NSS, NCC, YRC, Sports etc..
T indicates end semester **Theory** exam,
P indicates end semester **Practical** exam paper,
F indicates **Field work**.

13. COURSES – PSOs MAPPING

Title of the Course	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	**PSO7**	**Total Score**
Financial Accounting - I	3	2	2	2	2	2	2	15
Principles of Management	1	-	2	2	2	2	2	11
Business Communication	2	1	2	3	1	1	2	12

Indian Economic Development	2	3	3	2	2	2	2	16
Business Economics	2	1	3	1	1	3	3	14
Financial Accounting - II	3	-	2	2	1	1	1	10
Business Law	3	-	-	1	-	3	1	07
Business Environment	1	1	2	3	1	1	3	12
Human Resource Management	-	3	1	-	2	1	2	09
Business Legislation	2	3	2	2	2	1	3	15
-								
Total Score of all Courses contributing to PSO								

14. DETAILED SYLLABUS

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100

Course Outcomes	
CO1	**Conceptual Foundation (K1 - Remember & K2 - Understand)** Define and explain the fundamental accounting concepts, conventions, and the double-entry system, including the classification of errors and the necessity of Bank Reconciliation Statements.
CO2	**Technical Application (K3 - Apply)** Apply accounting procedures to record transactions in journals and ledgers, prepare subsidiary books, and calculate depreciation using various methods such as Straight Line and Diminishing Balance.
CO3	**Analytical Accounting (K4 - Analyse)** Analyse financial data from incomplete records (Single Entry) and complex transactions involving Bills of Exchange, Royalties, and Insurance Claims to determine accurate profit/loss and claim amounts.
CO4	**Financial Synthesis and Evaluation (K5 - Evaluate & K6 - Create)** Evaluate the financial health of a sole trading concern by synthesizing trial balance data and adjustments to construct the final Trading, Profit & Loss Account and Balance Sheet.

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 – Bank Reconciliation Statement - Need and Preparation.	**15**

II	**Final Accounts** Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	**15**
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.	**15**
IV	**Accounting from Incomplete Records – Single Entry System** 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.	**15**

V	**Royalty and Insurance Claims** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)	**15**
	TOTAL	**75**
THEORY - 20% & PROBLEM - 80%		

	Textbooks
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S. Chand and Sons, New Delhi.
4.	Radha swamy 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 OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	2	1	1	2	3	1	1	2	1	1	1
CO2	3	2	1	2	2	2	2	3	2	1	1	3	2	1
CO3	3	3	2	1	2	2	3	3	2	2	2	2	2	2
CO4	3	3	3	2	2	3	3	3	2	3	2	2	2	2
TOTAL	12	9	7	7	7	8	10	12	7	7	7	8	7	6

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100

Course Outcomes	
CO1	**Define** and describe the core principles of management, including its nature, scope, levels, and the distinction between management and administration. Understanding the evolution of management thoughts from key theorists like Taylor, Fayol, Drucker, and Mayo, and basic meaning and functions of planning, organizing, staffing, directing, and controlling.
CO2	**Implement** management processes such as the planning cycle, Management by Objective (MBO), and the systematic steps involved in decision-making and forecasting. Apply staffing procedures, including modern recruitment methods, selection tests, and training types to meet organizational needs.
CO3	**Examine** and differentiate between various organizational structures, such as formal and informal organizations, and analyse the impacts of centralization, decentralization, and departmentalization. This involves breaking down the complexities of leadership styles, motivation theories, and communication barriers to determine their effect on workforce supervision and coordination.
CO4	Critically **assess** performance appraisal methods, such as the 360-degree appraisal, and the impact of modern work arrangements like "Work from Home". Judge the efficacy of controlling techniques, including Management by Exception (MBE), while

	evaluating the specific challenges and contributions of women leaders in the modern workforce

Unit	Contents	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-degree 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 – Challenges faced by women in workforce - 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**
Textbooks		
1	Gupta. B, -Principles of Management-L.M. Prasad, S. Chand& Sons Co. Ltd, New Delhi.	

2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C. Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, 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 OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	1	-	2	2	1	-	1	2	-	1	1
CO2	3	3	2	1	3	2	2	1	-	2	2	2	3	2
CO3	2	3	3	2	1	2	2	-	-	1	3	1	2	2
CO4	2	3	2	3	2	2	3	1	-	2	2	2	2	3
TOTAL	10	10	8	7	6	8	9	3	-	6	9	5	8	8

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: E-COMMERCE

Subject Code	Subject Name	Cate gory	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
	E-Commerce	Elective I	**4**				**3**	**4**	25	75	100

Course Outcomes	
CO1	**Define** the fundamental concepts, components, and types of e-commerce, and explain how the internet, automation, and artificial intelligence drive modern electronic business activities.
CO2	**Apply** diverse e-commerce business models (B2C, B2B, E-tailing) and internet marketing strategies to address consumer behavior and implement web-enabled services in real-world scenarios.
CO3	**Analyze** Electronic Data Interchange (EDI) frameworks, electronic payment systems, and network security infrastructures (like firewalls and proxy servers) to identify vulnerabilities and threats in a digital economy.
CO4	**Evaluate** the ethical, social, and political dilemmas associated with online privacy and information rights, and design a comprehensive, secure, and ethically compliant framework for an e-commerce platform.

Unit	Contents	No. of Hours
I	**Introduction to E-Commerce** Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	**11**
II	**E-Commerce Business Models & Consumer Oriented E Commerce** E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	**11**
III	**E-Commerce Marketing Concepts (CASE STUDY)** The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	**14**
IV	**Electronic Data Interchange & Security** Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	**12**

V	**Ethics in E-Commerce** Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	**12**
	TOTAL	**60**

Textbooks	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net: What’s and How’s of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce: From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher Westl and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	-	-	-	2	1	-	-	-	-	2	3	-
CO2	2	3	2	2	-	2	2	-	-	2	-	3	3	-
CO3	2	3	3	-	2	3	2	1	-	2	1	2	3	2
CO4	1	3	2	2	3	2	3	-	1	-	-	3	3	2
TOTAL	**8**	**10**	**7**	**4**	**5**	**9**	**8**	**1**	**1**	**4**	**1**	**10**	**12**	**4**

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I

ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Course Outcomes	
CO1	**Define and explain** the fundamental concepts of economic growth, development metrics (HDI, PQLI), national income accounting, public finance structures, and types of money supply across developed and developing nations.
CO2	**Apply** theoretical frameworks, such as the Theory of Demographic Transition and principles of public debt/expenditure, to interpret real-world economic scenarios and calculate various budgetary deficits (Fiscal, Revenue, and Primary).
CO3	**Analyze** the interrelationship between population dynamics, human resource development, and sectorial contributions to National Income, while examining the causes and impacts of inflation and deflation on an economy.
CO4	**Evaluate** the effectiveness of fiscal policies in controlling money supply and the impact of taxation and deficit financing on the overall economic welfare and developmental trajectory of a nation.

Unit	Contents	Hours
I	**Economic Development and Growth** Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development.	**12**
II	**Classification of Nations on the basis of Development** Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development.	**12**
III	**National Income** Meaning, Importance, National Income - Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare.	**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 Cannons of Public Expenditure, Public Debt- Need, Sources and Importance, Budget-Importance, Types of Deficits - 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**

Textbooks	
1	Dutt and Sundaram, Indian Economy, S. Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	Ghatak Subrata: Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoy Chakravarthy: Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M: Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, 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 OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	1	-	-	2	2	2	2	1	1	1	1
CO2	3	2	1	-	2	1	2	1	3	3	2	2	2	2
CO3	2	3	2	2	1	2	3	1	2	3	1	2	2	3
CO4	3	3	3	3	2	3	3	2	3	3	2	3	2	3
TOTAL	11	9	8	6	5	6	10	6	10	11	6	8	7	9

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Course Outcomes	
CO1	**Conceptual Foundation (K1, K2)** Describe and explain the fundamental theories of economics, including wealth/welfare/scarcity views, law of demand and supply, concepts of utility, production functions, and the characteristics of various market structures.
CO2	**Quantitative & Economic Application (K3)** Apply economic principles such as the discounting principle, elasticity of demand, and the law of diminishing marginal utility to solve business problems, calculate consumer/producer equilibrium, and use market models like the "Kinked Demand Curve" to illustrate real-world pricing behaviour.
CO3	**Analytical Decision Making (K4)** Analyze the impact of business cycles (inflation, recession, etc.) on organizational performance and examine the relationships between production laws (Variable Proportions vs. Returns to Scale), cost structures, and price-output determination across different time periods and market environments.
CO4	**Strategic Evaluation & Synthesis (K5, K6)** Evaluate the effectiveness of different pricing methods and demand forecasting techniques to formulate comprehensive business strategies, optimize production efficiency by mitigating diseconomies of scale, and design pricing policies that maximize economic profit in competitive landscapes.

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 Behavior** Consumer Behavior – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equilibrium Marginal Utility – Coordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen.	**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 and Diseconomies – Producer’s equilibrium.	**12**
V	**Market Structure** Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve.	**12**
	TOTAL	**60**
	Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
	Reference Books	
1	S. Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L. Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be used		
	Web Resources	

1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	2	1	-	1	2	1	-	2	1	-	2	2
CO2	3	3	1	-	2	2	2	1	1	3	-	1	3	2
CO3	3	3	2	1	1	2	3	2	1	3	2	1	3	3
CO4	3	3	2	2	2	3	3	2	-	2	1	2	3	3
TOTAL	12	11	7	4	5	8	10	6	2	10	4	4	11	10

3 – Strong, 2- Medium, 1- Low

Skill Enhancement Course -1

DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	**2**	**25**	**75**	**100**

Course Outcomes	
	After the successful completion of the course, the students will be able to:
CO1	**Describe and Explain Digital Banking Fundamentals and Card Technologies** Identify the core features of digital banking products and explain the evolution of bank cards, including EMV and NFC technologies, while understanding the basic implications of Non-Performing Assets (NPA) and customer education.
CO2	**Apply Diverse Payment Systems and Settlement Mechanisms** Execute and implement various domestic and global payment methods, such as IMPS, AEPS, and RTGS, by applying the appropriate protocols for RuPay security and Cheque Truncation Systems in real-world banking scenarios.
CO3	**Integrate Mobile Banking and Security Protocols in E-Commerce** Apply internet and mobile banking features to corporate and individual retail contexts, while utilizing cybersecurity measures, Blockchain technology, and cryptocurrency concepts to safeguard digital transactions against fraud.
CO4	**Analyse Terminal Infrastructure and ATM Network Planning** Analyse the operational efficiency of POS terminals, Cloud-based systems, and ATM/CDM networks (Brown vs. White Label) to optimize onsite/offsite deployment and evaluate the effectiveness of surveillance and fraud prevention strategies.

Unit	Contents	No. of Hours
I	**Digital Banking Products** Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards – New Technologies- Europay, Master and Visa Card (EMV)-Tap and Go, Near Field Communication (NFC) etc. - Customer Education for Digital Banking Products -Non-Performing-Asset (NPA).	**6**
II	**Payment System** Overview of Domestic and Global Payment systems -RuPay and RuPay Secure – Immediate Payment Service (IMPS)–National Unified USSD Platform (NUUP)- National Automated Clearing House (NACH)- Aadhaar Enabled Payment System (AEPS)– Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)– National Electronic Fund Transfer (NEFT)- Innovative Banking &Payment Systems.	**6**
III	**Mobile and Internet Banking** Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites. Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology-Types - Crypto currency and Bitcoins.	**6**
IV	**Point of Sale Terminals** Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.	**6**
V	**Automated Teller Machine and Cash Deposit Systems** Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) - National Financial Switch (NFS) - Value-Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.	**6**
	Total	**30**

Recent Trends in Digital Banking

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking.PacificBooksInternational,2016.
4. UppalR.K.2017 E-Banking: The IndianExperience.BhartiPublications,2017.

Supplementary Readings:

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai
4. Subba Rao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

Web Reference:

1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACT ICE.pdf

2 http://www.himpub.com/documents/Chapter1859.pdf.

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	2	1	1	3	1	1	2	2	2	1	1
CO2	3	2	1	1	3	2	3	2	3	3	2	3	2	2
CO3	2	3	2	3	3	2	3	1	2	3	3	3	1	2
CO4	3	3	1	2	2	3	3	1	1	2	2	3	3	3
TOTAL	**11**	**9**	**6**	**8**	**9**	**8**	**12**	**5**	**7**	**10**	**9**	**11**	**7**	**8**

3 – Strong, 2- Medium, 1- Low

Skill Enhancement Course -1

MS OFFICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

Course Outcomes	
	After the successful completion of the course, the students will be able to:
CO1:	**Describe** the fundamental components of the Microsoft Office Suite and **identify** the

	basic tools for document formatting, spreadsheet navigation, and presentation setup.
CO2:	**Apply** advanced formatting techniques, mathematical formulas, and logical functions to solve routine data processing and document styling tasks.
CO3:	**Analyse** complex datasets using financial and date-time functions in Excel, and **examine** document structures to implement security features like encryption and Mail Merge.
CO4:	**Evaluate** the effectiveness of different visual layouts and **design** comprehensive professional documents, automated spreadsheets, and interactive presentations from scratch.

Unit	Contents	No. of Hours
I	**Microsoft Word -I** Working with Microsoft Word: Constructing a new document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering	**6**
II	**Microsoft Word -II** Applying Templates - Formulating Tables – Editing tables - Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, sharing information to others – Encrypt and Decrypt a document -Mail Merge.	**6**
III	**Microsoft Excel-I** Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and Removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression Such as Add, Subtract, Multiply and Divide.	**6**
IV	**Microsoft Excel-II** More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE–BAHTT EXTT ext. Function –LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.	**6**
V	**Microsoft Power Point:** Applying the Auto-content wizard to Create and Store a presentation - Design template Creating a Blank presentation – Opening a Previously- made presentation – Adjusting the Background– Choosing the Presentation Layout – Establishing the Presentation Style;	**6**
	Total	**30**

List of Practical:

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: emboldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class time table and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spread sheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous texts, value, and date & time functions.

MS-POWERPOINT

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Topto Bottom, Bottom to Top, zoom in and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background color, and in corporate word art to adjust font color.

Text Books:

1. A First Course in computers Based on Windows 8 and MS Office2013) by Sanjay Saxena, Edition2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, RamanpreetKaur, Edition2015, Kalyani Publishers Ludhiana
3. Excel2019–All-in-one by Lokesh Lalwani, Edition 2019, BPBPublications;1st edition(1Jauary2019); BPB Publication
4. Jordan Gold meter 2014Advanced Excel Essentials Friends of a Press USA

Supplementary Readings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use V lookup & Index Match function

Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One); BPB Publication USA
4. . RituArora2018 AdvancedExcel2016 BPB Publications New Delhi

Web Reference:

1 https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/
2 https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html
3 https://www.educba.com/text-function-in-excel/
4 https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf

Distribution of Marks:

Internal Breakup (50 Marks)
Lab Record Notebook - 15 Marks
Continuous Lab Performance / Observation - 15 Marks
Model Practical Examination - 15 Marks
Attendance & Discipline - 5 Marks

External Breakup (50 Marks)
Writing Procedure / Steps -10 Marks
Execution & Technical Accuracy - 25 Marks
External Viva-Voce - 10 Marks
Record Book Endorsement - 5 Marks.

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	1	2	-	3	1	1	1	1	1	1	3	1	1
CO2	2	2	2	-	3	1	2	3	2	2	1	3	3	2
CO3	2	3	2	2	3	2	2	3	3	3	2	3	3	3
CO4	2	3	3	-	3	3	2	3	2	3	1	3	2	3
TOTAL	**8**	**9**	**9**	**2**	**12**	**7**	**7**	**10**	**8**	**9**	**5**	**12**	**9**	**9**

3 – Strong, 2- Medium, 1- Low

FOUNDATION COURSE (OR) BRIDGE COURSE
FUNDAMENTALS OF BUSINESS STUDIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programmed.

Course Outcomes	
	After the successful completion of the course, the students will be able to:
CO1	**Describe** the fundamental concepts of commerce, bookkeeping, and marketing, and **explain** the principles of the barter system and accounting types.
CO 2	**Apply** double-entry accounting rules to classify accounts and **calculate** tax liabilities or product pricing based on established legal and market standards.
CO 3	**Analyse** the relationship between accounting and auditing, and **examine** the hindrances to trade and the effectiveness of various advertising media.
CO4	**Evaluate** the residential status and tax slabs for filing returns, and **formulate** a comprehensive entrepreneurial profile or audit plan based on business characteristics.

Unit	Contents	No. of Hours
I	**Commerce-Introduction:** Definition of Commerce -Importance of Commerce - Meaning of barter system – business – industry – trade - hindrances of trade - branches of Commerce.	6
II	**Accounting-Introduction:** Book-Keeping-Meaning -Definition –Objectives; Accounting - Meaning – Definition - Objectives, Importance, Advantages and Limitations; Methods of Accounting - Single Entry and Double Entry - Meaning of Debit and Credit - Types of Accounts and its rules - Personal Accounts- Real Accounts - Nominal Accounts.	6
III	**Marketing & Advertising:** Marketing- Meaning, Definition - Functions of Marketing - Meaning of Consumer - Standardization and Grading - Pricing –Kinds of Pricing - AGMARK - ISI - Advertising: Meaning, Characteristics, Kinds of Advertising, Advertising Media, Kinds of media.	6
IV	**Auditing & Entrepreneurial Development:** Auditing - meaning, definition - Features of Auditing; Investigation -	

	Distinction between Accounting & Auditing - Basic Principles of Audit - Classification of Audit; Entrepreneurial Development - Characteristics of an entrepreneur - Functions of an entrepreneur -Types of an entrepreneur.	**6**
V	**Income Tax Law and Practice:** Tax history-Types - Various Terms in Tax - Exempted Income U/S 10 - Canons of Taxation - Income Tax Authority and Administration - Residential Status - Slab Rate - Filing of Returns.	**6**
	Total	**30**

***Note: For FC consider only Meaning and Characteristics of each of the items and it does not cover problem aspects.**

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S. Chand &Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	-	-	1	2	3	2	1	2	1	2	1
CO2	3	3	1	2	2	2	2	3	3	3	1	3	2	1
CO3	3	3	3	2	1	2	2	2	2	2	3	2	3	3
CO4	3	3	2	3	1	3	3	2	3	2	2	2	2	2
TOTAL	**12**	**10**	**8**	**7**	**4**	**8**	**9**	**10**	**10**	**8**	**8**	**8**	**9**	**7**

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				6	6	25	75	100

Course Outcomes

CO1	**Identify and explain** the fundamental concepts of Hire Purchase, Branch accounting, and the regulatory framework of Indian Accounting Standards (Ind AS) and IFRS.
CO2	**Apply** accounting procedures to record transactions for Hire Purchase agreements, calculate interest, and maintain various types of Branch accounts (Debtors and Stock & Debtors systems).
CO3	**Analyze** the financial impact of changes in partnership structure, specifically examining goodwill treatment and profit-sharing during the admission, retirement, or death of a partner.
CO4	**Evaluate** the insolvency status of partners using the Garner vs. Murray rule and **construct** comprehensive dissolution accounts and piecemeal distribution schedules for firm liquidation.

Unit	Contents	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	**18**
II	**Branch Accounts** Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded).	**18**
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.	**18**
IV	**Partnership Accounts - II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution.	**18**

V	**Accounting Standards for financial reporting (Theory only)** Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	**18**
	TOTAL	**90**
THEORY 20% & PROBLEMS 80%		
	Textbooks	
1	Radha swamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
	Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
	Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	1	2	-	1	3	3	-	1	1	-	-	-
CO2	3	3	2	-	1	-	2	3	-	2	-	2	2	-
CO3	3	3	2	1	-	-	1	3	-	2	2	-	-	1
CO4	3	3	1	3	-	2	1	3	-	1	3	-	-	1
TOTAL	**12**	**11**	**6**	**6**	**1**	**3**	**7**	**12**	**0**	**6**	**6**	**2**	**2**	**2**

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV
CORE PAPER IV – BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Course Outcome	
CO1	**Describe** and Explain the fundamental concepts, essentials, and classifications of contracts under the Indian Contract Act.
CO2	**Apply** legal provisions governing the performance, discharge, and breach of contracts to real-world business scenarios.
CO3	**Analyze** the distinct legal frameworks governing special contracts, including Indemnity, Guarantee, Bailment, and Pledge.
CO4	**Evaluate** and Formulate compliant contracts of sale under the Sale of Goods Act, assessing risks related to transfer of property and unpaid seller rights.

Unit	Contents	Hours
I	**Elements of Contract** **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	**15**

II	**Performance of 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**
III	**Contract of Indemnity and Guarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	**15**
IV	**Bailment and Pledge** Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	**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**

	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 & VivekKuchhal, 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	PreethiAgarwal, 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 NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
	Web Resources
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	-	-	-	1	2	2	-	-	-	-	3	-
CO2	2	2	3	1	-	1	2	2	-	-	1	-	3	1
CO3	2	3	2	2	-	-	1	3	-	-	2	-	3	2
CO4	2	2	2	3	-	2	2	3	-	-	1	-	3	2
TOTAL	**9**	**8**	**7**	**6**	**0**	**4**	**7**	**10**	**0**	**0**	**4**	**0**	**12**	**5**

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Course Outcomes

CO1	**Describe** the fundamental concepts of the business environment and **explain** the various political, legal, economic, and social elements that influence organizational operations.
CO2	**Apply** knowledge of the Indian Constitution and government-business relationships to navigate regulatory requirements and social responsibilities in a real-world business context.
CO3	**Analyze** the impact of macroeconomic parameters (GDP, Fiscal Deficit) and technological dynamics on strategic business decisions and market competitiveness.
CO4	**Evaluate** the influence of foreign culture and technological transfers on the Indian market to **formulate** adaptive business strategies for a globalized environment.

Unit	Contents	Hours
I	**An Introduction** The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	**12**

II	**Political Environment** Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	**12**
III	**Social and Cultural Environment** Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	**12**
IV	**Economic Environment** Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	**12**
V	**Technological Environment** Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	**12**
	TOTAL	**60**

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

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	2	-	2	2	1	1	1	3	-	1	2
CO2	3	2	2	3	-	2	2	-	2	1	3	-	-	2
CO3	3	3	2	1	2	3	3	1	1	3	2	2	2	3
CO4	3	3	3	2	2	3	3	1	-	2	2	2	1	3
TOTAL	**12**	**9**	**9**	**8**	**4**	**10**	**10**	**3**	**4**	**7**	**10**	**4**	**4**	**10**

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE– II: HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Course Outcomes

CO1	**Define** the core concepts of Human Resource Management (HRM) and explain the foundational processes of HR planning, job analysis, and information systems.
CO2	**Apply** strategic HRM frameworks, including Porter's 5 Ps and context-specific HR practices, to align human resources with organizational goals.
CO3	**Analyze** the mechanisms of industrial relations, including grievance redressal, disciplinary procedures, and statutory labour laws (Trade Unions Act and Industrial Disputes Act), to resolve workplace conflicts.
CO4	**Evaluate** the effectiveness of organizational development interventions, collective bargaining, and employee welfare strategies, and design comprehensive welfare and social security plans for an organization.

Unit	Contents	No. of Hours
I	**Introduction to HRM** Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	**12**

II	**Strategic HRM** Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy &Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.	**12**
III	**Industrial Relations** Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism – Discipline - Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.	**12**
IV	**Organisational Development and Collective Bargaining** Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining	**12**
V	**Employee welfare** Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits.	**12**
	TOTAL	**60**

Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and NehaShukla, Human Resource Management, NiraliPrakashan Publishers, Pune.
4	P. Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	-	1	-	2	1	1	3	-	-	1	2	-
CO2	2	3	2	2	1	-	2	-	3	2	-	2	1	1
CO3	2	3	2	2	3	-	2	-	2	-	-	1	-	3
CO4	2	2	3	2	2	1	3	-	3	1	-	2	-	2
TOTAL	**9**	**9**	**7**	**7**	**6**	**3**	**8**	**1**	**11**	**3**	**0**	**6**	**3**	**6**

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BUSINESS LEGISLATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Course Outcomes

CO1	**Describe** the fundamental concepts, statutory definitions, objects, and regulatory frameworks governing factories, foreign exchange, money laundering, competition, and intellectual property rights in India.
CO2	**Apply** the legal provisions of industrial and economic laws to ensure compliance regarding worker welfare, foreign exchange management, reporting obligations, and intellectual property protection.
CO3	**Analyze** corporate actions, agreements, and market behaviors to identify instances of non-compliance, anti-competitive practices, abuse of dominant position, or financial irregularities.
CO4	**Evaluate** the legal implications, penalties, and liabilities arising from statutory contraventions, and formulate robust risk-mitigation frameworks or legal strategies for organizational compliance.

Unit	Contents	No. of Hours
I	**Factories Act 1948** Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.	**12**

II	**Foreign Exchange Management Act, 1999** Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.	**12**
III	**Prevention of Money Laundering Act, 2002** Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	**12**
IV	**Competition Act, 2002** Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	**12**
V	**Intellectual Property Rights** Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	**12**
	TOTAL	**60**

Textbooks	
1	AkhilleshwarPathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai&Bagavathi, Legal aspects of business, S. Chand, New Delhi
3	Rashmi Aggarwal, RajinderKaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
Reference Books	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Nioda
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, VivekKuchhal, Business Law, S Chand Publishers, New Delhi
4	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	-	2	2	-	1	1	2	1	1	2	1	3
CO2	3	2	1	2	3	1	2	1	3	1	2	2	1	3
CO3	2	3	2	1	3	-	2	2	2	3	2	2	2	3
CO4	2	3	3	2	3	-	3	2	3	2	2	3	1	3
TOTAL	**10**	**9**	**6**	**7**	**11**	**1**	**8**	**6**	**10**	**7**	**7**	**9**	**5**	**12**

3 – Strong, 2- Medium, 1- Low

Skill Enhance Course SEC– 2

INTERNET TECHNOLOGY FOR COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	3	25	75	100

Course Outcomes

CO1	**Define** basic internet terminology and **describe** the various methods of connecting to the internet, including dial-up, high-speed, and LAN integrations.
CO2	**Apply** e-mail commands and protocols to manage communication, file transfers, and volume control in a secure environment.
CO3	**Analyze** the differences between various internet services like Usenet, Mailing Lists, and Video Conferencing to determine the most effective tool for specific communication needs.
CO4	**Evaluate** the credibility of web resources and **design** a comprehensive search strategy using various search engines and web directories to extract specific information.

Unit	Contents	No. of Hours
I	**Internet Concepts** Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet.	**9**
II	**Unit II: E-mail Concept** E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e- mail.	**9**

III	**Unit III: Internet Services** Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.	**9**
IV	**Unit IV: Web Concepts and Browsers** World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP –Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.	**9**
V	**Unit V: Search Engines** Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, who were, Yahoo-Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teems, Parents and Communities, Health and Medicine, Religion and Spirituality.	**9**
	TOTAL	**45**

TEXT BOOKS

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Tech world, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A. Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet", TMG Pub., New Delhi, 2002.

REFERENCE BOOKS

1. Douglas E. Commer-Computer Networks and Internet, PHI (Addition Wesley Lonman), New Delhi, 2001
2. Minoli Daniel – Internet & Internet Engineering, Tata McGraw Hill, New Delhi,

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	1	-	-	3	1	2	-	-	-	-	3	-	1
CO2	2	1	3	2	3	1	2	1	2	1	2	3	1	2
CO3	1	2	3	-	2	2	2	-	-	2	1	2	1	2
CO4	2	3	2	1	3	2	3	1	2	2	2	3	1	3
TOTAL	**7**	**7**	**8**	**3**	**11**	**6**	**9**	**2**	**4**	**5**	**5**	**11**	**3**	**8**

3 – Strong, 2- Medium, 1- Low

SEC-2: STOCK MARKET OPERATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	3	25	75	100

Course Outcomes	
CO1	**Describe** the fundamental concepts of securities, risk-return trade-offs, and the structural evolution of the Indian securities market.
CO2	**Illustrate** the mechanics of primary market floatation, including book building and pricing, while determining the specific roles of various intermediaries in a new issue.
CO3	**Examine** the secondary market trading mechanics and the impact of SEBI regulations (ICDR and LODR) on investor protection and market transparency.
CO4	**Evaluate** the efficiency of the dematerialization process and **formulate** a comprehensive strategy for navigating the regulatory and procedural requirements of modern stock trading.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction** Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India	9
II	**Primary Market** Primary market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO&OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities.	9
III	**Secondary Market** Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet Based Trading and Settlement Procedure; Types of Brokers.	9
IV	**Regulatory Framework** Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	9
V	**Dematerialization** Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.	9
	Total	**45**

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate

a) Procedure of placing buying/selling order.

b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).

4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Recent Trends in Stock Market
Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

Text Books:

1. Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J.M. 2001. How The Stock Market Works? New York: Prentie Hall Press. Machiraju, H.
4. Machiraju, H.R. 2019.Merchant Banking. New Delhi, New Age Publishers.

Supplementary Readings:

a. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
b. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
c. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
d. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Note: Latest edition of the books may be used

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	1	-	-	1	2	-	-	3	1	-	-	2
CO2	3	2	2	2	1	2	2	1	-	3	2	2	1	2
CO3	3	3	2	3	2	1	3	-	-	3	3	2	1	3
CO4	2	3	2	2	3	2	3	-	-	3	2	3	1	2
TOTAL	**11**	**10**	**7**	**7**	**6**	**6**	**10**	**1**	**0**	**12**	**8**	**7**	**3**	**9**

3 – Strong, 2- Medium, 1- Low

SEC-2: NEW VENTURE PLANNING & DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	**3**	**25**	**75**	**100**

Course Outcomes	
CO1	**Describe** the fundamental concepts of entrepreneurship, including idea generation techniques, legal forms of organization, and the various pathways to starting or acquiring a venture.
CO2	**Apply** the procedures for intellectual property protection (Patents, Trademarks, Copyrights) and execute the steps required to access various funding sources, including government schemes like Startup India.
CO3	**Analyze** market dynamics through geographical, economical, and competitive analysis to identify viable business opportunities and evaluate the criteria used by venture capitalists for funding.
O4	**Evaluate** potential business risks and harvest strategies to **design** a comprehensive, well-conceived business plan that integrates marketing, operations, management, and financial milestones.

Unit	Contents	No. of Hours
I	**Starting New Ventures:** Meaning and features. Opportunity identification. The search for new ideas Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key	**9**

	issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.	
II	**Legal Challenges in Setting up Business Intellectual Property Protection:** Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organization and their procedures and compliances.	**9**
III	**Search for Entrepreneurial Capital:** The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Start up India, Stand Up India, Make in India, etc.	**9**
IV	**Marketing Aspects of New Ventures Developing a Marketing Plan:** Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research Sales Forecasting. Evaluation. Pricing Decision.	**9**
V	**Unit V: Business Plan Preparation for New Ventures:** Business Plan - Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule	**9**
	Total	**45**

Practical Exercises:

The learners are required to:

1. Generateabusinessideausingdifferenttechniquesanddescribesourcesof innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Recent Trends in New Venture Planning & Development
Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

Text Books:

1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning
2. Barringer, B. R., & Ireland, R.D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D.F., & Rao, T.V. (2012). Entrepreneurship: A South- Asian Perspective. Boston: Cengage Learning
4. Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA

Supplementary Readings:

1. Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture, Kogan Page Ltd, Great Brittan
2. David Butler 2006 Enterprise Planning and Development Routledge USA
3. David Butler 2014 Business Planning for New Ventures: AGuide to Startup, Routledge USA
4. Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA

Note: Latest edition of the books may be used.

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	-	-	2	2	1	-	1	2	-	-	1
CO2	2	2	2	2	1	3	2	-	2	2	3	2	1	2
CO3	2	3	1	1	2	3	2	1	1	3	1	2	2	3
CO4	3	3	3	2	2	3	3	2	2	3	2	2	3	3
TOTAL	**10**	**9**	**7**	**5**	**5**	**11**	**9**	**4**	**5**	**9**	**8**	**6**	**6**	**9**

3 – Strong, 2- Medium, 1- Low