

D.K.M COLLEGE FOR WOMEN-AUTONOMUS

SAINATHAPURAM-VELLORE-1

AFFILIATED TO THIRUVALLUVAR UNIVERSITY

ACCREDITED BY NAAC WITH A GRADED WITH A CGPA OF 3.22 OUT OF 4 IN THE 4TH CYCLE



UNDERGRADUATE PROGRAMME IN COMMERCE

Curriculum and Syllabus for

B.Com. General

(With effect from the Academic Year 2024-25)

JUNE 2024

Note: The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCH based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.

PROGRAMME OBJECTIVE:

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

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme :	B.COM GENERAL
Programme Code :	
Duration :	3 Years (UG)

PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study

PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.

PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

PO4: Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.

- PO6: Research-related skill:** A sense of inquiry and capability for asking relevant / appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation,
- PO7: Co-operation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.
- PO8: Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.
- PO9: Reflective thinking:** Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
- PO10: Information/Digital Literacy:** Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.
- PO11: Self-directed learning:** Ability to work independently, identify appropriate resources required for a project and manage a project through to completion.
- PO12: Multicultural competence:** Posses knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
- PO13: Moral and Ethical awareness /reasoning:** Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO14: Leadership readiness/qualities: Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.

PO15: Life Long Learning: Ability to acquire knowledge and skills, including “learning how to learn” , that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.

Programme Specific Outcomes:

PSO1 – Placement:

To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.

PSO2 – Contribution to Business World:

Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.

PSO3 – Contribution to the Society:

To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.

SECONDYEAR

D.K.M. COLLEGE FOR WOMEN (AUTONOMOUS), VELLORE-1

DEPARTMENT OF COMMERCE B.COM-GENERAL

(With effect from 2024 – 2025)

CBCS PATTERN WITH OUTCOME BASED EDUCATION – COURSE STRUCTURE

FIRSTYEAR							
FIRSTSEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I		Language I Tamil I Hindi I Urdu I	3	6	25	75	100
Part II		English I	3	6	25	75	100
Part III		Core Paper I–Financial Accounting I	5	5	25	75	100
		Core Paper II-Principles of Management	5	5	25	75	100
		Elective I- Business Communication	3	4	25	75	100
		Elective I-Business Environment					100
		Elective I- Business Economics					100
Part IV		SEC–1–Stress Management	2	2	25	75	100
		Foundation Course FC –Basics in Commerce	2	2	25	75	100
TOTAL			23	30			
FIRSTYEAR							
SECOND SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I		Language II Tamil II Hindi II Urdu II	3	6	25	75	100
Part II		English II	3	6	25	75	100
Part III		Core Paper III–Financial Accounting II	5	5	25	75	100
		Core Paper IV-Business Law	5	5	25	75	100
		Elective II-Insurance and Risk Management	3	4	25	75	100
		Elective II-Business Legislation Laws			25	75	100
		Elective II–Indian Economic Development			25	75	100
Part IV		SEC– 2 –Interview Skills & Career Development	2	2	25	75	100
		SEC – 3 – MS Word for Commerce	2	2	25	75	100
TOTAL			23	30			

***Optional - Commerce Lab with Extra Credit 1 to 3**

THIRDSEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I		Language III Tamil III Hindi III Urdu III	3	6	25	75	100
Part II		English III	3	6	25	75	100
Part III		Core Paper V- Corporate Accounting I	5	5	25	75	100
		Core Paper VI-Company Law	5	5	25	75	100
		Elective III– International Trade	3	4	25	75	100
		Elective III–Business Mathematics & Statistics			25	75	100
		Elective III–E-Commerce			25	75	100
Part IV		SEC–4 Leadership Skills and Personality Enrichment	1	1	25	75	100
		SEC– 5 Accounting using Excel	2	2	25	75	100
		Environmental Studies	-	1	--	--	--
TOTAL			22	30			
SECONDYEAR							
FOURTHSEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I		Language IV Tamil IV Hindi IV Urdu IV	3	6	25	75	100
Part II		English IV	3	6	25	75	100
Part III		Core Paper VII– Corporate Accounting II	5	5	25	75	100
		Core Paper VIII- Principles of Marketing	5	5	25	75	100
		Elective IV–Financial Services	3	3	25	75	100
		Elective IV–Computer Application in Business					
		Elective IV- Operations Research					
Part IV		SEC6–Drafting Business Correspondence	2	2	25	75	100
		SEC7– Basics of Power Point Presentation	2	2	25	75	100
		Environmental Studies	2	1	—	—	—
TOTAL					25	30	—

THIRDYEAR							
FIFTHSEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part III		Core Paper IX–Cost Accounting I	4	5	25	75	100
		Core Paper X- Banking Law and Practice	4	5	25	75	100
		Core Paper XI– Income Tax Law and Practice I	4	5	25	75	100
		Core Paper XII– Auditing and Corporate Governance	4	5	25	75	100
		Discipline Specific Elective 1/2 – Financial Management (OR) Indirect Taxation	3	4	25	75	100
		Discipline Specific Elective 3/4 –Human Resource Management (OR) Office Management & Secretarial Practice	3	4	25	75	100
Part IV		Value Education	2	2	25	75	100
		Summer Internship/ Industrial Training	2	-	25	75	100
TOTAL			26	30			
THIRDYEAR							
SIXTHSEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part III		Core Paper XIII–Cost Accounting- II	4	6	25	75	100
		Core Paper XIV-Management Accounting	4	6	25	75	100
		Core Paper XV-Income Tax Law and Practice II	4	6	25	75	100
		Discipline Specific Elective 5/6- Entrepreneurial Development (OR) Consumerism and Consumer Rights	3	5	25	75	100
		Discipline Specific Elective 7/8- Logistics and Supply Chain Management (OR) Advertising and Salesmanship	3	5	25	75	100
Part IV		General awareness for Competitive Examination	2	2	25	75	100
Part V		Extension Activity	1	-	-	-	100
TOTAL			21	30	-	-	-
GRANDTOTAL			140	180			

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	2	23
Part V	-	-	-	-	-	1	1
Total	23	23	22	25	26	21	140

Part	Subject	Papers	Credit	Total credits	Marks	Total Marks
I	Language	4	3	12	100	400
II	English	4	3	12	100	400
III	Core Paper	8	5	40	100	1500
	Core Paper	7	4	28	100	
	Elective Paper	4	3	12	100	400
	Discipline Specific Elective	4	3	12	100	400
IV	Skill Enhancement Course	6	2	12	100	700
	Skill Enhancement Course	1	1	1	100	
IV	Environmental Studies	1	2	2	100	100
IV	Value Education	1	2	2	100	100
IV	Foundation Course	1	2	2	100	100
IV	General Awareness for Competitive Examination	1	2	2	100	100
IV	Internship	--	2	2	100	100
V	Extension activity	--	1	1	100	100
Total		42		140		4400

D.K.M. COLLEGE FOR WOMEN (AUTONOMOUS), VELLORE-1
DEPARTMENT OF COMMERCE B.COM-GENERAL
(With effect from 2024 – 2025)
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

Learning Objectives

LO1 To understand the basics of recording transactions, preparing financial statements, and identifying errors

LO2 To learn how to compile the financial statements for a business

LO3 To gain knowledge for asset depreciation over time and handle bills of exchange

LO4 To extract financial information from incomplete records

LO5 To learn about the accounting treatment for royalties, lease agreements, and insurance claims

Prerequisites: Should have studied Accountancy in XII Standard

Unit	Contents	No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books - Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – 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 Model 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%		
CO	Course Outcomes	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Effectively manage bills of exchange and other financial instruments in transactions, ensuring compliance with accounting standards	
CO4	Interpret financial data from incomplete records and prepare financial statements	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	
Textbooks		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai	

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, Taxman 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/mesharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

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

3 – Strong, 2- Medium, 1- Low

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
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To identify and apply effective communication strategies to overcome barriers in workplace communication								
Prerequisites: Should have studied Commerce in XII Standard									
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
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Acquire the skills to adeptly recruit, select, and manage personnel utilizing contemporary staffing techniques	
CO5	Possess the ability to proficiently motivate, communicate, lead, coordinate, and control within organizational contexts	
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	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	Griffffin, 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/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

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

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

3 – Strong, 2- Medium, 1- Low

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
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To compose effective banking correspondence and understand different insurance types								
LO4	To understand secretarial duties, classify correspondence, and draft letters and meeting minutes.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Standard									
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

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Acquire the skill to handle inquiries, execute orders and manage credit inquiries.
CO3	To write effective letters for banking and insurance, understand different types of insurance, and communicate with agencies
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
ELECTIVE– I: BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social and Cultural Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment / Technological Environment								
Prerequisites: Should have studied Commerce in XII Standard									
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
Course Outcomes		
CO1	Remember the nexus between environment and business.	
CO2	Apply the knowledge of Political Environment in which the businesses operate.	
CO3	Analyse the various aspects of Social and Cultural Environment.	
CO4	Evaluate the parameters in Economic Environment.	
CO5	Create a conducive Technological Environment for business to operate globally.	
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 WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

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
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Standard									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12

III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal 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 Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12
V	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
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	

Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nicole, Chennai.
4	T.P Jain, Business Economics, Global Publication Private. 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 Private 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 WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

**SKILL ENHANCEMENT COURSE
SEC 1- STRESS MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	-	1	-	2	2	25	75	100
Learning Objectives									
LO1	To understand the concept of stress.								
LO2	To know the different sources of stress.								
LO3	To gain knowledge on managing the stress.								
LO4	To learn the benefits of time monitor.								
LO5	To acquire the skill on physical methods of Sitting Asanas, Meditation and Counselling for mental health and stress reduction.								
Unit	Content							No. of Hours	
I	INTRODUCTION TO STRESS Meaning and Definition - Stages of stress at work -Personal types of stress - Eustress stress versus distress.							5	
II	SOURCES OF STRESS Stress and health - Physiological stress - Psychological stress - Different approaches to stress.							5	
III	STRESS MANAGEMENT Meaning - How to manage stress at work and personal life - Stress diary - Learning to relax - Time management.							7	
IV	TIME MONITOR Benefits of using a planner - Time budget – Time monitor – Benefits of making schedule.							7	
V	THEORY & PRATICALS Theory: Yoga – Meaning and Definition - Asanas - Meaning and Types – Meditation and Counselling – Meaning. Practical: Sitting Asanas – Meditation – Counselling.							6	
	Total							30 Hours	

Course Outcomes	
CO1	To understand the meaning of stress and personal type of stress.
CO2	To make them understand the general sources of stress.
CO3	To understand the concept of stress management and benefits of stress dairy.
CO4	To make them analysed about time budget and time monitor.
CO5	To make Physical methods of Loosing exercises, Pranayama and Meditation for stress reduction.
Text Books	
1.	Dr. Shukla Ajya Stress Management, Unicorn Books Private Limited, 2022.
2.	Dr. Anjali Ghanekar, Managing Stress, Everest Publishing House.2021
Reference Books	
1.	Olpin, M. & Hesson, M. (2015), Stress Management for Life: A Research-Based Experiential Approach, 4 th Edition, Wordsworth Publishing.
2.	Dr.Vivek Bindra (2021) Effective Planning and Time Management, Bloomsbury India Private Limited, 2021
Web Resources	
1.	https://www.helpguide.org/articles/stress/stress-management.html
2.	https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/stress-relievers
3.	https://www.verywellmind.com/the-benefits-of-yoga-for-stress-management

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	3	2	3	3	3
CO2	3	2	3	3	2	3
CO3	3	3	3	2	3	2
CO4	2	3	2	3	3	3
CO5	2	3	3	2	3	2
Total	12	14	13	13	14	13
Average	2.4	2.8	2.6	2.6	2.8	2.6

3- Strong; 2- Medium; 1- Low

FIRST YEAR – SEMESTER – I

FOUNDATION COURSE (FC): BASICS OF COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2	-	-	-	2	2	25	75	100
Learning Objectives									
LO1	To understand the foundation of Business								
LO2	To familiarize with various forms of Business Organization								
LO3	To acquire knowledge on Business Services								
LO4	To impart knowledge on various sources of Business Finance								
LO5	To understand the Social Responsibility of Business								
Unit	Contents								No. of Hours
I	Foundation of Business Concept of Business – Objectives of Business - Characteristics-Comparison of Business, Profession and Employment–Classification of Business Activities – Business Risk - Role of Business in the Development of Economy.								6
II	Forms of Business Organization Sole Proprietorship–Partnership–Limited Liability Partnership – Public Private Partnership – Co-operative Society - Company – Public Company – Private Company – One Person Company –Joint Venture.								6
III	Business Services Banking–Insurance-Logistics-Telecom Services Health & Wellness-IT/ITES– Software as a Service (SaaS) – Consultancy – Outsourcing-Education & Training– Hospitality–Travel & Tourism – Food & Catering.								6
IV	Business Finance Business Finance- Meaning and Nature–Significance Objectives and Scope– Function Financial Executive in an Organization -Sources of Business Finance – Factors influencing choice of Business Finance.								6
V	Social Responsibility of Business Concept of Social Responsibility– Need for Social Responsibility –Kinds of Social Responsibility–Business and Environmental Protection– Role of Business in Environmental Protection-Business Ethics.								6
	TOTAL								30

Course Outcomes	
CO1	Understand the various concepts of Business
CO2	Comprehend the various forms of Business Organisation
CO3	Acquire knowledge on Services of Business
CO4	Know the concept of Business Finance
CO5	Realise the Social Responsibility of Business
Textbooks	
1	11 th Standard Commerce Text Book for Tamilnadu Higher Secondary First Year
2	12 th Standard Commerce Text Book for Tamilnadu Higher Secondary Second Year
3	Business Studies for Class 11 NCERT Text Book
4	Business Studies for Class12 NCERT Text Book
5	Business Organisation, C.D. Balaji & Dr.G.Prasad, Margham Publication,Chennai.
Reference Books	
1	Business Organisation & Management by Dr.Padmakar Asthana, Dr.I.Mahai), Sahitya Bhawan Publications Agra
2	Business Organisation by Dr.F.CSharma, SBPD Publications
3	Sahitya Bhawan Class 11 Business Studies book based on NCERT
4	Case Studies Mentor in Business Studies Class-XII
5	Allin One Business Studies CBSEClass 12 by Akash Sharma Chandini Sahni
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=9Oz8TdKwUG8&pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D
2	https://www.youtube.com/watch?v=0ly_Q8DtL2U&pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D
3	https://www.youtube.com/watch?v=oXmdG6ZcVoc&pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	M	S	M	S	S	S
CO2	S	M	S	S	M	S
CO3	S	S	S	M	S	M
CO4	M	S	M	S	S	S
CO5	M	S	S	M	S	M

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
	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	Students will gain Knowledge to manage branch and departmental accounts effectively.								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement.								
LO4	To understand the accounting procedures for partnership changes: admission, retirement, death.								
LO5	To comprehend dissolution procedures in partnership accounting: methods, asset settlement, and insolvency.								
Pre-requisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. of Hours	
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							15	

II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	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%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	

Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. 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, Margham Publishers, Chennai.
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha &Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
Reference Books	
1	Dr. S.N. Maheshwari: 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 McGraw Hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

	PO1	PO2	PO3	PO 4	PO 5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To explore contract basics: validity, types, offers, consideration, capacity, consent, legality								
LO2	To understand the principles underlying performance contracts and their associated legal implications								
LO3	To understand indemnity, guarantee, surety's liability, rights, discharge, in concise terms								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15

IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawnor 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
Course Outcome		
CO1	Explain the Objectives and significance of Mercantile law	
CO2	Understand the clauses and exceptions of Indian Contract Act.	
CO3	Understand indemnity and guarantee contracts, surety's responsibilities, and discharge	
CO4	To understand and apply principles of bailment and pledge	
CO5	Explain the various provisions of Sale of Goods Act 1930	
Textbooks		
1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi	
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
Reference Books		
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.	
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.	
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.	
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.	

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic features and concept of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To manage risks effectively, including identifying and evaluating potential losses								
LO5	To gain knowledge of the IRDA Act 1999, including its purpose, functions, and protections								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – 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 – 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 - Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual. – Personal Risk Management.								12

V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) Act 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

Course Outcomes

CO1	Understand insurance basics and role in the economy.
CO2	Learn about LIFE insurance fundamentals, including principles, features, and various types of policies.
CO3	Grasp general insurance principles and claims settlement procedures.
CO4	Know risk management concepts, including managing risks at corporate and personal levels.
CO5	Comprehend the IRDA Act 1999, its purpose, functions

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.
6	Dr. A. Murthy Principles & Practice of Insurance Margham Publications, Chennai

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, Golgotia publishers, New Delhi.
4	Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	AnandGanguly – Insurance Management, New Age International Publishers.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE - II: BUSINESS LEGISLATION LAWS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the Factories Act, 1948								
LO2	To provide insights on the Foreign Exchange Management Act, 1999								
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
LO4	To enable the students to learn about the Competition Act 2002								
LO5	To familiarise the students about the existence of Intellectual Property Rights								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.								12
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								12

III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	12
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	12
V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	12
	TOTAL	60
Course Outcomes		
CO1	Acquire knowledge on Factories Act, 1948	
CO2	Analyse the role of Foreign Exchange Management Act, 1999	
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002	
CO4	Evaluate the importance of Competition Act, 2002	
CO5	Gain knowledge on Intellectual Property Rights	
Textbooks		
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida	
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi	
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi	
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi	
5	Dr. S. Sankaran, Business Regulatory Framework, Margham Publications, Chennai	

Reference Books	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To analyse the interplay between population dynamics and economic development.								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth 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
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Ramesh 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, and M: Leading issues in Economic Development, OUP, and New Delhi.	
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

SKILL ENHANCEMENT COURSE

SEC 2–INTERVIEW SKILLS AND CAREER DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1		1		2	2	25	75	100
Learning Objectives									
LO1	Understand the types and processes of interviews and learn to craft effective resumes								
LO2	Develop interpersonal communication, critical thinking, and presentation skills to bolster employability								
LO3	Grasp key principles for interview success and avoid common errors.								
LO4	Learn the objectives and techniques for effective participation in group discussions								
LO5	Analyse and discuss model interview questions, enhancing their readiness for competitive exams.								
Prerequisite: Should have studied Commerce in XII Std									

UNIT	CONTENT	HOURS
I	INTRODUCTION Interview- Meaning- Definition-Types of an Interview- Process of an Interview- Purpose of an Interview- Writing Curriculum Vitae.	6
II	EMPLOYABILITY SKILLS Interpersonal Communication Skill- Critical Thinking Skills- Personal development and presentation skills.	6
III	INTERVIEW SKILLS Principles for Success- Do`s and Don`ts before the Interview- During the Interview- Common Interview Errors.	6
	GROUP DISCUSSION Meaning-Definition-Objectives of Group Discussion- Categories of Group Discussion- Tips for Successful Group Discussion.	6
V	SAMPLE INTERVIEW QUESTIONS Model Interview Questions for Discussion under competitive exams.	6
	TOTAL	30

COURSE OUTCOMES	
CO1	The student will be able to understand that how to write curriculum vitae.
CO2	The student will be able to acquire Knowledge of inter-personal communication skill.
CO3	The student will be able to acquire the knowledge of interview skills.
CO4	The student will be able to gain knowledge on categories of group discussion.
CO5	The student will be able to gain practical knowledge on solving the competitive exam question paper
TEXT BOOKS	
1	Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.
2	Stephen P. Robbins and Timothy A. Judge (2014), Organizational Behaviour 16th Edition: Prentice Hall.
3	Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi. Tata McGraw-Hill 1988
REFERENCE BOOKS	
1	Heller, Robert. Effective leadership. Essential Manager series. DK Publishing, 2002
2	Handle, Tim. Reducing Stress. Essential Manager series. DK Publishing, 2003
3	Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005
4.	Smith, B. Body Language. Delhi: Rohan Book Company. 2004
WEB RESOURCES	
1.	https://www.youtube.com/watch?v=Osa53-RYBk4&list=PLEiEAq2VkUUK56bAwcQTjwwN0PRs6zBb1
2.	https://career.sites.clemson.edu/michelin_career_center/career_development_recruiting/interviews/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	M	S	M	S	S	S
CO2	S	M	S	S	M	S
CO3	S	S	S	M	S	M
CO4	M	S	M	S	S	S
CO5	M	S	S	M	S	M

3–Strong, 2-Medium, 1-Low

FIRST YEAR – SEMESTER – I

SEC – 3 MS WORD FOR COMMERCE (PRACTICAL)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1		1		2	2	25	75	100
Learning Objectives									
LO1	To understand the basics of Microsoft Word.								
LO2	To gain knowledge on document layouts and working with tables.								
LO3	To know the collaboration and reviews tools in MS word.								
LO4	To familiarize with the graphic elements and design advanced documents.								
LO5	To enable the students to learn the skills by undertaking the hands-on projects.								
Unit	Contents								No. of Hours
I	Introduction to Microsoft Word Overview of Microsoft Word interface - Creating a new document - Opening, saving, and closing documents - Understanding the Ribbon and Tabs - Customizing the Quick Access Toolbar. Basic Text Formatting Font formatting (size, style, colour) - Paragraph formatting (alignment, indentation, spacing) - Bullets and numbering - Using styles for consistent formatting.								6
II	Document Layout and Design Page setup (margins, orientation, size) - Headers and footers - Page numbering - Columns and section breaks. Working with Tables Creating and formatting tables-Inserting and deleting rows and columns - Merging and splitting cells - Sorting and filtering data in tables.								6
III	Collaboration and Review Tools Track Changes and Comments - Sharing and collaborating on documents - Protecting documents with passwords. Advanced Formatting and Styles Advanced formatting options - Creating and modifying styles - Table of Contents and Index.								6

IV	Insert and Format Graphic Element Insert shapes – pictures – screen shots – text boxes – artistic effect – picture effect – backgrounds – smart art graphics. Design Advanced Documents Find and replace formatting styles – Advanced page setup layout options – link text boxes.	6
V	Hands-on projects applying learned skills	6
	Total	30

Course Outcomes

CO1	Acquire knowledge on the basics of Microsoft Word.
CO2	Learn about document layout and design.
CO3	Understand the collaboration and review tools in Microsoft Word.
CO4	Acquire skills on graphic elements and design the advanced documents.
CO5	Apply the practical skills by undertaking the hands-on projects using Ms. Word.

Reference Books

1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). MicrosoftOffice 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Word Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information

Web Resources

1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	https://www.youtube.com/watch?v=2MCmnR2L50o
3	https://www.youtube.com/watch?v=6zVFrdxDOJk&list=PLLHRrAfRqTbP_WKQaz7pnzR6pkHr1lGRh&index=1
4	Materials : https://support.microsoft.com/en-us/training

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	M	S	M	S	S	S
CO2	S	M	S	S	M	S
CO3	S	S	S	M	S	M
CO4	M	S	M	S	S	S
CO5	M	S	S	M	S	M

3–Strong, 2-Medium, 1-Low

