

**D.K.M. COLLEGE FOR WOMEN, (AUTONOMOUS)**

**SAINATHAPURAM, VELLORE -01**

**Affiliated to Thiruvalluvar University**

**ACCREDITED BY NAAC WITH 'A' GRADED WITH A CGPA OF 3.22 OUT OF 4 IN THE 4<sup>TH</sup> CYCLE**



**UNDERGRADUATE PROGRAMME IN COMMERCE**

**CURRICULUM AND SYLLABUS FOR**

**B.COM GENERAL**

**(With effect from the Academic year 2024-2025)**

**JUNE 2025**

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

**D.K.M. COLLEGE FOR WOMEN,  
(AUTONOMOUS)**

**(Accredited by NAAC with “A” Grade)  
Affiliated to Thiruvalluvar University**

**Vellore-632001**

**DEPARTMENT OF COMMERCE**

**UG – B.COM DEGREE**

**TEMPLATES AND SYLLABUS**



**FROM THE ACADEMIC YEAR 2025-2026  
TAMILNADU STATE COUNCIL FOR HIGHER  
EDUATION, CHENNAI – 600 005**

**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**

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

**\*Optional-CommerceLabwithExtraCredit1to 3**

SECOND YEAR THIRD SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I		<b>Language III</b> 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		<b>SEC-4 Leadership Skills and Personality Enrichment</b>	1	1	25	75	100
		<b>SEC-5 Everyday Banking</b>	2	2	25	75	100
		Environmental Studies	-	1	--	--	--
<b>TOTAL</b>			<b>22</b>	<b>30</b>			
SECOND YEAR FOURTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I		<b>Language IV</b> 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		<b>SEC 6-Drafting Business Correspondence</b>	2	2	25	75	100
		<b>SEC 7- Services Marketing</b>	2	2	25	75	100
		Environmental Studies	2	1	25	75	100
<b>TOTAL</b>			<b>25</b>	<b>30</b>			

THIRDYEAR							
FIFTH SEMESTER							
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			
THIRD YEAR							
SIXTH SEMESTER							
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**

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

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

# **SEMESTER III**

**SECOND YEAR – SEMESTER - III**  
**CORE – V: CORPORATE 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 about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies, Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – Purchase in the Open Market includes Ex Interest and Cum Interest.								15
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.								15



	Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	
V	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
<b>CO2</b>	Assess the accounting treatment of issue and redemption of preference shares and debentures	
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments	
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability	
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
<b>Textbooks</b>		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	

Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S. Rawat & Nozer Shroff, Students Guide To Accounting Standards, Taxmann, New Delhi
3	Prof. Mukesh bramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III****CORE – VI: COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							15	
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.							15	
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -							15	
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees –Managing Director – Manager.							15	
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.							15	
	TOTAL							75	

<b>Course Outcomes</b>	
<b>CO1</b>	Understand the classification of companies under the act
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyse the modes of winding up
<b>Textbooks</b>	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
<b>Reference Books</b>	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>

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

	<b>PO 1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAGE</b>	3	2	3	2	3	3	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

## **SECOND YEAR – SEMESTER – III**

### **ELECTIVE - III: INTERNATIONAL TRADE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4	-	-	-	3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable students familiarise with the basics of International Trade.								
<b>LO2</b>	To know the various theories of international trade.								
<b>LO3</b>	To impart knowledge about balance of trades and exchange rates.								
<b>LO4</b>	To gain knowledge about international institutions.								
<b>LO5</b>	To gain insights on World Trade Organisation								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents							No. of Hours	
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context							12	
II	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 Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.							12	
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.							12	
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF - World Bank and UNCTAD.							12	
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.							12	
	<b>TOTAL</b>							<b>60</b>	
<b>Course Outcomes</b>									
<b>CO1</b>	Distinguish between the concept of internal and international trade.								
<b>CO2</b>	Define the various theories of international trade.								
<b>CO3</b>	Examine the balance of trade and exchange rates								

<b>CO4</b>	Appraise the role of IMF and IBRD.
<b>CO5</b>	Define the workings of WTO and with special reference to India.
<b>Textbooks</b>	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group -Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	Bimal Jaiswal &Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
<b>Reference Books</b>	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/">https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/</a>
2	<a href="https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644">https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644</a>
3	<a href="https://www.wto.org/english/thewto_e/countries_e/india_e.htm">https://www.wto.org/english/thewto_e/countries_e/india_e.htm</a>

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

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

**3 – Strong, 2- Medium, 1- Low**



### **ELECTIVE III : BUSINESS MATHEMATICS & STATISTICS**

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 basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.								12
II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								12
III	<b>Business Statistics Measures of Central Tendency</b> Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								12
IV	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								12
V	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.								12
	<b>TOTAL</b>								<b>60</b>
Course Outcomes									
CO1	Learn the basics of ratio, proportion, indices and logarithm								
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.								
CO3	Determine the various measures of central tendency								
CO4	Calculate the correlation and regression co-efficient.								
CO5	Assess problems on time series analysis								

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

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

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

**3 – Strong, 2- Medium, 1- Low**

## **SECOND YEAR – SEMESTER - III**

### **ELECTIVE - III: E- COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4	-	-	-	3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the goals of Electronic commerce								
<b>LO2</b>	To understand the various Business models in emerging E-commerce areas								
<b>LO3</b>	To have an insight on the internet marketing technologies								
<b>LO4</b>	To understand the benefits and implementation of EDI								
<b>LO5</b>	To examine the ethical issues of E-commerce								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to E-Commerce</b> Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E-Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.								12
II	<b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b> E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.								12
III	<b>E-Commerce Marketing Concepts</b> The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.								12
IV	<b>Electronic Data Interchange &amp; Security</b> Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.								12

V	<b>Ethics in E-Commerce</b> Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12
	<b>TOTAL</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Understand the role and features of world wide web	
<b>CO2</b>	Understand the Benefits and model of e-tailing	
<b>CO3</b>	Use the web enabled services	
<b>CO4</b>	Tackle the threats in internet security system	
<b>CO5</b>	Know about the Ethical principles Privacy and Information Rights	
<b>Textbooks</b>		
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi	
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi	
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London	
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida	
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai	
<b>Reference Books</b>		
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai	
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi	
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi	
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai	
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce-Theory and Case Studies, The MIT Press, Cambridge, London	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.investopedia.com/terms/e/ecommerce.asp">https://www.investopedia.com/terms/e/ecommerce.asp</a>	
2	<a href="https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/">https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/</a>	
3	<a href="https://techbullion.com/the-importance-of-ethics-in-ecommerce/">https://techbullion.com/the-importance-of-ethics-in-ecommerce/</a>	

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

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

**3 – Strong, 2- Medium, 1- Low**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	-	-	-	1	1	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic Leadership concepts and features								
<b>LO2</b>	To know the various concepts and types of Trait theory								
<b>LO3</b>	To familiarize with the Leadership style								
<b>LO4</b>	To gain knowledge about the techniques of personality enrichment								
<b>LO5</b>	To enable the students to gain practical knowledge								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Unit-I-Introduction</b> Leadership – Definition and Meaning, Importance, Leadership and Management, Leader vs Manager, Essential qualities of an effective leader.								3
II	<b>Unit-II- Leadership Styles</b> Types of Leaders, Leadership styles- Traditional, Transactional, Transformational, Inspirational and servant leadership and Emerging issues in leadership.								3
III	<b>Unit-III- Personality</b> Personality – Concept and Definition, Determinants of Personality, Personality traits, Personality characteristics in organization.								3
IV	<b>Unit-IV- Other aspects of Personality Enrichment</b> Body language- Problem Solving-Conflict management- Character building -Team work - good manners and Etiquette.								3
V	<b>Unit-V- Employability Quotient</b> Resume Building-The art of participating in Group discussion- Frequently asked questions- MOOC Interview Sessions.								3
	<b>TOTAL</b>								<b>15</b>
<b>Course Outcomes</b>									
<b>CO1</b>	To demonstrate the importance of Leadership								
<b>CO2</b>	To gain knowledge about the various style of Leadership								
<b>CO3</b>	To understand the theory of Personality								
<b>CO4</b>	To build other aspects of personality of the students								
<b>CO5</b>	To give practical exposure of Interview								

<b>Textbooks</b>	
1	The Seven Habits of Highly Effective People - Stephen Covey
2	Leadership Essentials Dr. Carrie A. Picardi Vibrant Publications
<b>Reference Books</b>	
1	Primal Leadership – Daniel Goleman, Richard Boyatzis, Annie McKee
2	Communication Skills & Personality Development-Anbhuti Dubey, Aradhana Shukla.
3	Personality Development Handbook – D.P. Sabharwal
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://lightpdf.com/self-development-websites.html">https://lightpdf.com/self-development-websites.html</a>
2	<a href="https://www.bharathuniv.ac.in/colleges1/downloads/courseware_ece/notes/BSS%201%20-%20PERSONALITY.pdf">https://www.bharathuniv.ac.in/colleges1/downloads/courseware_ece/notes/BSS 201%20-%20PERSONALITY.pdf</a>
3	<a href="https://www.betterup.com/blog/activities-for-personality-development">https://www.betterup.com/blog/activities-for-personality-development</a>

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

<b>COS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	2	3	2	3	3	3
<b>CO2</b>	3	2	3	3	2	3
<b>CO3</b>	3	3	3	2	3	2
<b>CO4</b>	2	3	2	3	3	3
<b>CO5</b>	2	3	3	2	3	2

**3-Strong; 2- Medium; 1- Low**

**SECOND YEAR – SEMESTER – III**  
**SKILL ENHANCEMENT COURSE SEC – 5**  
**EVERYDAY BANKING**

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 fundamental concepts, documents, and instruments used in day-to-day banking operations.								
LO2	To gain knowledge of the procedures for opening a bank account and the various methods of transferring funds safely and efficiently.								
LO3	To develop the ability to use online banking platforms securely for financial transactions and account management.								
LO4	To understand different banking services including loans and mobile banking, and their importance in personal financial management.								
LO5	To learn effective methods for managing bank accounts using digital tools and ensuring secure, smart banking practices.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to banking</b> Banking – Definition – pass book – cheque book – format of cheque – filling up of cheque – deposit challan – filling up – clearing cheque – transfer cheque – collection cheque – payable at par – demand draft.								6
II	<b>Opening a Bank account and Fund transfer methods</b> Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR-IFSC- Fund transfer through ECS – NEFT –RTGS – Form filling for Fund transfer.								6
III	<b>Online Banking</b> On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments								6
IV	<b>Loans and other services</b> Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles								6



V	<b>Bank Account Management</b> Process at Bank Branch-ATM- User ID- MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) – UPI (Unified Payment interface) – BHIM (Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.	6
	<b>TOTAL</b>	<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Exhibit the skill to perform basic banking operations and distinguish between basic documents	
<b>CO2</b>	To understand filling up of applications and transfer of funds	
<b>CO3</b>	Execute Online Banking	
<b>CO4</b>	To perform Mobile banking and related transactions	
<b>CO5</b>	To Understand mobile payment system by using various modes	
<b>Textbooks</b>		
1	Banking and Financial System – B. Santhanam, Margham Publications, Edition 2023.	
2	Banking Theory, law and practice – E.Gordon and K. Natarajan, Himalaya publishing house, Edition 2022.	
3	Banking and Financial services – Dr. S. Gurusamy, Vijay Nicole Publications , Edition 2023.	
4	Digital Banking in India, Rajiv Ranjan, Notion press publications, Edition 2023	
<b>Reference Books</b>		
1	Banking theory, law and practice – S.N. Maheshwari, Kalyani Publications. Edition 2022.	
2	Indian Banking – S. Natarajan and R.Parameswaran, Sultan Chand and Co, Edition 2021	
3	E-Banking management: Issues, Solutions and strategies – Shirish C. Sangle and Rahul S. Sawant, ICFAI University Press, Edition 2024.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://en.wikipedia.org/wiki/Online_banking">https://en.wikipedia.org/wiki/Online_banking</a>	
2	<a href="https://www.sbi.co.in/portal/web/services/internet-banking">https://www.sbi.co.in/portal/web/services/internet-banking</a>	
3	<a href="https://www.hdfcbank.com/assets/popuppages/netbanking.html">https://www.hdfcbank.com/assets/popuppages/netbanking.html</a>	
4	<a href="https://www.investopedia.com/terms/m/mobile-banking.asp">https://www.investopedia.com/terms/m/mobile-banking.asp</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	2	2	2	3	3	2	3	2	2	1
<b>CO5</b>	3	2	1	2	2	1	2	2	1	1
<b>Average</b>	3.5	2.6	2.4	2.8	2.8	2.4	2.8	2.6	2.4	2.2

**3- Strong; 2- Medium; 1- Low**

# **SEMESTER IV**

## **SECOND YEAR – SEMESTER – IV**

**CORE – VII: CORPORATE ACCOUNTING – II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5	-	-	-	5	5	25	75	100
<b>LEARNING OBJECTIVES</b>									
<b>LO1</b>	To know the types of Amalgamation, Internal and external Reconstruction								
<b>LO2</b>	To know Final statements of banking companies								
<b>LO3</b>	To understand the accounting treatment of Insurance company accounts								
<b>LO4</b>	To understand the procedure for preparation of consolidated Balance sheet								
<b>LO5</b>	To have an insight on modes of winding up of a company								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Amalgamation &amp; External Reconstruction</b> Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings).								15
II	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	<b>Insurance Company Accounts:</b> Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.								15
IV	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15
	<b>TOTAL</b>								<b>75</b>

<b>Course Outcomes</b>	
<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction
<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format
<b>CO4</b>	Give the consolidated accounts of holding companies
<b>CO5</b>	Preparation of liquidator's final statement of account
<b>Textbooks</b>	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
<b>Reference Books</b>	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR– SEMESTER– IV****CORE PAPER VIII –PRINCIPLES OF MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Marketing  Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.							15	
II	Market Segmentation  Meaning and definition-Benefits–Criteria for segmentation–Types of segmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.							15	
III	Product & Price  Marketing Mix—an overview of 4P’s of Marketing Mix–Product– Introduction to Stages of New Product Development–Product Life Cycle—Pricing–Policies -Objectives–Factors Influencing Pricing– Kinds of Pricing.							15	
IV	Promotions and Distributions  Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.							15	

V	<b>Competitive Analysis and Strategies</b>  Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–Market Research–MIS and Marketing Regulation.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Develop an understanding on the role and importance of marketing	
<b>CO2</b>	Apply the 4p’s of marketing in their venture	
<b>CO3</b>	Identify the factors determining pricing	
<b>CO4</b>	Use the different Channels of distribution of industrial goods	
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing	
<b>Textbooks</b>		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi	
2	Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr.Amit Kumar, Principles of Marketing, Shashi bhawan Publishing House, Chennai	
4	Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi	
5	Neeru Kapoor Principles of Marketing, PHI Learning, NewDelhi	
<b>Reference Books</b>		
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, newdelhi	
2	Dr.J.Jayasankar,Marketing Management, Margham Publications, Chennai.	
3	Assael,H. Consumer Behaviour and Marketing Action, USA: PWS-Kent	
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company	
5	Baker M, Marketing Management and Strategy, Macmillan Business, Bloombury Publishing, India	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		



Web Resources	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

## ELECTIVE IV - FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3	-	-	-	3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To impart knowledge on the role and function of the Indian financial system.								
<b>LO2</b>	To enrich their knowledge on key areas relating to management of financial products and services								
<b>LO3</b>	To familiarize students about Venture Capital, Leasing.								
<b>LO4</b>	To make them understand the Credit Rating system.								
<b>LO5</b>	To provide insights into mutual funds and the operation of NSDL and CSDL.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Financial System</b> Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								9
II	<b>Introduction to Financial Services</b> Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								9
III	<b>Venture Capital and Leasing</b> Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.								9
IV	<b>Credit Rating</b> Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.								9
V	<b>Mutual Funds</b> Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-Need and Operations- Role of NSDL and CSDL.								9
	<b>TOTAL</b>								<b>45</b>

<b>Course Outcomes</b>	
<b>CO1</b>	Summarise the role and function of the financial system
<b>CO2</b>	Gain practical knowledge on key areas relating to management of financial products and services
<b>CO3</b>	Familiarize students about Venture Capital, Leasing.
<b>CO4</b>	Infer the importance of the Credit Rating system.
<b>CO5</b>	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
<b>Textbooks</b>	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.
<b>Reference Books</b>	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html">https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html</a>
2	<a href="https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/">https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/</a>
3	<a href="https://scripbox.com/mf/what-is-mutual-fund/">https://scripbox.com/mf/what-is-mutual-fund/</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

## **SECOND YEAR – SEMESTER – IV**

## **ELECTIVE IV - COMPUTER APPLICATION IN BUSINESS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3	-	-	-	3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To apply various terminologies used in the operation of computer systems in a business environment.								
<b>LO2</b>	To Understand the basic concepts of a word processing package								
<b>LO3</b>	To apply the basic concepts of electronic spread sheet software in business.								
<b>LO4</b>	To Understand and apply the basic concepts of PowerPoint presentation.								
<b>LO5</b>	To generate electronic mail for communicating in an automated office for business environment.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Word Processing</b> 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 Page Formatting, Header and Footer.								9
II	<b>Mail Merge</b> Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								9
III	<b>Preparing Presentations</b> Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.								9
IV	<b>Spreadsheet and its Business Applications</b> 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.								9
V	<b>Creating Business Spreadsheet</b> 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.								9
	<b>TOTAL</b>								<b>45</b>

<b>Course Outcomes</b>	
<b>CO1</b>	Recall various techniques of working in MS-WORD.
<b>CO2</b>	Prepare appropriate business document.
<b>CO3</b>	Create - Presentation for Seminars and Lecture.
<b>CO4</b>	Understanding various tools used in MS-EXCEL.
<b>CO5</b>	Apply Excel tools in various business areas of Finance, HR, Statistics.
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV****ELECTIVE IV- OPERATIONS RESEARCH**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3	-	-	-	3	3	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
Prerequisite: Should have studied Commerce in XII Std									
UNIT	Contents								No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								9
II	Transportation Model Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - MODI method.								9
III	Assignment Model Assignment Problem – Formulation - Methods – Simplex method – Hungarian method.								9
IV	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation								9
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.								9
	Total								45

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Frame a linear programming problem for quantitative decisions in business planning.
<b>CO2</b>	Optimise economic factors by applying transportation and assignment problems.
<b>CO3</b>	Apply the concept of game theory and simulation for optimal decision making.
<b>CO4</b>	Analyse and manage inventories to meet the changes in market demand.
<b>CO5</b>	Construct networks including PERT, CPM for strategic management of business projects.
<b>Textbooks</b>	
1	C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida
2	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
<b>Reference Books</b>	
1	S Kalavathy, Operations Research, Vikas Publications, Noida
2	S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019
3	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5	P.R.Vittal - Operation Research, Margham Publications, Chennai
<b>Web Resources</b>	
1	<a href="http://www.orsi.in">www.orsi.in</a>
2	<a href="http://www.learnaboutor.co.uk">www.learnaboutor.co.uk</a>
3	<a href="http://www.theorsociety.com">www.theorsociety.com</a>



# MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAG E</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER – IV**  
**SKILL ENHANCEMENT COURSE SEC – 6**  
**DRAFTING BUSINESS CORRESPONDENCE**

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 purpose, types, and process of effective business communication in a professional environment.								
LO2	To gain the ability to structure, format, and draft professional business letters with appropriate appearance								
LO3	To develop skills in drafting various types of business correspondence for different business situations and transactions.								
LO4	To learn how to write job applications and create professional CVs tailored to specific job opportunities.								
LO5	To apply digital communication tools for professional use including emails, video meetings, and online job registrations.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>BUSINESS COMMUNICATION</b> Meaning and Objectives of Business Communication - Types of Communication- Communication Process.								6
II	<b>BUSINESS LETTER</b> Business letters – Appearance Structure and layout of a letter – Qualities of a good business letter –Types of business letter.								6
III	<b>TYPES OF BUSINESS LETTER</b> Business enquiries - Offer and Quotations - Orders - Execution of orders - Cancellation of orders - Letters of Complaints - Sales letters, Circular letters.								6
IV	<b>JOB APPLICATION</b> Letters of Application – Essential Qualities – Letters of Application with CV– Content of Application, Content of Bio-Data- Online CV.								6
V	<b>PRACTICAL</b> Preparing and Sending of E-Mail, Creation of Google meet, Registration in Job Portals.								6
	<b>TOTAL</b>								<b>30</b>
Course Outcomes									
CO1	To Introduce the basic concepts of communication								
CO2	To Enable the students to understand the Appearance Structure and layout of a letter								
CO3	To Explain the types of Business Letters								
CO4	To Understand the concept and writing of job application								

<b>CO5</b>	To Create awareness among students on creating e-mail, registering in ob portals.
<b>Textbooks</b>	
1	Rajendra Pal & J.S.Korlahalli, Essentials of Business Communication -Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabhavan 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	Dr.N.Premavathy, Business Communication (in Tamil), Sri Vishnu Publications, Chennai.
<b>Reference Books</b>	
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business- Pearson Publications- New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today- Pearson Education, Private Ltd- New Delhi.
5	K.Sundar, Business Communication, Vijay Nicole Publications, Chennai
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
2	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
3	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>
4	<a href="https://www.slideshare.net/importerss/business-letter-15660548">https://www.slideshare.net/importerss/business-letter-15660548</a>
5	<a href="https://www.slideshare.net/slideshow/writing-a-job-application-letter/91294803">https://www.slideshare.net/slideshow/writing-a-job-application-letter/91294803</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	2	2	2	3	3	2	3	2	2	1
<b>CO5</b>	3	2	1	2	2	1	2	2	1	1
<b>Average</b>	3.5	2.6	2.4	2.8	2.8	2.4	2.8	2.6	2.4	2.2

**3- Strong; 2- Medium; 1- Low**

**SECOND YEAR – SEMESTER – IV**  
**SKILL ENHANCEMENT COURSE SEC – 7**

## SERVICES MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the service concept, its evolution and growth.								
<b>LO2</b>	To understand Marketing Mix in service marketing and its effective management.								
<b>LO3</b>	To know the service marketing techniques applied in various sectors.								
<b>LO4</b>	To emphasize the distinctive aspects of Services Marketing								
<b>LO5</b>	To Visualize the different Service Marketing Strategies.								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope Characteristics – Challenges and issues of service marketing- Service marketing in India – Classifications of services								6
II	Marketing Mix in Service Marketing: The Seven Ps: Product Decision, Pricing, Strategies and Tactics, Promotion of Service – additional dimension in Services Marketing – People, Physical Evidence and Process.								6
III	Positioning of services – Designing service delivery System – Pricing of services – objectives – methods –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle.								6
IV	Managing service operations- Participants in services- Employees and customer 's role in service delivery- Mass production and delivery- Importance of quality in services - Delivering Quality Service.								6
V	Service Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services.								6
	<b>TOTAL</b>								30
<b>Course Outcomes</b>									
<b>CO1</b>	Understand the Concept of Services and intangible products								
<b>CO2</b>	Discuss the relevance of the services Industry to Industry								

<b>CO3</b>	Examine the characteristics of the services industry and the modus operandi
<b>CO4</b>	Analyse the role and relevance of Quality in Services
<b>CO5</b>	Critically Visualise future changes in the Services Industry
<b>Textbooks</b>	
1	S.M. Jha, Services marketing, Himalaya Publishers, India
2	Baron, Services Marketing , Second Edition. Palgrave Macmillan
<b>Reference Books</b>	
1	Dr. B. Balaji , Services Marketing and Management ,S. Chand & Co , New Delhi.
2	Dr. L. Natarajan Services Marketing, Margham Publications, Chennai.
3	Thakur .G.S. Sandhu Supreet & Dogra Babzan , Services Marketing , kalyanni Publishers, Ludhianna.
4.	Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill.
5.	Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.
<b>NOTE: Latest Edition of Textbooks may be used</b>	
<b>Web Resources</b>	
1	<a href="https://kanchiuniv.ac.in/coursematerials/T5MM1servicesmarketing.pdf">https://kanchiuniv.ac.in/coursematerials/T5MM1servicesmarketing.pdf</a>
2	<a href="https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf">https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf</a>
3	<a href="https://www.enotesmba.com/2012/06/service-marketing-and-service-marketing.html">https://www.enotesmba.com/2012/06/service-marketing-and-service-marketing.html</a>

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

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

3 – Strong, 2- Medium, 1- Low