

MANONMANIAMSUNDARANARUNIVERSITY

TIRUNELVELI - 12



B.COM_{PROFESSIONAL ACCOUNTING}

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 Professional Accounting is a three-year course provides students with a thorough understanding of business studies. Upon completion the students will be prepared for a long career in Accounting and other related fields. It prepares the graduates for an exciting career in the business world and to take ICA and other Competitive Exams.

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 there 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	50 Marks
	External	50 Marks
	Total	100 Marks
Practical Examination:	Internal	50 Marks
	External	50 Marks
	Total	100 Marks

9. QUESTION PAPER PATTERN

- 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 QUESTIO PAPER

MANONMANIAMSUNDARANAR UNIVERSITY TIRUNELVELI - 12 B.Com 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	K3

	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.	
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 PROFESSIONAL ACCOUNTING (2026–27 onwards)

Part	Course Code	Title of the Course	T/P/F	Credits	Hours
FIRST YEAR					
FIRST SEMESTER					
Part I		Language–Tamil	<i>T</i>	3	6
Part II		English	<i>T</i>	3	6
Part III		Core Paper I– Financial Accounting I	<i>T</i>	5	5
Part III		Core Paper II– Principles of Management	<i>T</i>	5	5
Part III	Anyone	Elective I–Business Economics Elective I–Indian Economic Development Elective I–Business Environment	<i>T</i>	3	4
Part IV	Anyone	Skill Enhancement Course SEC–1 Digital Banking / MS Office	<i>T</i> <i>P</i>	2	2
		Foundation Course FC - Fundamentals of Business Studies	<i>T</i>	2	2
		Total		23	30
SECOND SEMESTER					
Part I		Language–Tamil	<i>T</i>	3	6
Part II		English	<i>T</i>	3	4
Part III		Core Paper III– Financial Accounting II	<i>T</i>	6	6
Part III		Core Paper IV– Business Law	<i>T</i>	4	5
Part III	Anyone	Elective II–International Economics Elective II–Insurance and Risk Management Elective II–Computer Application in Business	<i>T</i> <i>T</i> <i>P</i>	3	4
Part IV	Any One	Skill Enhance Course SEC– 2 Internet Technology For Commerce/ Stock Market Operation / New venture Planning and Development	<i>T</i>	2	3
Part IV	Naan Mudhalvan	Cambridge English	<i>T</i>	2	2
		Total		23	30

SECOND YEAR					
THIRD SEMESTER					
Part I		Language–Tamil	<i>T</i>	3	6
Part II		English	<i>T</i>	3	6
Part III		Core Paper V– Corporate Accounting I	<i>T</i>	5	5
Part III		Core Paper VI– Company Law	<i>T</i>	4	4
Part III	Anyone	Elective III–Business Mathematics and Statistics Elective III–Working Capital Management Elective III–Spread Sheet for Business	<i>T</i> <i>T</i> <i>P</i>	3	3
Part IV	Anyone	Skill Enhance Course SEC– 3 Office Management and Secretarial Practice / Clearing and Forwarding in Import and Export	<i>T</i>	2	2
		EVS	<i>T</i>	2	2
	Naan Mudhalvan	Goods and Service Tax *	<i>T</i>	2	2
		Total		24	30
FOURTH SEMESTER					
Part I		Language–Tamil	<i>T</i>	3	6
Part II		English	<i>T</i>	3	6
Part III		Core Paper VII– Corporate Accounting II	<i>T</i>	5	5
Part III		Core Paper VIII– Principles of Marketing	<i>T</i>	4	4
Part III	Anyone	Elective IV– Research Methodology ** Elective IV–Operations Management Elective IV- R Programming	<i>T</i> <i>T</i> <i>P</i>	3	3
Part IV	Anyone	Skill Enhance Course SEC– 4 Fundamentals of Fintech / Filing of GST Returns	<i>T</i>	2	2
		Value Education	<i>T</i>	2	2
	Naan Mudhalvan	Logistics and Supply Chain Management *	<i>T</i>	2	2
		Total		24	30

FIFTH SEMESTER

Part	Subject Status	Title	T/P/F	Credit	Hour
III	Core9	Cost Accounting	<i>T</i>	4	5
III	Core10	Banking Law & Practice	<i>T</i>	4	5
III	Core11	Income Tax Law & Practice	<i>T</i>	4	5
III	Core12	Elements of E-Commerce/ Project with Viva-Voce **	<i>T</i>	3	5
III	Discipline Specific Elective 1/2	Operation Research / Strategic Management (Anyone)	<i>T</i>	3	4
IV	Discipline Specific Elective 3/4	Python Programming / Human Resource Management (Any One)	<i>P</i> <i>T</i>	3	4
IV	Naan Mudhalvan Scheme	Agricultural Economy of India *	<i>T</i>	2	2
		Internship/Industrial visit/Field visit/ Knowledge Upgradation Activity #	<i>F</i>	2	-
		Total		25	30

SIXTH SEMESTER

Part	Subject Status	Title	T/P/F	Credit	Hours
III	Core13	Special Accounts	<i>T</i>	4	6
III	Core14	Management Accounting	<i>T</i>	4	6
III	Core15	Industrial Law	<i>T</i>	4	6
III	Discipline Specific Elective 1/2	Auditing and Corporate Governance / Business Taxation (Any one)	<i>T</i>	3	5
III	Discipline Specific Elective 3/4	Computerized Accounting System / Indian Accounting Standards (Any One)	<i>P</i> <i>T</i>	3	5
IV	Naan Mudhalvan	Personal Investment *	<i>T</i>	2	2
V		Extension Activity @	<i>F</i>	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 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
International Economics	2	2	2	1	1	2	3	13
Insurance and Risk Mgt.	1	1	3	3	1	1	2	12
Computer Application in Business	2	1	1	1	1	1	1	08
-								
Total Score of all Courses contributing to PSO								

14. DETAILED SYLLABUS

FIRST YEAR – SEMESTER –

ICORE – 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.	
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	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. Units of Production Method – Cost Method vs Revaluation 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 – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
TOTAL		75
THEORY 20% & PROBLEM 80%		

Textbooks	
1.	S.P.JainandK.L.NarangFinancialAccounting-I,KalyaniPublishers,New Delhi.
2.	S.N.Maheshwari,FinancialAccounting,VikasPublications, Noida.
3.	ShuklaGrewalandGupta,“AdvancedAccounts”,volume1,S.ChandandSons, New Delhi.
4.	RadhaswamyandR.L.Gupta:AdvancedAccounting,SultanChand,New Delhi.
5.	R.L.GuptaandV.K.Gupta,“FinancialAccounting”,SultanChand,NewDelhi.
ReferenceBooks	
1.	Dr.ArulanandanandRaman:AdvancedAccountancy,Himalaya Publications,Mumbai.
2.	Tulsian,AdvancedAccounting,TataMcGrawHills,Noida.
3.	CharumathiandVinayagam,FinancialAccounting,S.ChandandSons, NewDelhi.
4.	GoyalandTiwari,FinancialAccounting,TaxmannPublications,New Delhi.
5.	RobertNAnthony,DavidHawkins,KennethA.Merchant,Accounting:Text and Cases. McGraw-Hill Education, Noida.
WebResources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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 –

ICORE–II:PRINCIPLESOFMANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
CourseOutcomes									
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 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, and the impact of modern work arrangements-"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	IntroductiontoManagement 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-FunctionsofManagement-TrendsandChallengesof Management. Managers – Qualification – Duties &Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scopeand Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – ManagementbyObjective(MBO).DecisionMaking:Meaning– Characteristics – Types - Steps in Decision Making – Forecasting.								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.C.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	KSundhar,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	Griffin,Management principles and applications,Cengage learning,India.	
4	H.Mintzberg-The Nature of Managerial Work,Harper&Row,New York.	
5	Eccles,R.G.&Nohria,N.Beyond the Hype:Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks may be used		
Web Resources		
1	http://www.universityofcalicut.info/sy1/management	
2	https://www.managementstudyguide.com/manpower-planning.htm	
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392	

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

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**ElectiveI –BusinessEconomics**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
ElectiveI	4				3	4	25	75	100
CourseOutcomes									
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 on organizational performance and examine the relationships between production laws, 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	IntroductiontoEconomics 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	ConsumerBehaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties –Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods:Normal,InferiorandGeffenGoods-DerivationofIndividual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12

IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium	12
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition – Oligopoly – Meaning – features, “Kinked Demand” Curve	12
	TOTAL	60
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 Nicole, 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	Ramsingh and Vinay Kumar, Business Economics, Thakur Publication Pvt.Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks Maybe Used		

WebResources	
1	https://youtube.com/channel/UC69-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

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

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

FIRST YEAR– SEMESTER–I

Elective1-Indian EconomicDevelopment

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective I	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								No. of Hours
I	Economic Development and Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.								12
II	Economic Development Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit-Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12

V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.	12
	TOTAL	60
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K.Puri, S.K.Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.	
4	Nitin Singhania, Indian Economy, Mc.Graw 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 Chakravarty: Development Planning-Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.	
4	Mier, Gerald, M: Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, Micheal P: Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks may be used		
Web Resources		
1	http://www.jstor.org	
2	http://www.indiastat.com	
3	http://www.epw.in	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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 –**IElectiveI–BUSINESSENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
CourseOutcomes									
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	AnIntroduction TheConcept ofBusinessEnvironment-ItsNatureand Significance –ElementsofEnvironment-BriefOverviewofPolitical–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	SocialandCulturalEnvironment 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 ofBusiness.							12	
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – MacroEconomic ParameterslikeGDP -Growth RateofPopulation – Urbanization-FiscalDeficit–PlanInvestment–PerCapita IncomeandtheirImpactonBusinessDecisions.							12	
V	TechnologicalEnvironment Technological Environment –Concept -Meaning -Featuresof Technology-Sources of Technology Dynamics - Transfer of Technology-ImpactofTechnologyonBusiness-Statusof TechnologyinIndia-DeterminantsofTechnologicalEnvironment.							12	
	TOTAL							60	

Textbooks	
1	C.B.Gupta,BusinessEnvironment,Sultan Chand&Sons, NewDelhi
2	FrancisCherunilam,BusinessEnvironment,HimalayaPublishingHouse, Mumbai
3.	Dr.V.C.Sinha,BusinessEnvironment,SBPDPublishingHouse,UP.
4.	Aswathappa.K,EssentialsofBusinessEnvironment,HimalayaPublishing House, Mumbai
5.	RosyJoshi,Sangam Kapoor&PriyaMahajan,BusinessEnvironment, KalyaniPublications,NewDelhi
ReferenceBooks	
1.	Veenakeshavpailwar,BusinessEnvironment,PHILearningPvtLtd,New Delhi
2.	Shaikhsaleem,BusinessEnvironment, Pearson,New Delhi
3.	S.Sankaran,BusinessEnvironment,MarghamPublications, Chennai
4.	NamithaGopal,BusinessEnvironment,VijayNicoleImprints Ltd.,Chennai
5.	IanWorthington,ChrisBritton,EdThompson,TheBusinessEnvironment, F T Prentice Hall, New Jersey
NOTE:LatestEditionofTextbooksMaybeUsed	
WebResources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

**MAPPING WITH PROGRAMME OUTCOMES AND
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 Enhancement Course SEC-1

DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100
Course Outcomes									
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	6

	POS in Retail Business.	
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. Pacific Books International, 2016.
4. Uppal R. K. 2017 E-Banking: The Indian Experience. Bharti Publications, 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_PRACTICE.pdf
- 2 <http://www.himpub.com/documents/Chapter1859.pdf>.

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
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:	
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 EXT function – LEFT	6

	Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.	
V	Microsoft PowerPoint: 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: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying linespacing, 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 timetable 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-Databy using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 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 spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous text, 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: Top to 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 colour, and in corporate word art to adjust font colour.

Text Books:

1. AFirstCourseincomputers BasedonWindows8andMSOffice2013)bySanjay Saxena, Edition2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. FundamentalsofInformationTechnology&MSOfficebyBhullarMS, Ramanpreet Kaur, Edition2015, Kalyani Publishers Ludhiana
3. Excel2019–All-in-onebyLokeshLalwani, Edition2019, BPB Publications; 1st edition(1Jauary2019); BPB Publication
4. JordanGoldmeter2014AdvancedExcelEssentials FriendsafaPress USA

Supplementary Readings:

1. SterlingLibsFcca2016AdvancedExcel:HowtouseVlookup&Index Matchfunction Straight Publications USA
2. ChrisUrban2016AdvancedExcelforProductivityUSA
3. LokeshLalwani2019Excel2019AllinOne);BPB Publication USA
4. .RituArora2018AdvancedExcel2016BPB PublicationsNewDelhi

Web Reference:

- 1 <https://www.klientsoltech.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 PROGRAMME 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
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3– Strong,2-Medium,1-Low

**FOUNDATIONCOURSE(OR) BRIDGE COURSE
FUNDAMENTALSOFBUSINESSSTUDIES**

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 programme.

Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1	Describe the fundamental concepts of commerce, bookkeeping, and marketing, and explain the principles of the barter system and accounting types.
CO2	Apply double-entry accounting rules to classify accounts and calculate tax liabilities or product pricing based on established legal and market standards.
CO3	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: DefinitionofCommerce-ImportanceofCommerce- Meaningofbarterssystem– 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	6

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	Radhaswamy 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	SP 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. Grawhills, 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 PROGRAMME
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

FIRST YEAR – SEMESTER –**II CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
CourseOutcome									
LO1	Describe and Explain the fundamental concepts, essentials, and classifications of contracts under the Indian Contract Act.								
LO2	Apply legal provisions governing the performance, discharge, and breach of contracts to real-world business scenarios.								
LO3	Analyze the distinct legal frameworks governing special contracts, including Indemnity, Guarantee, Bailment, and Pledge.								
LO4	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							No.ofHours	
I	ElementsofContract 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	PerformanceofContract Meaning of Performance, Offer to Perform, DevolutionofJoint 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	ContractofIndemnityandGuarantee 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	MCKuchhal & Vivek Kuchhal, Business law, S.Chand Publishing, New Delhi	
4	M.V.Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
Reference Books		
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.	
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.	
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.	
5	M.R.Sreenivasan, Business Laws, Margham Publications, Chennai.	
NOTE: Latest Edition of Textbooks may be used		
Web Resources		
1	www.cramerz.com www.digitalbusinesslawgroup.com	
2	http://swcu.libguides.com/buslaw	
3	http://libguides.slu.edu/businesslaw	

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
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-International Economics

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	25	75	100
Course Outcomes									
CO1	Describe the fundamental concepts of internal versus international trade, the structure of the Balance of Payments (BOP), foreign exchange rate theories, and the foundational objectives of global financial institutions like the IMF and World Bank Group.								
CO2	Apply the mechanisms of international trade theories (such as comparative advantage or opportunity cost) and exchange rate policies to solve practical scenarios related to trade flows, currency valuation, and balance of payments corrections.								
CO3	Analyse the structural components of a nation's Balance of Payments, the implications of the Leontief Paradox, and the relationship between international trade dynamics and domestic economic growth.								
CO4	Evaluate the effectiveness of international monetary policies, structural adjustments, and multilateral financial institutions (IMF, IBRD, ADB) in managing economic crises, and formulate strategic recommendations for nations like India navigating global trade and financial systems.								
UNIT	Contents								No. of Hours
I	Internal and International Trade – Distinction - Theories of International trade: Classical theories - Adam Smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory – Heckscher–Ohlin's Modern theory – International trade and factor price – Leontief Paradox - International trade and economic growth.								12

II	Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade.	12
III	Foreign Exchange Rate: Theories-Mint Parity Theory, Purchasing Power Parity Theory-Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.	12
IV	International Monetary System: Bretton Woods Conference–IMF- Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF	12
V	International Financial Institutions: IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India.	12
	Total	60
Textbooks		
1.	Anupama Tandon, International Economics, Kalyani Publishers, New Delhi	
2.	DND Wivedi, International Economics Theory and Policy, Vikas Publishing, Noida	
3.	Dr.S.Sankaran, International Economics, Margham Publications, Chennai	
4.	DMMithani, International Economics, Himalaya Publishing House, Mumbai	
5.		
Reference Books		
1.	Charles Kindleberger's, International Economics, Richard D Irwin, Inc., US	
2.	Paul R. Krugman, International Economics, Pearson, New Delhi	
3.	Dr.S.Sankaran, Principles of Economics, Margham Publications, Chennai	
4.	H,C.Bhatia, International Economics, Vikas Publishing House, Noida	
Web Resources		
1.	www.ocw.mit.edu	
2.	www.economicsnetwork.ac.in	
3.	www.ibsstudy.wixsite.com	

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

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

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	Describe the fundamental concepts, principles, and types of insurance, and explain the regulatory role, powers, and functions of the IRDA Act 1999 in protecting policyholders' interests.								
CO2	Apply the distinct principles of life and general insurance to select appropriate products, including traditional/unit-linked policies, fire, marine, and motor insurance, for various individual and group scenarios.								
CO3	Analyse potential personal and corporate organizational risks to systematically identify, evaluate, and classify losses for effective risk reduction, transfer, or financing strategies.								
CO4	Evaluate the validity of general insurance claim settlements under regulatory norms, and formulate a comprehensive risk management and insurance plan tailored to corporate or personal requirements.								
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), John Wiley & sons, New Jersey.	
2	P.K.Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.	
3	Dr.Sunilkumar, Insurance and Risk Management, Golgati publishers, New Delhi.	
4	Nalini Prava Tripathy, 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 PROGRAMME
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
CO2	3	2	3	1	-	1	2	3	1	-	2	-	1	2
CO3	2	3	2	3	1	2	1	2	-	1	3	2	-	3
CO4	2	3	3	3	2	3	3	3	1	1	3	2	2	3
TOTAL	10	8	9	7	3	8	8	10	2	2	9	4	5	9

3– Strong,2-Medium,1-Low

FIRST YEAR– SEMESTER– II

ElectiveII-Computer ApplicationinBusiness

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	2		2		3	4	50	50	100
CourseOutcomes									
LO1	Describe the fundamental concepts of word processing, presentation software, and spreadsheets, and explain the utility of core features like templates, formatting tools, and mail merge in documentation.								
LO2	Apply formatting techniques, media integration, and data linking to produce professional business documents, automated mail merges, and interactive business presentations.								
LO3	Analyse complex datasets by organizing worksheets, utilizing advanced formulas (mathematical, statistical, financial, and logical), and structuring multiple spreadsheets to uncover business insights.								
LO4	Evaluate financial and statistical metrics (such as capital budgeting, depreciation, and regression) to design and construct comprehensive business models, payroll systems, and analytical dashboards in a spreadsheet environment.								
Unit	Contents								No.ofHours
I	WordProcessing Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and PageFormatting, Header and Footer.								12
II	Mail Merge Tables-Inserting, Filling and Formatting a Table-Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								12
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media–Design–Transition–Animation- Slideshow. Creating Business Presentations.								12
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								12
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.								12
	TOTAL								60

THEORY 20% & PROBLEMS 80%

List of Practical:

- 1) Write a business letter by using the features viz., autocorrect, autotext, bullets, numbering, and paragraph formatting.
- 2) Use the template in word document with features of page formatting, header and footer, and effective use of find and replace option.
- 3) Printing personalized postcards or newsletters for mailing to customers, based on their interests or purchase behavior.
- 4) Creating purchase orders addressed to different suppliers with unique details such as quantities, product descriptions, prices, and demo video.
- 5) Prepare the slides by using different fonts, inserting images and tables, and media designs.
- 6) Create a business presentation to enhance its quality with transition and animation.
- 7) Sending personalized invitation to the events like business conferences, seminars, webinars, or company events by merging attendee names, event details, and dates.
- 8) Prepare a worksheet using formula to calculate and present cash flow from operating, investing, and financing activities.
- 9) Print a project report involving multiple spreadsheets or arranging charts and graphs.
- 10) Designing and preparing a balance sheet using spreadsheet tools.
- 11) Sorting data in ascending or descending order, sorting by multiple columns and applying rules for highlighting specific data (e.g., highlighting values above a threshold, using color scales).
- 12) Create a spreadsheet in the areas of payroll statement, and capital budgeting.
- 13) Perform the statistical tools of correlation and regression in worksheet.

Textbooks	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business, Mumbai, Maharashtra.
4	Peter Norton, "Introduction to Computers" - Tata McGraw-Hill, Noida.
5	Renu Gupta: Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
Reference Books	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr. R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach, MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

WebResources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

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

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, InfoSpace, whoWhere, Yahoo – Subscriptions and Channels – Web Sites – Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.								9
	TOTAL								45

TEXT BOOKS

1. Alexis Leon and Mathews Leon-Internet for everyone, LeonTechworld, 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. Comer-Computer Networks and Internet, PHI (Addison Wesley Longman), New Delhi, 2001.
2. Minoli Daniel–Internet & Internet Engineering, Tata McGraw Hill, New Delhi, 2000

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
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; SME IPOs 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	9

	Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.	
	Total	45

Practical Exercises:

The learners are required to:

7. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
8. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
9. 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).
10. 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: Prentice Hall Press. Machiraju, H.
4. Machiraju, H. R. 2019. Merchant Banking. New Delhi: New Age Publishers.

Supplementary Readings:

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. 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 PROGRAMME
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
					1	2	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.
LO5:	

Unit	Contents	No. of Hours
I	Starting New Ventures: Meaning and features. Opportunity identification. The research 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 IP 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).LaunchingNew Ventures:AnEntrepreneurialApproach.Boston:CengageLearning
- 2.Barringer,B.R.,&Ireland,R.D.(2015).Entrepreneurship:SuccessfullyLaunchingNew Ventures.London: Pearson.
- 3.Kuratko,D.F.,&Rao,T.V.(2012).Entrepreneurship:ASouth-AsianPerspective.Boston:Cengage Learning
- 4.DonoldFKuratko andJeffreyS Honsby2021New VentureManagement 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.DavidButler2006EnterprisePlanningandDevelopmentRoutledgeUSA
- 3.DavidButler2014BusinessPlanningforNew Ventures:AGuidetoStartup,RoutledgeUSA
- 4.RobertNLussierJoel Corman2014EntrepreneurialNew VentureSkills RoutledgeUSA

Note: Latest edition of the books may be used.

MAPPING OF COURSE OUTCOMES AND PROGRAMME 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