MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI - 12

B.COM

BANKING & FINANCE

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 Bachelor of Commerce (B.Com) undergraduate programme is designed to 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 Assignments / Snap Test / Quiz Seminars Attendance and Class Participation	**25 Marks**
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 (Bkg. & Fin.) 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	**K1**

	d) A guaranteed reach to 100% of the population	
9	What is the primary role of a Marketing Information System (MIS)? 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	**K1**
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)**	**K3**

	b) Discuss the concepts and utility of Customer Relationship Management (CRM) and E-tailing in the current retail environment.	
19	a) Discuss the core elements of the promotion mix. Evaluate the structural shift from Traditional Media to Digital Media advertising. **(OR)** b) Examine the various channels of distribution for both consumer goods and industrial goods.	**K3**
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 Banking & Finance (2026 – 27 onwards)

Part	Course Code	Title of the Course	T/P /F	Credits	Hours
		FIRST YEAR			
		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-Business Communication Elective I –Indian Economic Development Elective I–Business Economics	***T***	**3**	**4**
Part IV	select any One	Skill Enhancement Course SEC –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- **Principles of Marketing**	***T***	**4**	**5**
Part III	Any one	Elective II–Business Mathematics and Statistics Elective II–Insurance and Risk Management Elective II–Business Environment	***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	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 **-Business Law**	***T***	**4**	**4**
Part III	Any one	Elective III–E-Banking Elective III–International Trade Elective III–Financial Services	***T***	**3**	**3**
Part IV	Any one	Skill Enhance Course SEC– 3 Computerized Accounting with Tally / Clearing and Forwarding in Import and Export	***P*** ***T***	**2**	**2**
		E.V.S	***T***	**2**	**2**
	Naan 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– **Banking Law and Practice**	***T***	**4**	**4**
Part III	Any one	Elective IV–Financial Derivatives Elective IV–Rural Banking Elective IV- Research Methodology**	***T***	**3**	**3**
Part IV	Select any one	Skill Enhance Course SEC– 4 Fundamentals of Fin Tech / Filing of GST Returns	***T***	**2**	**2**
		Value Education	***T***	**2**	**2**
Part IV	Naan Mudhalvan	Working Capital Management*****	***T***	**2**	**2**
		TOTAL		**24**	**30**

FIFTH SEMESTER

Part I/II/ III/ IV/V	Subject Status	Subject Title	T/P/F	Credit	Hours
III	Core 9	**Cost Accounting**	*T*	4	5
III	Core 10	**Company law**	*T*	4	5
III	Core 11	**Income Tax Law & Practice**	*T*	4	5
III	Core 12	**Auditing and Corporate Governance / Project viva voce****	*T*	3	5
III	Discipline specific Elective1/2 (Any one)	Development Banking / Financing Foreign Trade	*T*	3	4
IV	Discipline specific elective3/4 (Any one)	Financial Management / Entrepreneurship Development	*T*	3	4
IV	Naan Mudhalvan Scheme	Agricultural Economy of India*	*T*	2	2
		Internship/Industrial visit/Field visit/Knowledge upgradation #	*F*	2	-
		Total		25	30

SIXTH SEMESTER

Part I/II/ III/ IV/V	Subject Status	Subject Title	T/P/F	Credit	Hours
III	Core 13	**Special Accounts**	*T*	4	6
III	Core 14	**Management Accounting**	*T*	4	6
III	Core 15	**Financial Risk Management**	*T*	4	6
III	Discipline specific Elective1/2	Spread Sheet for Business / Human Resource Management (Any one)	*P* *T*	3	5
III	Discipline specific elective3/4	Credit Management / Business Legislations (Any one)	*T*	3	5
IV	Naan Mudhalvan Scheme	Personal investment*	*T*	2	2
V		Extension Activity@	*F*	1	-
		Total		21	30
		Grand Total		140	180

****** 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
***** Applicable to the students who absent / failed in Naan Mudhalvan Exam (Alternative Paper).
@ It includes NSS, NCC, YRC, Sports

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
Principles of Marketing	1	-	2	2	2	2	3	12
Business Mathematics and Statistics	2	3	2	2	2	2	2	15
Insurance and Risk Mgt.	1	1	3	3	1	1	2	12
Business Environment	1	1	2	3	1	1	3	12
-								
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	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-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: BUSINESS COMMUNICATION

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 business communication and **explain** the structural elements of business letters, banking/insurance correspondence, and secretarial duties.
CO2	**Apply** appropriate communication techniques and formal layouts to generate trade enquiries, insurance claims, and company secretarial documents in various business scenarios.
CO3	**Analyse** various barriers to communication and **examine** the differences between types of insurance, agency correspondence, and report structures to determine the most effective communication strategy.
CO4	**Evaluate** the effectiveness of different interview techniques and **create** professional artefacts including formal reports, comprehensive resumes, and digital profiles for career advancement.

Unit	Contents	No. of Hours
I	**Introduction to Business Communication** Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout.	**12**
II	**Trade Enquiries** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars.	**12**
III	**Banking & Insurance Correspondence** Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence.	**12**
IV	**Secretarial Correspondence** Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.	**12**
V	**Interview Preparation** Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile.	**12**
	TOTAL	**60**

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. Patten Shetty, 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 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	3	1	-	1	2	2	1	1	3	-	1	2
CO2	3	2	3	2	2	2	2	2	2	2	3	2	1	2
CO3	2	3	3	2	-	1	2	1	1	2	3	-	2	3
CO4	2	3	3	3	3	2	3	1	-	2	2	3	1	3
TOTAL	10	9	12	8	5	6	9	6	4	7	11	5	5	10

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	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	PO 3	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

SEC –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	Hours
	Digital Banking Products Digital Banking –Meaning – Features - Digital Banking Products -Features -	

I	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

SEC –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	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	**15**
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).	**15**
III	**Partnership Accounts - I** Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	**15**
IV	**Partnership Accounts - II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution.	**15**
V	**Accounting Standards for financial reporting (Theory only)** Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	**15**
	TOTAL	**75**
THEORY 20% & PROBLEMS 80%		

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 –PRINCIPLES OF MARKETING

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

Course Outcomes	
CO1	Define core marketing concepts and describe the evolution of marketing, market segmentation criteria, and the consumer buying decision process.
CO2	Apply the 4Ps of the Marketing Mix and pricing strategies to solve specific business scenarios and manage the stages of New Product Development.
CO3	Analyze the effectiveness of various promotion channels (Traditional vs. Digital) and differentiate between distribution channels for consumer and industrial goods.
CO4	Evaluate global marketing environments and recent trends (E-marketing, CRM) to design integrated marketing strategies and competitive research frameworks.

Unit	Contents	Hours
I	**Introduction to Marketing** Meaning–Definition and Functions of Marketing– Evolution conceptualizations – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing. **Market Segmentation** Meaning and definition- Benefits–Criteria for segmentation –Types of segmentation – Geographic – Demographic –Psychographic – Behavioral.	15
II	**Targeting and Positioning** Introduction to Consumer Behavior–Consumer Buying Decision Process and Post Purchase Behavior — Motives. Freud's Theory of Motivation.	15
III	**Product and Price** Marketing Mix—an overview of 4P's of Marketing Mix– Product Introduction to Stages of New Product Development – Product Life Cycle—Pricing – Policies - Objectives – Factors Influencing Pricing – Kinds of Pricing.	15
IV	**Promotions and Distributions** Elements of promotion–Advertising – Objectives – Kinds of	15

	Advertising Media- Traditional vs Digital Media -Sales Promotion – types of sales promotion – Personal Selling – Qualities needed for a Personal seller - Channels of Distribution for Consumer Goods - Channel Members – Channels of Distribution for Industrial Goods	
V	**Competitive Analysis and Strategies** Global market environment social responsibility – marketing – Recent trends in marketing – A basic understanding of E-marketing, M-marketing, E- tailing – CRM – Market Research – MIS and Marketing Regulation.	**15**
	Total	**75**
	Textbooks	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi.	
2	Dr. C. B. Gupta &Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr. Amit Kumar, Principles of Marketing, Shashi Bhawan Publishing House, Chennai.	
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi	
5	Neeru Kapoor Principles of Marketing, PHIL earning, New Delhi	

	Reference Books
1	Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behavior and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behavior, USA: Houghton Mifflin Company
5	Baker M, Marketing Management and Strategy, Macmillan Business, Bloom bury Publishing, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp

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	-	-	1	2	-	1	2
CO2	3	3	2	1	1	3	2	1	-	3	1	1	3	2
CO3	2	3	3	2	3	2	2	-	-	1	2	3	1	3
CO4	3	3	2	3	3	3	3	-	-	2	2	3	2	3
TOTAL	**11**	**10**	**9**	**6**	**7**	**10**	**9**	**1**	**0**	**7**	**7**	**7**	**7**	**10**

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Elective II –BUSINESS MATHEMATICS & STATISTICS

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

Course Outcomes

CO1	**Define, recall**, and explain the fundamental concepts of business mathematics and statistics, including the laws of indices, logarithms, types of annuities, progressions, and various measures of central tendency, variation, correlation, and time series.
CO2	**Apply** mathematical formulas and statistical tools to solve real-world business problems involving simple and compound interest, banker's discounts, annuities, and progressions.
CO3	**Analyse** business and economic data by calculating and interpreting measures of central tendency, dispersion, correlation coefficients, and regression lines to identify underlying patterns and relationships.
CO4	**Evaluate** time series trends and construct appropriate index numbers (such as cost of living and wholesale indices) to formulate data-driven business forecasts and support strategic decision-making.

Unit	Contents	No. of Hours
I	**Ratio** Ratio - Indices – types - positive indices – law of indices – negative indices – zero and utility indices – fractional indices. Logarithms – definition – property of logarithms – law of logarithms – common logarithm.	**12**
II	**Interest and Annuity** Banker’s Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	**12**

III	**Business Statistics Measures of Central Tendency** Arithmetic Mean, Geometric Mean - Harmonic Mean - Median - Quartile – Decile – Percentiles - Mode. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient of variance.	**12**
IV	**Correlation and Regression** Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	**12**
V	**Time Series Analysis and Index Numbers** Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	**12**
	TOTAL	**60**

	Textbooks
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks may be used	
	Web Resources
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

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	2	2	1	1	1	1	1
CO2	2	3	2	2	-	-	2	3	2	2	2	1	2	2
CO3	2	3	3	2	2	1	2	2	3	3	3	2	2	3
CO4	2	3	3	3	2	2	3	2	3	3	3	2	3	3
TOTAL	**9**	**11**	**9**	**8**	**4**	**3**	**9**	**9**	**10**	**9**	**9**	**6**	**8**	**9**

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II
ELECTIVE - II: INSURANCE AND RISK MANAGEMENT

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

Course Outcomes

CO1	**Explain** the fundamental principles, characteristics, and types of insurance contracts, including the regulatory framework of the IRDA Act 1999.
CO2	**Apply** the principles of risk management and insurance categories (Life and General) to determine appropriate coverage and claim settlement procedures for various scenarios.
CO3	**Analyze** the nuances between traditional and unit-linked policies, as well as the diverse risk transfer mechanisms like reinsurance and hedging within the economic landscape.
CO4	**Evaluate** the effectiveness of IRDA's prudential norms in protecting policyholders and **design** a comprehensive corporate or personal risk management strategy.

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 – Role of Insurance in Economic Development.	**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 – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	**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 and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.	**12**
V	**IRDA Act 1999** Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.	**12**
	TOTAL	**60**

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

MAPPING 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	2	1	-	2	3	-	-	1
CO2	3	3	2	1	-	2	2	1	1	3	2	-	1	2
CO3	3	3	1	2	1	2	2	2	-	3	2	1	2	2
CO4	2	3	2	3	2	3	3	1	1	3	3	2	1	3
TOTAL	**11**	**10**	**7**	**8**	**3**	**8**	**9**	**5**	**2**	**11**	**10**	**3**	**4**	**8**

3 – Strong, 2- Medium, 1- Low

ELECTIVE– II: BUSINESS ENVIRONMENT

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

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	No. of Hours
I	**An Introduction** The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	**12**

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

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

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**

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.

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.
CO4	**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 issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.	**9**

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. Generate a business idea using different techniques and describe sources of 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