

BHARATHIARUNIVERSITY::COIMBATORE641046

BachelorofCommerceCurriculum(AffiliatedColleges)

(Forthe studentsadmitted during the academicyear 2025– 26 onwards)

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
FIRSTSEMESTER								
I	11T	Language-I	4	6	-	25	75	100
II	12E	English-I	4	6	-	25	75	100
III	13A	Core I Principles of Accountancy	4	6	-	25	75	100
III	13B	Core II–Business Organization & Management	4	6	-	25	75	100
III	1AA	Allied Paper I–Agricultural Economy of India	3	4	-	20	55	75
IV	IFA	Environmental Studies#	2	2	-	-	50	50
		Total	21	30		120	405	525
SECONDSEMESTER								
I	21T	Language-II	4	6	-	25	75	100
II	22E	English-II	2	4	-	25	25	50*
	2NM	Over view of English Language Communication	2	2		25	25	50*
III	23A	Core III–Financial Accounting	4	6	-	25	75	100
III	23B	Core IV – Principles of Marketing	4	6	-	25	75	100
III	2AB	Allied Paper II –Economic Analysis	3	4	-	20	55	75
IV	2FB	Value Education – Human Rights#	2	2	-	-	50	50
		Total	21	30		145	380	525
THIRDSEMESTER								
I	31T	Language-III	4	6		25	75	100
II	32E	English-III	4	4		25	75	100
III	33A	Core V –Higher Financial Accounting	4	5		25	75	100
III	33B	CoreVI–Commercial Law	4	4		25	75	100
III	33C	Core VII – Executive Business Communication	3	4		20	55	75
III	3AC	Allied : III - Mathematics for Business	3	3		20	55	75
IV	3NM	Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability	2	2		25	75	100
IV	3FC	Tamil@/AdvancedTamil#(or)Non-MajorElective–I YogaforHumanExcellence# /Women’sRights#Constitution ofIndia#	1	1		-	25	25

IV	3FD	Health and Wellness @	1	1		25	-	25
		Total	26	30		190	510	700

FOURTHSEMESTER								
I	41T	Language-IV	4	6		25	75	100
II	42E	English-IV	4	4		25	75	100
III	43A	Core VIII – Corporate Accounting-I	4	5		25	75	100
III	43B	CoreIX–Company Law and Secretarial Practice	4	4		25	75	100
III	43P	Core – X- Computer Application Practical (MSWord, Excel , Power Point , Access and Tally)	3		4	20	55	75
III	4AD	Allied:IV:Statisticsfor Business	3	3		20	55	75
IV	4NM	Skill based Subject-II: NaanMudhalvan—Employability Skills	2	2		25	75	100
IV	4FE	Tamil@/ AdvancedTamil# (or)Non-majorelective-II:GeneralAwareness#	2	2		-	50	50
		Total	26	26	4	165	535	700

FIFTHSEMESTER								
III	53A	CoreXI–Corporate Accounting- II	4	6		25	75	100
III	53B	CoreXII–Banking Theory Law and Practises	4	5		25	75	100
III	53C	CoreXIII–Cost Accounting	4	6		25	75	100
III	53D	CoreXIV–IncomeTax Law and Practice	4	6		25	75	100
III	5EA/5EB /5EC	Elective–I : A. Business Finance B. Fundamentals of Insurance C. Fundamentals of Business Research	4	5		25	75	100
IV	5NM	Skill Based Subject-III: Naan Mudhalvan- Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services	2	2		25	75	100
		Total	22	30		150	450	600

SIXTHSEMESTER								
III	63A	Core XV – Management Accounting	4	6		25	75	100
III	63B	CoreXVI-Principlesof Auditing	4	6		25	75	100

III	63C	CoreXVII-IndirectTaxes	4	6		25	75	100
III	6EA/6EB /6EC	Elective–II: A. Entrepreneurial Development B. Human Resource Management C. International Business	4	5		25	75	100
III	6ED/6EE /6EF	Elective–III: D. Financial Markets E. Intellectual Property Rights F. Project Work	4	5		25	75	100
IV	6NM	Skill based Subject-IV- NaanMudhalvan- Banking and Audit Essentials for Employability	2	2		25	75	100
v	67A	ExtensionActivities@	2	-	-	50	-	50
		TOTAL	24	30		200	450	650
		GRANDTOTAL	140	180		970	2730	3700

- * English II-University semester examination will be conducted for 25 marks
- Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.

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List of Elective Papers (Colleges can choose anyone of the paper as electives)		
Elective–I	A	Business Finance
	B	Fundamentals of Insurance
	C	Basics of Business Research Methods
Elective–II	A	Entrepreneurial Development
	B	Human Resource Management
	C	International Business
Elective-III	D	Financial Markets
	E	Intellectual Property Rights
	F	Project Work

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**First
Semester**

Course code	13A		L	T	P	C
Core-1	Principles of Accountancy		6			4
Pre-requisite	Basic knowledge in Accountancy		Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To enable the students to learn basic Principles of Accountancy. To make the students skill fully to prepare and present the final accounts of sole trader. To learn about various types of errors and calculation of depreciation in accounts. To understand about bank reconciliation statement and accounting for professionals To provide knowledge about consignment and joint ventures 						
Expected Course Outcomes:						
On the successful completion of the course ,student will be able to:						
1	Recalling Accounting Concepts and Conventions and use Accounting rule to record business transactions in the form of Journal, Ledger, subsidiary books and Preparation of Trial Balance.					K1
2	Understanding the steps involved in locating errors and prepare them to Understand the preparation of final accounts for sole traders.					K3
3	Outline the concepts of Bills of exchange, Average due date and Account Current					K2
4	Examine the concepts of consignment and joint venture.					K4
5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.					K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
Fundamentals of Book Keeping – Accounting -Definition – Accounting Concepts and Conventions-Accounting Terms--Double Entry System-Accounting Equation–Journal–Ledger –Subsidiary books– Trial balance..					17--hours	
Unit:2						
Final accounts of a sole trader: Trading A/c, Profit and Loss A/c and Balance Sheet-Adjustments: Closing stock -Outstanding Expenses Accrued Income- Income Received in Advance– Bad debts – Bad debts provisions-Depreciation-Adjustment entries – Errors and rectification.					18--hours	
Unit:3						
Bill of exchange-Accommodation bills –Average due date–Account current					15--hours	
Unit:4						
Accounting for consignments and Joint ventures					20--hours	
Unit:5						
Bank Reconciliation statement –Accounts of Professionals and Non- profit Organization :Receipts and Payments and Income and Expenditure account and Balance sheet					18--hours	

Unit:6	Contemporary Issues	2hours
Expert lectures ,online seminars–webinars		
Total Lecture hours		90--hours
TextBook(s)		
1.	S.P.Jaina nd K.L.Narang -Principlesof Accountancy, Kalyani Publishers	
2	N.Vinayakam,P.L.Mani, K.L.Nagarajan –Principles ofAccountancy- S.Chand&CompanyLtd	
3	T.S.Grewal–IntroductiontoAccountancy-S.Chand&CompanyLtd.,	
4	R.L.Gupta,V.K.Gupta,M.C.Shukla–FinancialAccounting–Sultanchand&sons	
ReferenceBooks		
1	K.L.Narang,S.N.Maheswari-AdvancedAccountancy-Kalyanipublishers	
2	A.Murthy-FinancialAccounting–MarghamPublishers	
3	A.Mukherjee,M.Hanif– ModernAccountancy.Vol.1- TataMcGrawHillCompanie	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websites,OtherOnlineresourcesetc.]		
1	https://bing.com/search?PC=U523&q=principles+of+accounting+lecture+notes+pdf&first=11&FORM=PERE#	
2	https://www.bing.com/search?q=principles+of+accountancy+swayam+notes&qs=NWU&pq=principles+of+accountancy+swayam+notes&sc=10-38&cvid=C2F0B455F5724BABB04ED049FC405BDA&FORM=QBRE&sp=1#	
3	https://youtu.be/FFC7fYpnC0M	
CourseDesignedBy:		

Distribution of Marks: This paper consist of theory 20% and 80 % Problems.

MappingCourseobjectivesandcourseoutcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	L

*S-Strong;M-Medium;L-Low

Course code	13B		L	T	P	C
Core-2	Business Organization and Management			6		4
Pre-requisite	Basic knowledge in Management			Syllabus Version	2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand different forms of organization						
2. To understand various factors affecting business organization						
3. To provide understanding about basic terminologies of management and explore the fundamental principles, processes and steps in management including planning						
4. To develop knowledge about organizing function in business						
5. To explore the concept of motivation in organizational context						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.				K2	
2	Analyzing the business factors which are involved in sources of finance.				K4	
3	Explaining the concepts based on management and its features and Summarizing the principles and importance of planning				K2	
4	Interpreting various concepts based on organization				K1	
5	Examining the determinants of behavior and motivation theories				K2	
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
17--hours						
Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.						
Unit:2						
20--hours						
Location of Business–Factors influencing location ,localization of industries-Size of firms-Trade Association-Chamber of Commerce.						
Unit:3						
20--hours						
Definition of Management–Management and Administration–Nature and Scope of Management						
-FunctionsofManagement-ContributionofF.W.Taylor–HeniryFayol–MaryParkerFollet–McGregorand Peter F.Drucker- Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans						
Unit:4						
17--hours						
Organization–Meaning, Nature and Importance–Process of Organization–Principles of Sound Organization–Organization Structure–Span of Control–Organization Chart- Departmentation -- Span of Management- Delegation and Decentralization–Authority and Responsibility -Staffing						
Unit:5						
14--hours						
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership- Importance - Functions- styles						
Control: Meaning- Nature - Importance						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars-webinars		
Total Lecture hours		90--hours

TextBook(s)	
1	Y.K.Bhushan–BusinessOrganisation andManagement –Sultanchand&sons
2	Shukla–Business OrganisationandManagement–S.Chand&CompanyLtd.,
3	Saksena–Business AdministrationandManagement–SahityaBhavan
4	C.B.Gupta,Business Organisation,SultanChand&Sons,NewDelhi ,
5	BusinessManagement-Dinkar–Pagare-Sultan Chand
6	Principles of Management- Jayasankar Margham Publication
ReferenceBooks	
1	Singh.B.P&Chopra-BusinessOrganisation and Management–DhanpatRai &sons
2	R.K.Chopra–OfficeManagement –Himalaya PublishingHouse
3	J.C.Deneyer-OfficeManagement7
4	Principles of Management- Meenakshi Gupta PHI Publication
5	Principles of Management – Radha Prassanna Publishers
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389
2	https://www.youtube.com/watch?v=rqoMeEAFxMo
3	https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf
4	file:///C:/Users/welcome/Downloads/Principles%20of%20Management%20(%20PDFDrive%20).pdf
5	https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	M
CO5	S	S	M	M	L

*S-Strong;M-Medium;L-Low

Course code	1AA	L	T	P	C
Allied-I	Agricultural Economy of India	4			3
Pre-requisite	Basic knowledge in Agricultural Economy	Syllabus Version	2025-2026		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To know the agricultural economy of India To understand the condition of agricultural labours To acquire knowledge on land reforms and Farm and Allied non farm sectors as well as Trade and development To aware about Agricultural Marketing To understand about the agriculture finance 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the Agricultural Economy of the India and measure the development Of agriculture in India				K2
2	Identify the problems and prospects of Indian agriculture and importance of green revolution.				K2
3	Study the agricultural marketing, pricing and their effect marketing system				K2
4	Outline the land tenure and Farm and Allied non farm sectors as well as Trade and development				K1
5	Understand the role of agricultural banks for rural economic development				K2
K1-Remember; K2-Understand; K3 -Apply; K4-Analyze; K5-Evaluate; K6-Create					
Unit:1				12--hours	
Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture: Special Features and – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.					
Unit:2				12--hours	
Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Income labor measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects- New technologies in agricultural farming, organic farming, problems, remedial measures,					
Unit:3				12--hours	
Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price -commission – minimum Prices for Agricultural goods – Procurement policy- Digital marketing for agriculture					
Unit:4				12--hours	
Land Tenure system in India – Need for land Reform – abolition of intermediaries – Land Reforms and land Tenure : Meaning of Land Tenure					
Farm and Allied non farm sectors - Risks in Agriculture - Farm Income in India - Agricultural Environment and resources - Trade and development - Technical change and human capital.					
Unit:5				10--hours	

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural in debtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance: Co-operative banks and commercial banks–NABARD.

Unit:6	Contemporary Issues	2hours
Expert lectures ,online seminars–webinars		
Total Lecture hours		60--hours
TextBook(s)		
1	Indian Agriculture:Problems, Progress and Proscpects - SankaranS	
2	IndianEconomy - RuddarDuttandSundaram	
ReferenceBooks		
1	The Indian Economy - Dhingra	
2	Indian Economic Problems - AlakGhosh	
3	Agricultural Marketing in India- SS Acharya and NL Agarwal – CBS Publishers and Distributors	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]		
1		
2		
3		
CourseDesignedBy:		

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

*S-Strong;M-Medium;L-Low

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**Second
Semester**

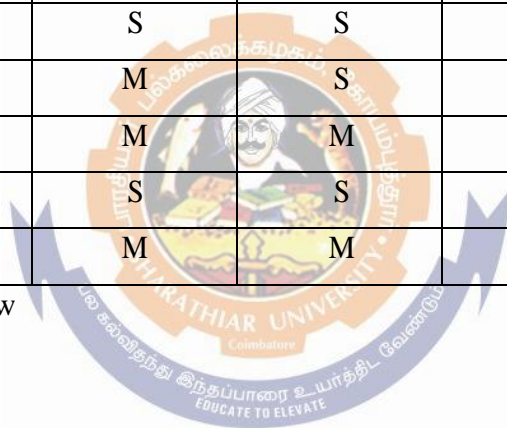
Course code	23A		L	T	P	C
Core-3	Financial Accounting			6		4
Pre-requisite	Basic Knowledge in Accounting			Syllabus Version	2025-2026	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To explore various methods of calculating and recording depreciation 2. To make them to understand about royalties and investment accounts 3. To offer an idea about single entry system of accounts 4. To promote knowledge about departmental and branch accounting 5. To inculcate knowledge about hire purchase and installment system of accounting 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Describing the concepts based on depreciation and its methods in books o accounts.					K1
2	Outline about the nature of Investment and Royal excluding Sublease.					K2
3	Identifying the essential characteristics of single entry system.					K3
4	Applying the basic concepts of departmental and branch accounting.					K4
5	Familiarize the procedure relating to hire purchase and installment in books of Accounts					K2
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
					18--hours	
Accounting for Depreciation – Depreciation Meaning- Causes -need and significance of depreciation- methods of providing depreciation- Straight line, Written down Value, Annuity, Sinking fund (Excluding changing of Depreciation method). Machine hour rate method- Depletion method - Reserves and Provision.						
Unit:2						
					18--hours	
Single Entry system-meaning and features-Statement of affairs method and Conversion method						
Unit:3						
					18--hours	
Departmental accounts–transfers at cost or selling price –Branch excluding foreign branches						
Unit:4						
					19--hours	
Hire purchase and installment systems including Hire Purchasing Trading account						
Unit:5						
					15--hours	
Royalty including Sublease- Human Resource Accounting (Theory only) and Inflation Accounting (Theory only)						
Unit:6						
Contemporary Issues					2hours	
Expert lectures, online seminars–webinars						
					Total Lecture hours	
					90--hours	

TextBook(s)	
1	Advanced Accountancy-R.L.Gupta &M.Radhasamy- Sultanchand&sons
2	Advanced Accountancy-S.P.Jain &K.L.Narang – Kalyani Publishers
ReferenceBooks	
1	Advanced Accountancy-M.C.Shukla &T.S.Grewal-S Chand Publishing
2	Financial Accounting -T.S.Reddy & A.Murthy Margham Publishers
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf
2	https://nios.ac.in/media/documents/Seccou1224New/ch_12.pdf
3	www.accountinghub-online.com/accounting-foi-hie-purchase
Course Designed By:	

Distribution of Marks: This paper consists of theory 20% and 80 % Problems.

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	L

*S-Strong;M-Medium;L-Low



Course code	23B		L	T	P	C
Core-4	Principles of Marketing			6		4
Pre-requisite	Basic knowledge in Marketing			Syllabus Version	2025-2026	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To conceptualize an idea about marketing and related terms 2. To provide insight about various forms and types of marketing 3. To analyze various components of marketing channels 4. To understand various concepts relating to consumer behavior 5. To introduce the components of marketing mix 6. To understand the importance of retailing in today's context 7. To understand emerging marketing trends and regulatory mechanisms 						
Expected Course Outcomes:						
On the successful completion of the course ,student will be able to:						
1	Defining the various concepts and terms related to marketing					K1
2	Explaining about various marketing functions					K2
3	Understanding terms of consumer behaviour and examined about different Concepts related to consumers.					K2
4	Identifying the marketing mix					K1
5	Understanding different provisions related to trends in emerging markets.					K2
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1					18--hours	
Marketing –Definition of market and marketing-Importance of marketing- Classification of Markets -Modern Marketing concept-Global Marketing - Marketing Ethics – Marketing and Government :Bureau of Indian Standards-Agmark						
Unit:2					18--hours	
Marketing functions-Buying–Selling–Transportation–Storage–Financing –Risk Bearing–Standardization–Market Information						
Unit:3					18--hours	
Market segmentation - Concept – Benefits -Consumer Behaviour –meaning–Need for studying consumer behaviour-Factors influencing Consumer behavior --Customer Relations Marketing. -Buying motives						
Unit:4					19--hours	
Marketing Mix–Product mix–Meaning of Product–Product life cycle–Branding- labeling-Price Mix-Importance-Pricing objectives- Pricing Policies and Methods –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen–Importance of retailing in today's context						

Unit:5		15--hours
New Approaches in Marketing: –E-marketing –Tele marketing -Web-Based Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Social responsibility in marketing - Ethics in Marketing -Consumerism – Consumer Protecting – Rights of consumers-Forward Trading in Commodities		
Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	90--hours
TextBook(s)		
1	Marketing Management- RajanSexena- McGraw Hill Education	
2	PrinciplesofMarketing-PhilipKotler&GaryArmstrong Pearson/ Prentice Hall	
3	MarketingManagement- V.S.Ramasamy and Namakumari-S. Macmillan India Ltd	
4	MarketingManagement–S.A.SherlekharaandR.Krishnamoorthy,HimalayaPublishingHouse	
5	Marketing Management – Dr.N.Misrab Himalaya Publishing House	
ReferenceBooks		
1	Marketing-WilliamG.Zikmund&MichaelD’Amico	
2	Principles of Marketing- Sontakkai. C N- Kalyani publishers,	
3	Marketing-R.S.N.Pillai&Bagavathi	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]		
1	http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf	
2	http://www.himpub.com/documents/Chapter903.pdf	
3	http://www.himpub.com/documents/Chapter903.pdf	
CourseDesignedBy:		

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

*S-Strong;M-Medium;L-Low

Course code	2AB	L	T	P	C
Allied II	Economic Analysis			4	3
Pre-requisite	Basic knowledge in Economics			Syllabus Version	2025-2026
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To recall the fundamentals of microeconomics To get insight on law of demand , supply and theories of production To analyse the pricing in different market structure To know the theories on wages, rent ,interest and profit. 					
Expected Course Outcomes:					
On the successful completion of the course ,student will be able to:					
1	Understand The Fundamentals of Micro Economic And Theory Consumer Behaviour				K2
2	Learn the concepts of demand and elasticity's of demand				K2
3	Understand theories of production, cost and revenue concepts				K2
4	Analyse the price and output determination under various market structures				K4
5	Acquire knowledge on theories of productivity and wages				K2
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create					
Unit:1					12--hours
SCOPE AND METHODOLOGY:					
Definition of Economics–NatureandScopeofEconomics–Utilityanalysis–Lawofdiminishingutility–Law of EquiMarginalutility–Indifference curve–Approaches of Economic Analysis–Methodology of Economics.					
Unit:2					12--hours
ELEMENTS OF DEMAND:					
Demand Analysis–Demand Schedule–Law of Demand–Demand Curve– Elasticity of Demand– Price, Income and Cross–Consumer's Surplus.					
Unit:3					12--hours
THEORY OF PRODUCTION:					
Factors of Production–Law of Diminishing Returns–Law ofVariableProportions–ReturntoScale–LawofSupply-CostandRevenue–ConceptsandCurves.					
Unit:4					12--hours
PRODUCT PRICING:					
MarketDefinition–Types–EquilibriumUnderPerfectCompetitionofFirmandIndustry–Pricing–Pricing Under Perfect Competition, Monopoly–Price Discrimination --Pricing Under Monopolistic Competition– Pricing under Oligopoly.					
Unit:5					10--hours
FACTORPRICING–Marginal Productivity Theory–Theories of wages , rent, interest and profit.					

Unit:6	ContemporaryIssues	2hours
Expert lectures ,online seminars–webinars		
TotalLecturehours		60--hours

TextBook(s)		
1	EconomicAnalysis	- S.Sankaran
2	PrincipalsofEconomics	- SethM.L.
ReferenceBooks		
1	MicroEconomicTheory	- M.L.Jhingan
2	EconomicAnalysis	-S.Sankaran
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]		
1		
2		
4		
CourseDesignedBy:		



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**Third
Semester**

Course code	33A	L	T	P	C
Core-5	Higher Financial Accounting	5			4
Pre-requisite	Basic knowledge in Accounting	Syllabus Version	2025-2026		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide insight about maintaining partnership accounts To promote understanding about maintaining books of accounts at the time of retirement To offer understanding about dissolution and insolvency of partnership To facilitate knowledge about individual insolvency and claims To promote knowledge about human resource and inflation accounting 					
Expected Course Outcomes:					
On the successful completion of the course ,student will be able to:					
1	Understandingthebasicconceptsofpartnerandproceduresrelatedtocalculationofratios.				K2
2	Acquiring the principle at the time of retirement in the books of partner				K1
3	Analyzing dissolution and insolvency of firms and individuals.				K4
4	Evaluate the insolvency or loss of individuals or firms.				K5
5	Examinetheconceptsbasedonvoyage,Humanresourceandinflationaccounting.				K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create					
Unit:1				15--hours	
Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities-Calculation of Ratios for Distribution of Profits-Capital Adjustments.					
Unit:2				15--hours	
Retirement of Partner-Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill– Adjustment of Goodwill through Capital A/c only -Settlement of Accounts-Retiring Partner’s Loan Account with equal Installments only.					
Unit:3				15--hours	
Dissolution- Insolvency of Partners-GarnerVsMurray-Insolvency of all Partners-Deficiency A/c-.Piecemeal Distribution -Proportionate Capital Method only.					
Unit:4				15--hours	
Insolvency of Individuals and Firms–Fire Claims: Normal Loss–Abnormal Loss					
Unit:5				13--hours	
Voyage Accounts– Investment Accounts					
Unit:6	Contemporary Issues			2hours	
Expert lectures, online seminars-webinars					
				Total Lecture hours	75--hours

Text Book(s)	
1	S.P.Jain&K.L.Narang, “Advanced Accounting”,Kalyani Publications,NewDelhi.
2	Reddy&Murthy,“FinancialAccounting”,MarghamPublicatuions,Chennai,2004.
3	Dr.M.A.Arulanandam, Dr.K.S.Raman,“AdvancedAccountancyPart-I”,HimalayaPublication,NewDelhi.
ReferenceBooks	
1	Gupta R.L. &RadhaswamyM.,”Corporate Accounts “, Theory Method and Application - 13thRevised Edition 2006, Sultan Chand&Co.,NewDelhi .
2	ShuklaM.C.,GrewalT.S.&GuptaS.L.,“AdvancedAccountancy”,S.Chand&Co., NewDelhi.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf
2	https://ncert.nic.in/textbook/pdf/leac102.pdf
3	
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory 20% and 80 % Problems.

MappingCourseobjectivesandcourseoutcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	L
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	M	S	M

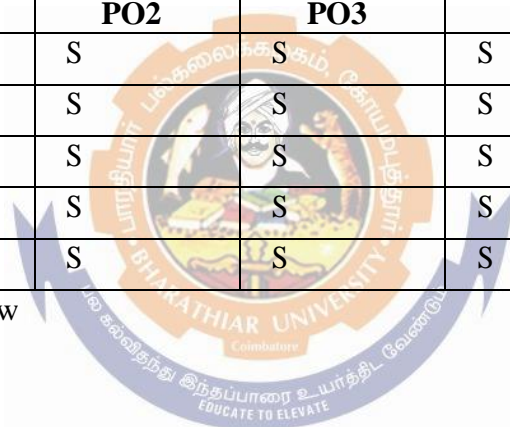
*S-Strong;M-Medium;L-Low

Coursecode	33B		L	T	P	C
Core-6	Commercial Law		4			4
Pre-requisite	Basic knowledge in Commercial Law		Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To provide knowledge about basics of business contract 2. To create knowledge about the regulations of agency system 3. To understand the rules of indemnity and guarantee 4. To offer knowledge about the sale and transfer of goods and the applicable laws and regulations 						
Expected Course Outcomes:						
1	Assessing the various elements related business law and contract					K5
2	Interpreting different type of contract and its features					K2
3	Explain about the agency system related to creation and termination of agency					K5
4	Compare between rights and duties of indemnity ,guarantee					K5
5	Examine the distinct between sale and agreement to sell and its features					K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						12--hours
Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.						
Unit:2						12--hours
Capacity to contract –Free consent–Quasi contracts –Contingent contracts–Performance of contract– Discharge of contract– Remedies for breach of contract.						
Unit:3						10--hours
Contract of Agency–Creation of Agency – Personal liability of an Agent–Agency by ratification–Conditions and effects– Termination of Agency.						
Unit:4						12--hours
Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment– Rights and Duties of bailor and bailee–Pledge by non-owners.						
Unit:5						12--hours
Law of sale of goods–Distinction between sale and agreement to sell–Conditions and warranties to sell– Conditions and Warranties–Transfer of Ownership–Transfer of title by Non-owners– Performance of contract of sale–Rights and Duties of buyer– Rights of unpaid seller.						
Unit:6	Contemporary Issues					2hours
Expert lectures, online seminars-webinars						
					Total Lecture hours	60--hours

TextBook(s)	
1	N.D.Kapoor -----BusinessLaws–Sulthan Chand&Sons
2	R.S.N.Pillai andBagavathy----- BusinessLaws-S.Chand&Co
ReferenceBooks	
1	M.C.Kuchhal----MercantileLaw---VikasPublications
2	K.R.Bulchandani----BusinessLaw---HimalayaPublishingHouse
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	https://legislative.gov.in/sites/default/files/A1872-09.pdf
2	https://www.acecollege.in/CITS_Upload/Downloads/Books/1029_File.pdf
CourseDesignedBy:	

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

*S-Strong;M-Medium;L-Low

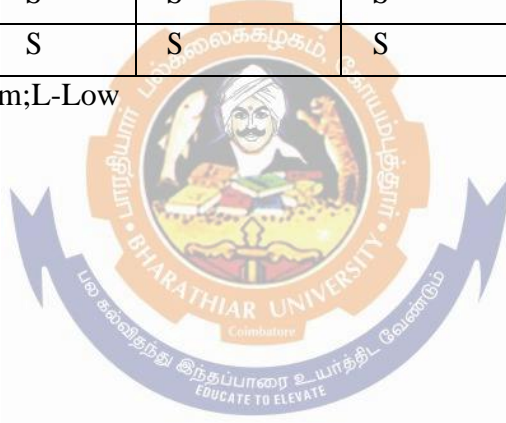


Course code	33C		L	T	P	C
Core-7	Executive Business Communication		4			3
Pre-requisite	Basic knowledge in Business Communication		Syllabus		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To provide information on effective business communication and techniques to respond to business queries.						
2. To provide knowledge about banking correspondence and company secretarial correspondence						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Outline the importance of effective business communication					K2
2	Understand the intricacies of responding to business related queries					K2
3	Categorizing effective correspondence with banks, insurance and agencies					K3
4	Examine effective response to company secretarial correspondence					K4
5	Analyze new innovative and effective ideas for business communication					K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
12--hours						
Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters-Layout.						
Unit:2						
12--hours						
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments-Collection Letters– Sales Letters–Circular Letters.						
Unit:3						
12--hours						
Banking Correspondence-Insurance Correspondence-Agency Correspondence.						
Unit:4						
10--hours						
Company Secretarial Correspondence(Includes Agenda ,Minutes and Report Writing)						
Unit:5						
12--hours						
Application Letters–Preparation of Resume -Interview :Meaning–Objectives and Techniques of various types of Interviews–Public Speech–Characteristics of a good speech– Business Report Presentations						
Unit:6						
Contemporary Issues						
2hours						
Expert lectures, online seminars- webinars						
Total Lecture hours						
60--hours						
Text Book(s)						
1	Rajendra Pal Korahill , “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.					
2	Ramesh, MS, & C. P Pattanshetti , “Business Communication”, R. Chand & Co, New Delhi, 2003.					

ReferenceBooks	
1	Rodriquez M V , “Effective Business Communication Concept” Vikas PublishingCompany,2003.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	https://www.academia.edu/34534809/Lecture_Notes_Business_Communication_A
2	
3	
CourseDesignedBy:	

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

*S-Strong;M-Medium;L-Low



Course code	3AC	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER III		MATHEMATICS FOR BUSINESS	3	-	-	3
Pre-requisite	Basics knowledge on Mathematics for Business		Syllabus Version		2025	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Understand and apply basics of applications of mathematics in business 2. Make the students to be ready for solving business problems using mathematical operations. 3. Provide insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts of arithmetic and geometric series and.				K2	
2	To remember the methods for solving problems in arithmetic and geometric series				K1	
3	Aware of variables, constants and functions and evaluate the first and second order derivatives.				K2	
4	To gain knowledge on integral calculus and determining definite and indefinite functions.				K4	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	SET THEORY				8 hours	
Set Theory – Simple and Compound Interest – Effective rate of Interest						
Unit:2	ARITHMETIC AND GEOMETRIC SERIES				9 hours	
Arithmetic and Geometric series-problems						
Unit:3	MATRIX				9 hours	
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations						
Unit:4	VARIABLES, CONSTANTS AND FUNCTIONS				9 hours	
Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems						

Unit:5	ELEMENTARY INTEGRAL CALCULUS	8 hours
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	45 hours
Text Book(s)		
1	Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21	
2	Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi	
Reference Books		
1	G.K.Ranganath, C.S.Sampangiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=qO1SYFZVmhY	
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD	
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L	
Course Designed By: Dr.A.Manonmani ,Dr.		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

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**Fourth
Semester**

Course code	43A		L	T	P	C
Core-8	Corporate Accounting I			5		4
Pre-requisite	Basic knowledge in company accounts			Syllabus rsion	2025- 2026	
Course Objectives:						
The main objectives of this course are to:						
1. To provide basic understanding about the accounts relating to shares and debentures						
2. To analyze the final accounts of companies						
3. To explore various methods for the valuation of goodwill						
4. To assist in the preparation of books of accounts during liquidation of companies						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explaining about the basic provisions towards issue of shares in market					K2
2	Understanding the concepts of debenture and its accounting					K2
3	Analyze the companies final accounts and Managerial Remuneration					K4
4	Estimating methods of goodwill and shares					K5
5	Examine various procedures related to liquidation of companies					K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						13--hours
Issue of shares: Par ,Premium and Discount -Forfeiture-Reissue–Surrender of Shares–Right Issue-Meaning of Bonus Issue						
Unit:2						15-hours
Redemption of Preference Shares. Debentures – Issue and Redemption- Sinking Fund Method (excluding Open Market operations)						
Unit:3						15--hours
Final Accounts of Companies- Calculation of Managerial Remuneration.						
Unit:4						15--hours
Valuation of Goodwill and Shares–Need–Methods of valuation of Goodwill and Shares.						
Unit:5						15--hours
Liquidation of Companies -Statement of Affairs-Deficiency a/c.						
Unit:6	Contemporary Issues					2hours
Expert lectures, online seminars-webinars						
					Total Lecture hours	75--hours

TextBook(s)	
1	S.P.Jain&K.L.Narang ,"AdvancedAccounting",KalyaniPublications,NewDelhi.
2	Gupta R.L. &RadhaswamyM. ,"Corporate Accounts ", Theory Method and Application-13thRevised Edition 2006, Sultan Chand &Co.,New Delhi.
3	Dr.M.A.Arulanandam,Dr.K.S.Raman ,"AdvancedAccountancy,Part-I",HimalayaPublications, New Delhi.2003.
ReferenceBooks	
1	GuptaR.L.&RadhaswamyM. ,"CorporateAccounts",TheoryMethod andApplication-13thRevisedEdition2006,SultanChand&Co.,NewDelhi.
2	ShuklaM.C.,GrewalT.S.&GuptaS.L. ,"AdvancedAccountancy",S.Chand&Co.,NewDelhi
3	Reddy&Murthy ,"FinancialAccounting",MarghamPublicatuions,Chennai,2004
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238
2	http://www.fimt-ggsipu.org/study/bcom202.pdf
3	http://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf
4	https://www.bing.com/videos/search?q=youtube+videos+on+corporate+accounting&docid=608009069960966369&mid=A58A95880433907E2FF8A58A95880433907E2FF8&view=detail&FORM=VIRE
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory 20% and 80 % Problems

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

*S-Strong;M-Medium;L-Low

Coursecode	43B		L	T	P	C
Core-9	Company Law and Secretarial Practice		4			4
Pre-requisite	Basic knowledge in law		Syllabus version	2025-2026		
Course Objectives:						
The main objectives of this course are to:						
1. To develop a strong foundation regarding corporate laws and provisions						
2. To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies						
3. To provide insights about corporate secretaryship and rules relating to company meetings.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Define the fundamentals of corporate law					K1
2	Identify the role ,responsibilities, appointment and liabilities of corporate directors					K2
3	Analyzing various winding up procedures, regulations and formalities under law					K4
4	Examine the role of corporate secretaryship and specific conditions					K4
5	Outline corporate level meetings with regard to duties of company secretary, Drafting correspondence, Notice, Agenda and Minutes					K2
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						12--hours
Formation of Companies–promotion–Meaning–Promoters–their functions– Duties of Promoters– Incorporation–Meaning–certification of Incorporation–Memorandum of Association –Meaning–Purpose–Alteration of Memorandum–Doctrine of Ultravires–Articles of Association –Meaning–Forms–Contents–Alteration of Article–Relationship between Articles and Memorandum– Doctrine of Indoor Management–Exception to Doctrine of Indoor Management –Prospectus–Definitions–Contents–Deemed Prospectus–Misstatement in prospectus–Kinds of Shares and Debentures.						
Unit:2						12--hours
Directors–Qualification and Disqualification of Directors–Appointment of Directors –Removal of Directors–Director’s remuneration–Powers of Directors–Duties of Directors–Liabilities of Directors						
Unit:3						12--hours
Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up–Winding up subject to supervision of the court– Consequences of Winding up (General).						
Unit:4						12-hours
Company Secretary–Who is a secretary–Types–Positions–Qualities–Qualifications– Appointments and Dismissals–Power–Rights–Duties–Liabilities of a Company Secretary– Role of a Company Secretary–(1) As a statutory officer,(2) As a Co-Coordinator,(3) As an Administrative Officer.						

Unit:5		10--hours
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda Chairman’s speech– Writing of Minutes.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars- webinars		
	Total Lecture hours	60`--hours
Text Book(s)		
1	M.C.Shukla and S.S.Gulshan----Principles of Company Law ----- S.Chand & Co.,	
2	M.C.Shukla and S.S.Gulshan ----- S.Chand & Co.,	
Reference Books		
1	N.D.Kapoor----Company Law---Sultan Chand & Sons	
2	M.C.Kuchhal----Secretarial Practice---Vikas Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://deepgyan.com/company-law-2013-notes-pdf-for-cs-executive/	
2	https://www.bing.com/videos/search?q=indian+companies+act+2013+pdf+download&qvpt=indian+companies+act+2013+pdf+download&view=detail&mid=28B5988DBED400F0A66928B5988DBED400F0A669&&FORM=VRD GAR&ru=%2Fvideos%2Fsearch%3Fq%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26qvpt%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26FORM%3DVDR E	
3	https://www.bing.com/videos/search?q=videos+on+company+law+in+India+2013&view=detail&mid=9B465521E916B7FEB2F59B465521E916B7FEB2F5&FORM=VIRE	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Coursecode	43P	L	T	P	C
Core- 10	Computer Application Practical (MSWord, Excel , Power Point ,Access and Tally)		-	4	3
Pre-requisite	Basics knowledge in MSWord,MSExcel MS Power Point MS Access and Tally	Syllabus Version	2025-2026		
CourseObjectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire and apply the computer applications in different aspects of business 2. Get an insight knowledge on MS-office 3. To inculcate knowledge over programs in Tally. 					
ExpectedCourseOutcomes:					
On the successful completion of the course, student will be able to:					
1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K2			
2	Creating and preparing the programmes in Tally package	K4			
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create					
MSWORD,MSEXCEL,MS POWER POINT d MS ACCESS		30 Hours			
<ol style="list-style-type: none"> 1. Create the front page of a News Paper. 2. Type a document and perform the following: <ol style="list-style-type: none"> i. Change a paragraph in to two column cashbook. ii. Change a paragraph using bullets(or) numbering format. iii. Find any word and replace it with another word in document. 3. Prepare a mail merge for an interview call letter. 4. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result). 5. Design a chart projecting the cash estimate of a concern in the forth coming years. 6. Create a Pivot table showing the performance of the salesmen's. 7. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides) 8. Create a show projecting the activities of your department during the academic year. 9. Create forms for the simple table ASSETS 10. Create report for the PRODUCT database. 					
Tally		30Hours			

1. Company Creation and Alteration ,Creating and Displaying Ledger
2. Voucher Creation,Voucher Alteration and Deletion
3. Inventory Information–Stock Summary , Godown Creation and alteration
4. Final Accounts
- 5.GST Setup (Activation) in Tally.ERP9
6. **Creating GST (CGST/SGST/IGST) Ledger in Tally.ERP9**
7. **Creating Sales and Purchase Ledgers for GST Compliance in Tally.ERP9**
8. **Creating Expenses and Income Ledgers without GST Compliance in Tally.ERP9**
- 9.Creating Service Ledger with GST Compliance in Tally.ERP9
10. Record Expenses with GST in Purchase Voucher

MappingwithProgrammeOutcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S-Strong;M-Medium; L-Low



Course code	4AD		L	T	P	C
Allied IV	STATISTICS FOR BUSINESS		3	-	-	3
Pre-requisite	Basic knowledge on Statistics for Business		Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of the course are able to						
<ol style="list-style-type: none"> 1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the student to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations. 5. Analyze interpolation and probability theory and perform the problems. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.				K2	
2	Recall measures of dispersion.				K1	
3	Execute correlation and regression analysis.				K3	
4	Understand the different types of moving averages.				K2	
5	Analyze interpolation and probability				K4	
K1-Remember; K2-Understand; K3 -Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	INTRODUCTIONS				9 hours	
Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems						
Unit:2	MEASURES OF DISPERSION				9 hours	
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.						
Unit:3	CORRELATION AND REGRESSION ANALYSIS				9 hours	
Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression						
Unit:4	TIME SERIES				8 hours	
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.						

Unit:5	INTERPOLATION	8 hours
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45 hours
Text Book(s)		
1	Statistical Methods by S.P. Gupta	
2	Business Mathematics and Statistics by P. Navaneetham	
3	Statistics by R.S.N. Pillai and V. Bagavathi	
Reference Books		
1	Statistics - Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor	
2	Applied General Statistics by Frederick E. Croxton and Dudley J. Cowden	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=BUE-XJEHp7g	
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S-Strong; M-Medium; L-Low

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**FifthSe
mester**

Coursecode	53A		L	T	P	C
Core-11	Corporate Accounting-II			6		4
Pre-requisite	BasicknowledgeinCompanyAccounts			Syllabus	2025-2026	
CourseObjectives:						
<ol style="list-style-type: none"> 1. To understand the concept of mergers and acquisitions 2. To familiarize withholding company accounts 3. To prepare the final accounts of banking companies 4. To prepare the accounts of insurance companies 5. To assist the preparation of electricity companies accounts 						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletion ofthecourse,studentwillbeableto:						
1	Recall variousconcepts andmethodsofpreparingaccountsundermergersandacquisitions					K1
2	Understandvariousmethodsofpreparingholdingcompanyaccounts					K2
3	Understandvariousmethodsofpreparingandassessingfinal accountsofbankingcompanies					K2
4	Analyzethefinal accountsofinsurancecompanies					K4
5	Analyzetheaccountingstatementsof electricitycompanies					K4
K1-Remember; K2-Understand;K3-Apply;K4-Analyze; K5 -Evaluate;K6-Create						
Unit:1						
20--hours						
Accounting for Mergers and Amalgamation–Absorption and External Reconstruction						
Unit:2						
18--hours						
Holding Company Accounts-Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).						
Unit:3						
17--hours						
Banking Company Accounts-Preparation of Profit and Loss Account and Balance Sheet (New format only)- Rebate on Bills Discounted- Classification of Advances- Classification of Investments- Asset classification- Concept of Non-Performing Assets (NPA)						
Unit:4						
15--hours						
Insurance Company accounts: General Insurance and Life Insurance (New format only)- Under IRDA 2000						
Unit:5						
18--hours						
Statements of Accounts for Electricity Companies–Treatment of Repairs and Renewals - Indian Accounting Standards–Financial Reporting Practice (Theoretical Aspects)						
Unit:6						
Contemporary Issues						
2hours						
Expert lectures, online seminars- webinars						
Total Lecture hours					90--hours	

TextBook(s)	
1	S.P.Jain&K.L.Narang, “AdvancedAccounting”,KalyaniPublications,NewDelhi.5.Shukla M.C.
2	Gupta R.L. &RadhaswamyM.,”Corporate Accounts “, Theory Method and Application-13thRevisedEdition 2006, SultanChand &Co., NewDelhi
3	Dr.M.A.Arulanandam,Dr.K.S.Raman,“AdvancedAccountancy,Part-I”,HimalayaPublications,NewDelhi.2003.
ReferenceBooks	
1	Gupta R.L. &RadhaswamyM.,”Corporate Accounts “, Theory Method and Application-13thRevisedEdition 2006, Sultan Chand & Co.,NewDelhi.
2	GrewalT.S.&GuptaS.L.,“AdvancedAccountancy”,S.Chand&Co.,NewDelhi
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	https://www.bing.com/videos/search?q=accounting+for+holding+companies&docid=608020215401752240&mid=0F32057D615B472ADCFB0F32057D615B472ADCFB&view=detail&FORM=VIRE
2	https://www.yourarticlelibrary.com/accounting/amalgamation-of-companies/problems-on-amalgamation-and-external-reconstruction/82261
3	https://www.bmscw.edu.in/files/StudyMaterials/BCom/III-BCom/5th%20Sem_B%20Com_AA%20UNIT%201_NOTES.pdf
4	https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory 20% and 80 % Problems

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

*S-Strong;M-Medium;L-Low

Coursecode	53B		L	T	P	C
Core-12	BankingTheoryLawandPractices			5		4
Pre-requisite	BasicknowledgeinBanking			Syllabus version	2025-2026	
CourseObjectives:						
Themainobjectives ofthiscourseareto:						
<ol style="list-style-type: none"> 1. Toprovideknowledgeabout theworkingof banking industry 2. Tounderstandthebasicunderstandingofloananddisbursement policies of banks 3. Toprovideinsights aboutvariousdocumentsusedinbanking services 						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletion ofthecourse,studentwillbeableto:						
1	Rememberingthe various termsand concepts usedin bankingindustry					K1
2	Understandingthevariousprocessandactivitiesofaccountsinbanks					K2
3	Outlinevariousfeatures ofchequesforeasyandsimplebanking					K2
4	Examinethevariousloansandadvancerelatedprocessin banks					K4
5	Classifyingvariouskindofdocumentsinvolvedinbankingservices					K2
K1-Remember; K2-Understand;K3-Apply;K4-Analyze; K5 -Evaluate;K6 -Create						
Unit:1						
					15--hours	
Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking -- BranchBankingUniversalBanking&BankingMarkets--FunctionsofModerncommercialBanks -BalanceSheetofcommercialBanks--CreditCreation bycommercialBanks						
Unit:2						
					15--hours	
Central Bank -- Functions -- Credit Control Measures -- Quantitative and Selective Creditcontrolmeasures -- Role of RBI in regulating and controlling banks. State Bank of India -- Itsspecialplaceinthebankingscene-- Commercialbanksandruralfinancing--Regional RuralBanks-PlaceofCo-operativebanksin theIndianBankingscenario						
Unit:3						
					15--hours	
Definitionofbankerandcustomer--Relationshipsbetweenbankerandcustomer-- specialfeatureofRBI,BankingregulationAct1949.SecretyofcustomerAccount.Openingofaccount-- special typesofcustomer--typesofdeposit--BankPassbook--collectingbanker--payingbanker--bankerlien.						
Unit:4						
					18--hours	
Cheque -- features essentials of valid cheque -- crossing -- making and endorsement -- payment ofcheques statutory protection duties to paying banker and collective banker - refusal of paymentcheque.Dutiesofholder&holderin due course-						
Unit:5						
					10--hours	
Loanandadvancesbycommercialbanklendingpoliciesofcommercialbank-Formsofsecurities --lienpledgehypothecation and advanceagainstthedocumentsof titleto goods-- mortgage. Positionofsurety--Letterofcredit --Billsandsupplybill.Purchaseanddiscountingbill Travelingcheque,creditcard,						

Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	75--hours

TextBook(s)	
1	SundharamandVarshney, BankingtheoryLaw&Practice, SultanChand &Sons.,NewDelhi.
2	Basu:Theoryand PracticeofDevelopmentBanking
3	Reddy&Appanniah :Banking TheoryandPractice
ReferenceBooks	
1	Natarajan&Gordon:BankingTheoryandPractice
2	BankingRegulation Act,1949.
3	ReserveBankof India,Report oncurrencyandFinance2003-2004.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf
2	https://www.studocu.com/in/document/karnataka-state-law-university/banking-law/law-of-banking-notes-for-unit-wise/6902283
3	https://www.bdu.ac.in/cde/SLM/SLM_SAMPLE/BCom-Bank-Management.pdf
4	https://www.economicdiscussion.net/india/money-market/money-market-in-india-features-structure-constituents-participants-and-defects/31348
CourseDesignedBy:	

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

*S-Strong;M-Medium;L-Low

Coursecode	53C	L	T	P	C
Core-13	CostAccounting	6			4
Pre-requisite	BasicknowledgeinAccounting	Syllabus version	2025-2026		
CourseObjectives:					
Themainobjectives ofthiscourseareto:					
<ol style="list-style-type: none"> 1. Tounderstandtheconceptandvariouscomponentsofcosting 2. Toassistpreparationofaccounts underprocesscosting 3. Tofamiliarizewiththetechniquesofoperatingcosting 					
ExpectedCourseOutcomes:					
Onthesuccessfulcompletion ofthecourse,studentwillbeableto:					
1	Recallvariousconcepts ofcostingandcostingmethods				K1
2	Analyzethevarious elements ofcosting				K4
3	Explainthe labourwagepaymentsystem				K2
4	Outlinethecost underprocesscostingsystem				K2
5	Examineabout operationalcosting,contractcostingandReconciliationof CostandFinancial Statements.				K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create					
Unit:1					
					20--hours
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing anaid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost SheetandTender.					
Unit:2					
					18--hours
Material Control: Levels of material Control – Need for Material Control – Economic OrderQuantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing ofMaterials– Procedureanddocumentationinvolvedinpurchasing–Requisitionforstores–Stores Control–Methodsofvaluimgmaterialissue.					
Unit:3					
					18--hours
Labour: Systemofwagepayment – Idletime–Controloveridletime– Labourturnover.Overhead–Classificationofoverhead –allocationandabsorption ofoverhead.					
Unit:4					
					16--hours
Processcosting–Features ofprocesscosting–processlosses,wastage,scrap,normalprocessloss –abnormalloss,abnormalgain.(Excludinginterprocessprofits andequivalentproduction).					
Unit:5					
					16--hours
OperatingCosting–Contractcosting–Reconciliation ofCostandFinancialaccounts.					
Unit:6					
ContemporaryIssues					2hours
Expertlectures,onlineseminars-webinars					
TotalLecturehours					90--hours

TextBook(s)	
1	S.P.JainandKL.Narang,“CostAccounting”,KalyaniPublishers,NewDelhi.Edn.2005
2	R.S.N.PillaiandV.Bagavathi,“CostAccounting”,S.ChandandCompanyLtd.,NewDelhi.Edn.2004
3	S.P.Iyyangar,“CostAccountingPrinciplesandPractice”,SultanChand,NewDelhi.2005
ReferenceBooks	
1	V.KSaxena&C.D.Vashist, “CostAccounting”,SultanChand,NewDelhi2005
2	M.N.Arora,“CostAccounting”,SultanChand,NewDelhi2005.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
2	https://www.bing.com/videos/search?PC=U523&q=vIDEO+LECTURE+IN+cOST+aCCOUNTING&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvIDEO%2bLECTURE%2bIN%2bcOST%2baCCOUNTING&view=detail&mmscn=vwrc&mid=D4E6F22C7E60037DB9D0D4E6F22C7E60037DB9D0&FORM=WRVORC
3	https://drive.google.com/file/d/1IlztPE-XSUqDgx2spUwsyLehrP_bDCI/view
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory

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

*S-Strong;M-Medium;L-Low

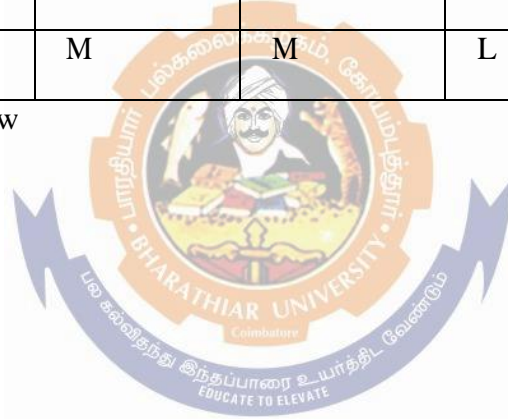
Coursecode	53D		L	T	P	C
Core-14		IncomeTaxLawandPractices	6			4
Pre-requisite		Basicknowledgeinlaw	Syllabus version	2025-2026		
CourseObjectives:						
Themainobjectives ofthiscourseareto:						
1. Tounderstandthevariousconceptsofincometax andrelatedterminologies						
2. Tofamiliarizewith calculationofincomeunderdifferentheads						
3. Tounderstandtheprocess ofset offandcarryforwardoflosses whilecomputingtotalincome						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletion ofthecourse,studentwillbeableto:						
1	Outlinethevariousterminologiesrelated toincometax					K1
2	Understandthemethodofcalculatingandlevyingtax					K2
3	Applythevarious taxlawsand availableprovisionsin tax computations					K3
4	Evaluatetheset offandcarryforwardoflosseswhilecalculatingpersonalincome					K5
5	Analyze self-assessment ofincomeandtaxcomputation					K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1	TitleoftheUnit(Capitalize eachWord)				15--hours	
IncomeTaxAct–Definition ofIncome–Assessmentyear–Previous Year–Assessee–ScopeofIncome– ChargeofTax– ResidentialStatus –ExemptedIncome.						
Unit:2					20--hours	
HeadsofIncome:IncomefromSalaries–IncomefromHouseProperty.						
Unit:3					20--hours	
ProfitandGainsofBusiness orProfession–CapitalGains						
Unit:4					15--hours	
IncomefromOtherSources.–DeductionsfromGrossTotalIncome.						
Unit:5					18--hours	
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – AssessmentofIndividuals.						
Unit:6	ContemporaryIssues				2hours	
Expertlectures,onlineseminars-webinars						
					TotalLecturehours	90--hours
TextBook(s)						
1	GaurandNarang,“IncomeTax LawandPractice”KalyanipublishersNewDelhi					
ReferenceBooks						
1	Dr.HCMehrotra,“Income-taxLawandAccounts”SahithyaBhavanpublishers					

RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	https://www.bing.com/videos/search?PC=U523&q=video+1%3Becture+in+Income+tax&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvideo%2bl%253Becture%2bin%2bIncome%2btax&view=detail&mmcsn=vwrc&mid=F8694500529A30E8E535F8694500529A30E8E535&FORM=WRVORC
2	
3	
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory

MappingProgrammeoutcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L
CO4	S	S	L	M	M
CO5	S	M	M	L	L

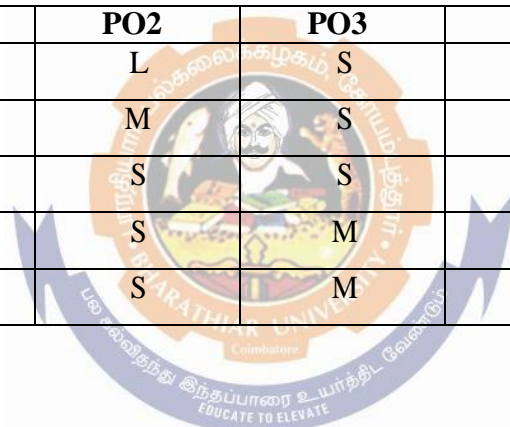
*S-Strong;M-Medium;L-Low



Coursecode	5EA	L	T	P	C
Elective I A	Business Finance	5			4
Pre-requisite	BasicknowledgeinFinance	Syllabus version	2025-2026		
CourseObjectives:					
Themainobjectives ofthiscourseareto:					
<ol style="list-style-type: none"> 1. Tounderstandthevariousconceptrelatingtofinance 2. Tofamiliarizewiththebasicsoffinancialplanning 3. Toanalyzevariousourcesandforms of finance 4. Tounderstandthevariousdimensionsofcapitalmarketandtheir components 5. Toprovideknowledge about capitalizationandrelatedtheories 					
ExpectedCourseOutcomes:					
Onthesuccessfulcompletion ofthecourse,student willbeableto:					
1	Outlinevariousconceptsrelatingtofinance				K2
2	Listthevariousetechniquesoffinancial planning				K2
3	Analyzevariousourcesandforms offinance				K4
4	Examinthevariousdimensionsofcapitalmarketandtheircomponents				K4
5	Listthecapitalization conceptandrelatedtheories fordecisionmaking				K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create					
Unit:1					
15--hours					
BusinessFinance:Introduction–Meaning–Concepts -Scope– FunctionofFinanceTraditionaland Modern Concepts–Contents ofModern Finance Functions					
Unit:2					
15--hours					
FinancialPlan:Meaning-Concept–Objectives –Types–Steps–Significance- Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and PublicDeposits,TradeCreditBankCredit–Features– AdvantagesandDisadvantages-Lease Financing:Meaning– Features–Forms– Merits and Demerits.					
Unit:3					
15--hours					
Capital Structure–CardinalPrinciples of Capitalstructure– TradingonEquity– Costof Capital– Concept–Importance–CalculationofIndividualand CompositeCost ofCapital.					
Unit:4					
15--hours					
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – UnderCapitalisation :Symptoms –Causes–Remedies–WateredStock–WateredStockVs. OverCapitalisation.					
Unit:5					
13--hours					
Dividend Policy – Determinants of Dividend Policy – Types of Dividend Policy – Advantages andDisadvantagesof Stable DividendPolicy– Theory ofRelevanceand Irrelevance.					
Unit:6					
ContemporaryIssues					
2hours					
Expertlectures,onlineseminars-webinars					

	TotalLecturehours	75--hours
TextBook(s)		
1	EssentialsofBusiness Finance-R.M.SriVatsava	
2	FinancialManagement -Saravanavel	
ReferenceBooks		
1	FinancialManagement- L.Y.Pandey	
2	FinancialManagement- M.Y.KhanandJain	
3	FinancialManagement -S.C.Kuchhal	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]		
1	http://www.jiwaji.edu/pdf/ecourse/management/Unit-%203%20capital%20structure.pdf	
2	corporatefinanceinstitute.com/resources/knowledge/finance/capital-structure-overview/	
3	https://efinancemanagement.com/dividend-decisions/dividend-theories	
CourseDesignedBy:		

MappingCourseobjectivesandcourseoutcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	M	S	M	M	M



Coursecode	5EB		L	T	P	C
Elective I B		Fundamentals of Insurance	5			4
Pre-requisite		BasicknowledgeaboutInsurance	Syllabus	Version	2025-2026	
CourseObjectives:						
Themainobjectives ofthiscourseareto:						
<ol style="list-style-type: none"> 1. Tounderstandthebasicconceptsofinsurance 2. Tofamiliarizewiththeconceptofworkingofagency 3. Tounderstandvariousforms ofunderwriting 4. Toprovideknowledge abouttheformationofinsurance companies 5. Toacquaintwith thebasicprinciples ofdifferenttypesofinsurance 						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletion ofthecourse,studentwillbeableto:						
1	Recallthedifferent conceptsofinsuranceanditsworking					K1
2	Explaintheconceptofagentanditsworkingsystem					K2
3	Evaluatethefunctionsof agentsandvariousformsofunderwriting					K5
4	Analyzevariousactuarialaspectsrelatingtoinsurance companies					K4
5	Listthebasic principlesofinsuranceand varioustypesofit.					K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						15--hours
Introductiontoinsurance:Purposeandneedofinsurance:Insuranceasasocialsecuritytool;insurance and economicdevelopment						
Unit:2						15--hours
Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license;Cancellation of license;Revocation or suspension/termination of agentappointment; Code ofconduct; Unfairpractices.						
Unit:3						15--hours
Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medicalunderwriting; Material information; Nomination and assignment; Procedure regarding settlementofpolicyclaims.						
Unit:4						15--hours
Company Profile: Organizational set-up of the company; Promotion strategy; Market share;Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects;Distributionchannels						
Unit:5						13--hours
Fundamental/PrinciplesoflifeInsurance/Marine/Fire/Medical/GeneralInsurance:Contractofvariouskinds; Insurance Interest						

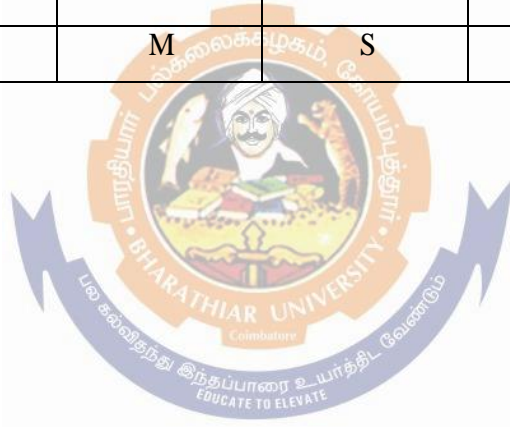
Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	75--hours
TextBook(s)		
1	MishraM.N:InsurancePrinciplesandpractice;S.Chandandco,NewDelhi..	
2	InsuranceRegulatoryDevelopmentAct1999	
ReferenceBooks		
1	LifeInsuranceCorporationAct1956	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1		
2		
4		
CourseDesignedBy:		


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

Coursecode	5EC		L	T	P	C
Elective I C		Fundamentals of Business Research	5			4
Pre-requisite		Basic knowledge about Research	Syllabus Version	2025-2026		
CourseObjectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To understand the basic concepts of Research The basic objective of this course is to provide knowledge and understanding of basic principles of business research methods. 						
ExpectedCourseOutcomes:						
On the completion of this course, students will be able to:						
1	Write a literature review that synthesizes and evaluates literature in a specific topic area to justify a research questions.					K1
2	Apply appropriate research design and methods to address a specific research question and acknowledge the ethical implications					K2
3	Understand how research activities can be used to address business Problems					K3
4	Develop, present and defend a research proposal and prepare a research proposal					K3
5	To become acquainted with the scientific methodology in business					K2
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
					15--hours	
Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities a good researcher – Types of research- Quantitative and Qualitative research- Methods - Literature searching : concept, purposes and kinds; Writing a literature survey; Literature search through the internet; Relation of literature to research						
Unit:2						
					15--hours	
Research process – Research problem Identification in business, Selection and formulation of research problems –Concept of hypothesis formulation- Research design- concept, features and Principles of research design – Criteria of good research design						
Unit:3						
					15--hours	
Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Types of data: primary and secondary; Importance of secondary data in business research; Primary data: methods of collecting primary data; Questionnaires: design, components and principles of questionnaire writing; Pilot testing and questionnaire administration; The research interviews: face-to- face, telephone interviews and computer assisted interviewing; Observation: concept and methods – pilot study						
Unit:4						
					15--hours	
Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation						

Unit:5		13--hours
Interpretations and report writing –Research proposal : purpose, types and structure; Writing research reports : reporting process, contents of the research report and style of writing; Typing and layout of the research report; Citations and references by using APA format; and Essentials of a good research report		
Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	75--hours
TextBook(s)		
1	Research Methodology : C.R. Kothari	
2	Research Methodology- P.Saravanel	
ReferenceBooks		
1	Business Research Methods : Rummel & Ballaine	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1		
2		
4		
CourseDesignedBy:		

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



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Sixth Semester

Coursecode	63A		L	T	P	C
Core-15	ManagementAccounting			6		4
Pre-requisite	BasicknowledgeinAccounting			Syllabus Version	2025-2026	
CourseObjectives:						
Themainobjectives ofthiscourseareto:						
<ol style="list-style-type: none"> 1. Tounderstandthevariouscomponentsofmanagementaccountingandrelatedterms 2. Tounderstandanalysisusingratio,workingcapitalmanagementandmarginalcosting 3. Tofamiliarizewithbudgetpreparationandbudgetarycontroltools 						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletionofthecourse,studentwillbeableto:						
1	Outline the various concepts relating to management accounting					K2
2	Analyze financial statements using ratio analysis					K4
3	Evaluate the working capital management of companies					K5
4	Comparing various alternatives using marginal costing and decision making					K2
5	Analyze new budget and budgetary control for organizations					K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.					20--hours	
Unit:2						
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.					18--hours	
Unit:3						
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.					17--hours	
Unit:4						
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.					15--hours	
Unit:5						
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.					18--hours	
Unit:6						
Contemporary Issues					2hours	
Expert lectures, online seminars- webinars						
Total Lecture hours					90--hours	

TextBook(s)	
1	Dr.S.N.Maheswari.“ManagementAccounting”,SultanChand&Sons,NewDelhi,2004.2..3. 4.
2	SharmaandS.K.Gupta“ManagementAccounting”,KalyaniPublishers,NewDelhi,2006
ReferenceBooks	
1	.S.P.JainandKL.Narang,“CostandManagementAccounting”, KalyaniPublishers,New Delhi
2	S.K.Bhattacharya,“AccountingandManagement”,VikasPublishingHouse.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf
2	https://ebooks.ibsindia.org/mac/chapter/budgeting-and-budgetary-control/
CourseDesignedBy:	

Distribution of Marks: This paper consists of theory

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

*S-Strong;M-Medium;L-Low

Coursecode	63B		L	T	P	C
Core-16	PrinciplesofAuditing			6		4
Pre-requisite	Basicknowledgein Auditing			Syllabus Version	2025-2026	
CourseObjectives:						
Themainobjectives ofthiscourseareto:						
<ol style="list-style-type: none"> 1. Tounderstandthevariousconceptsofauditingandtheprocedurefortheconductofinternalaudit 2. Tofamiliarizewiththeprocessofvaluingsassetsandliabilities 3. Tounderstandtheprocessofauditingthejointstockcompaniesandinvestigationmechanism 						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletion ofthecourse,studentwillbeableto:						
1	Definetheimportant conceptandrulesrelatingtoauditing					K1
2	Outlinethetechniquesandapplicabilityofinternalaudit					K2
3	Analyzeevaluationofassetsandliabilitiesinbusiness					K4
4	Analyzeaccounts andauditingthejoint stockcompanies					K4
5	Examineaboutinvestigationandauditingofcomputerizedaccounts					K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
20--hours						
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities ofanAuditor– Audit Programmes						
Unit:2						
18--hours						
InternalControl–InternalCheckandInternalAudit– AuditNoteBook–WorkingPapers.Vouching –Voucher– VouchingofCashBook–VouchingofTradingTransactions– VouchingofImpersonalLedger.						
Unit:3						
17--hours						
VerificationandValuationofAssetsandLiabilities– Auditor’spositionregardingthevaluationandverificationsofAssetsandLiabilities –Depreciation– ReservesandProvisions–Secret Reserves.						
Unit:4						
15--hours						
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes ofAppointmentof CompanyAuditor–Rights and Duties– LiabilitiesofaCompanyAuditor–Share Capital andShareTransferAudit –AuditReport–ContentsandTypes.						
Unit:5						
18--hours						
Investigation–ObjectivesofInvestigation–AuditofComputerised Accounts– ElectronicAuditing–InvestigationundertheprovisionsofCompanies Act.						

Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	90--hours
TextBook(s)		
1	B.N.Tandon,“PracticalAuditing”,SChandCompanyLtd	
ReferenceBooks		
1	.R.MDePaula,“Auditing-theEnglishlanguageSocietyandSirIsaacPitmanandSonsLtd,London	
2	SpicerandPegler,“Auditing:Khatalia’sAuditing”4.KamalGupta,“Auditing“,TataMcgriall Publications	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]		
1	http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf	
2	https://www.himpub.com/documents/Chapter3442.pdf	
3		
CourseDesignedBy:		

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

*S-Strong;M-Medium;L-Low

Coursecode	63C		L	T	P	C
Core-17	Indirect Taxes		6			4
Pre-requisite	BasicknowledgeinTax		Syllabus Version	2025-2026		
CourseObjectives:						
Themainobjectives ofthiscourseareto:						
<ol style="list-style-type: none"> 1. TounderstandtheapplicabilityofindirecttaxesinIndia 2. TofamiliarizewiththecalculationalandexecutionofgoodsandservicetaxinIndia 3. Tounderstandtheworkingofcustom lawinIndia 						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletion ofthecourse,studentwillbeableto:						
1	RecallvariousconceptsrelatingtoIndirecttax regimeinIndia					K1
2	Analyzetheconceptand applicabilityofGSTinbusinesses					K4
3	ComparetheGSTregimewithotherindirecttax lawsprioritoit					K2
4	IllustrateGSTsysteminownbusiness andotherprototypes					K2
5	Examinethecustom lawandrelateddutiesandtaxes					K4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
						16--hours
MeaningofTaxandTaxation-TypesofTaxes:DirectandIndirectTaxes-Features– MeritsandLimitations-ComparisonofDirectandIndirecttaxes.ConstitutionalbasisofTaxationin India- MethodsoflevyingIndirectTaxes:AdvoleramandSpecific.ContributionofIndirecttaxesto Government Revenues						
Unit:2						
						18--hours
Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages ofGST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming ofTaxes-GST Rate StructureinIndia. GST Council: StructureandFunctions.						
Unit:3						
						-18--hours
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services,Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax andOutput Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxablesupply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions foravaillingInputTax Credit.ReverseChargeMechanismunderGST. CompositionLevy:Meaning andApplicability.						
Unit:4						
						18--hours
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms:Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-ratedSupply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods orServices: Meaning and Determination. Procedures under GST: Procedure for Registration -Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way BillunderGST:Meaning and Applicability. FilingofReturns: TypesofGSTReturnsand theirDue Dates.						

Unit:5		18--hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation - Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90--hours
Text Book(s)		
1	Indirect Taxes Law and Practice - V.S. Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R. Parameswaran and P. Viswanathan, Kavin Publications, Coimbatore.	
Reference Books		
1	GST Law and Practice - S.S. Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V. Balachandran. Sultan Chand & Co. New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf	
2	https://www.bing.com/videos/search?q=gst+video+youtube&view=detail&mid=7DFF9357992F1E0E36717DFF9357992F1E0E3671&FORM=VIRE	
4		
Course Designed By:		

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

Coursecode	6EA	TITLE OF THE COURSE	L	T	P	C
Elective II	A	Entrepreneurial development	5			4
Pre-requisite		Basic knowledge about entrepreneurship	Syllabus Version			2025-2026
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To understand the basic concepts of entrepreneurship and related initiatives 2. To provide insights about the setting up of startups 3. To familiarize with the institutional services to entrepreneur 4. To provide knowledge about various financial support available to the entrepreneurs 5. To provide knowledge about various subsidies and incentives available for entrepreneurs 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1		Recall the importance and role of entrepreneurship as an economic activity				K1
2		Explain the various process of setting up a startup				K2
3		Outline the various institutional services to entrepreneur				K2
4		Analyze the various financial institution available to support entrepreneurs				K4
5		List the various subsidies and incentives available for entrepreneurs				K4
K1-Remember; K2-Understand; K3 -Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1						
15--hours						
Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme. New trends in Entrepreneurship-						
Unit:2						
15--hours						
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report- Start-up initiatives by Government – Policy Initiatives - Make in India						
Unit:3						
15--hours						
Institutional services to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUI and commercial bank.						
Unit:4						
15--hours						
Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.						
Unit:5						
13--hours						
Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance – Taxation benefit to SS role of entrepreneur in export promotion and import substitution.						
Unit:6						
Contemporary Issues						
2hours						
Expert lectures, online seminars- webinars						
Total Lecture hours						75--hours

TextBook(s)	
1	EntrepreneurialDevelopment–C.B.GuptaandN.P.Srinivasan
2	FundamentalsofEntrepreneurshipandSmallBusiness–RenuArora&S.KI.Sood
ReferenceBooks	
1	EntrepreneurialDevelopment–S.S.Khanka4.EntrepreneurialDevelopment–P.Saravanavel
2	EntrepreneurialDevelopment–S.G.Bhanushali
3	EntrepreneurialDevelopment–Dr.N.Ramu
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	https://www.bing.com/videos/search?q=videos+lecture+on+Entrepreneurship+development&view=detail&mid=80F189D37600ABFF945880F189D37600ABFF9458&FORM=VIRE
2	https://youtu.be/JaymOioQ7jE
3	
CourseDesignedBy:	

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

- . Appreciate the role of Human Resource management as an important area of Business Management. 2 4. Design Jobs scientifically 5. Prepare a Recruitment & Selection procedure for a post 6. Critically evaluate the techniques of developing HR such as Training, executive development and Career Development 7. Comprehend the Succession Planning activities of corporates 8. Correlate between Industrial relations and Collective bargaining 9. Appreciate the concept of Quality of Working Life 10. 2. 3. 4.. 5.

Coursecode	6EB		L	T	P	C
Elective II B		Human Resource Management	5			4
Pre-requisite		Basic knowledge in Human Resource Management	Syllabus version	2025-2026		
CourseObjectives:						
<ol style="list-style-type: none"> To introduce learners to the concepts of Human Resource Management To familiarize learners with the different techniques for acquisition of Human Resources. To acquaint learners with the methods of developing and managing the performance of Human Resources To create awareness amongst learners about the efforts taken for maintaining & integrating Human Resources at workplace To explore the emerging horizons of Human Resource management in wake of changes in Business environment. 						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletion ofthecourse,studentwillbeableto:						
1	Appreciate the role of Human Resource management as an important area of Business Management					K1
2	To Plan out the HR requirements of an organization					K2
3	Appreciate the concept of Quality of Working Life					K3
4	Critically evaluate the challenges in HRM.					K3
5	Prepare a Recruitment & Selection procedure for a post					K3
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						15--hours
Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System						
Unit:2						15--hours
Human Resource Planning (HRP)- Meaning, Process.- Recruitment- Meaning, Sources of Recruitment Selection-Meaning, Steps in Selection Process, Selection testing- Types, Selection Interviewing Types. Competency mapping-						
Unit:3						15--hours
Employee Training- Concept & Importance, Types of Training Programmes, Methods & Techniques of Training- Performance Appraisal- Concept, Elements, Uses, Limitations-						
Unit:4						15--hours
Industrial Relations- Concept, Approaches, Measures to improve Industrial Relations Collective Bargaining- Concept- Forms of Collective Bargaining, Process, Conditions for successful Collective Bargaining Job Satisfaction – Concept & Determinants Human Relations- Concept, Techniques Quality of Working Life (QWL)- Concept, Dimensions of QWL						
Unit:5						13--hours
Human Resource Records- Types, Human Resource Audit- Process, Human Resource Accounting & Costs- Approaches to control HR Costs- Knowledge management-Critical importance of KM in organisations- Knowledge Management Process						
Unit:6	ContemporaryIssues					2hours

Expertlectures,onlineseminars-webinars	
	TotalLecturehours 75--hours
TextBook(s)	
1	Human Resource Management- C.B.Gupta- Sultan Chand & Sons Publishers
2	Human Resource Management- Biswajeet Pattanayak- PHI learning house
ReferenceBooks	
1	Human Resource Management- Aswathappa K.- Tata McGraw,Hill, New Delhi.
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	
2	
4	
CourseDesignedBy:	

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



Coursecode	6EC		L	T	P	C
Elective II C		International Business	5			4
Pre-requisite		Basic knowledge in International Business	Syllabus Version			2025-2026
CourseObjectives:						
Themainobjectives ofthiscourseareto:						
1. The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business.						
2. To provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletion ofthecourse,studentwillbeableto:						
1	To know the history, evolution, growth & development of International Business.					K2
2	To Identify and evaluate the complexities of international business and its impact on globalization.					K2
3	To Understand trade practices, procedures, documentation and global market issues in today's competitive world.					K3
4	To understand government policies & procedures applicable for International Business.					K3
5	To find the meaning and importance of Socio–Cultural, Political &Legal and Economic Implications of globalization.					K3
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						15--hours
International Business-Meaning-Concept- Evolution of International Business - Nature of International Business – Reasons – Types - Need &Importance of International Business – International stages and orientations-Drivers and restrainers of Globalisation–International Business decisions- Approaches to International Business.						
Unit:2						15--hours
Globalization - Meaning- Definition and Features, factors influencing globalization, Essential conditions for Globalization -Globalization Strategies- Advantages and Disadvantages - global business expansion strategy for emerging market companies-Globalization and India.						
Unit:3						15--hours
Multi National Enterprise- Concept- Various types-Impact of MNEs on host economies, various techniques to measure MNEs internationalization, assess emerging MNEs from rapidly developing economies- International economic institutions under the UN System, World Bank Group, IMF, , NAFTA, SAFTA						
Unit:4						15--hours
International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC). Commercial Policy Instruments - tariff and nontariff measures – types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.						
Unit:5						12--hours
Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in						

advance, Letter of Credit, Documentary Collection, Open Account) Export and Import Documents

Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
	TotalLecturehours	75--hours
TextBook(s)		
1	Cherunilam, Francis. International Business: Text and Cases. PHI Learning	
2	. International Business -. International Business-Pearson	
ReferenceBooks		
1	International Business -K.Aswathappa-McGraw-Hill Education	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]		
1		
2		
4		
CourseDesignedBy:		

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

Coursecode	6ED	L	T	P	C
Elective III D	Financial Markets	5			4
Pre-requisite	Basic knowledge about financial market	Syllabus	rsion	2025-2026	
CourseObjectives:					
Themainobjectives ofthiscourseareto:					
<ol style="list-style-type: none"> 1. Tounderstandthebasicconcepts offinancialmarket 2. Toanalyzetheworkingandcomponents ofcorporatesecuritiesmarket 3. Toevaluatethefunctioningofstockexchangesin India 4. Toevaluatetheroleofbanksandintermediariesinfinancialmarket 5. Toprovideinsightsaboutthenewmodelsandinnovativetrendsinfiancing 					
ExpectedCourseOutcomes:					
Onthesuccessfulcompletion ofthecourse,studentwillbeableto:					
1	Definethebasicconcepts offinancialmarket				K1
2	Analyzetheworkingandcomponentsofcorporate securities market				K4
3	Explainthefunctioningofstockexchangesin India				K4
4	Explaintheroleofbanksandintermediariesinfinancialmarket				K4
5	Applyvarioustrendsandnewmodesinfiancing				K3
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create					
Unit:1					
				15--hours	
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – ClassificationandobjectofIndianMoneyMarkets andStructureofCapitalMarkets.					
Unit:2					
				15--hours	
MarketsforCorporateSecurities–NewIssueMarkets –FunctionsIssueMechanism – MerchantBanking–RoleandFunctions of Merchant Bankers inIndia– Underwriting.					
Unit:3					
				15--hours	
SecondaryMarkets –StockExchange–RoleofSecondaryMarket–Trading inStockExchange– VariousSpeculativeTransactions–RoleofSEBI– RegulationofStockExchange.					
Unit:4					
				15--hours	
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC–UTI– Mutual Funds–Investments Companies.					
Unit:5					
				13-hours	
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – DimensionFunctions – VentureCapitalinIndia–Factoring–Types – ModusOperandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of SecuritisationUtilityof Securitisation–Securitisation inIndia,					
Unit:6					
ContemporaryIssues				2hours	
Expertlectures,onlineseminars-webinars					
				TotalLecturehours	
				75--hours	

TextBook(s)	
1	FinancialMarketsandServices-E.GordenK.Natarajan
2	FinancialMarketsandInstitutions–Dr.S.Gurusamy
3	
4	
ReferenceBooks	
1	Financial InstitutionsandMarkets -Bhole
2	FinancialMarkets, Institutionsandservices- N.K.Gupta
3	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	https://unacademy.com/content/bank-exam/study-material/indian-international-finance-system/financial-market-in-india/
2	
3	
CourseDesignedBy:	

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

Coursecode	6EE	L	T	P	C
Elective III E	Intellectual Property Rights	5			4
Pre-requisite	Basic Knowledge in Intellectual Property Rights	Syllabus version	2025-2026		
CourseObjectives:					
The main objectives of this course are to:					
1. To impart knowledge on identification of diverse types of Intellectual Properties (IPs), the right of ownership, scope of protection as well as the ways to create and to extract value from IP					
2. To provide comprehensive knowledge to the students regarding the general principles of IPR, Concept and Theories, Criticisms of Intellectual Property Rights, International Regime Relating to IPR					
ExpectedCourseOutcomes:					
On the successful completion of the course, student will be able to:					
1	How to prepare and protect the Inventions , start up ideas and rights of patents and copy rights etc				K2
2	To get the knowledge on Trademarks and Trade Secret				K2
3	To create an awareness to the students on the various types of Unfair Competition and the Students gets well versed with exposure to licensing and transfer of Copyrights and Patents				K2
4	To familiarize on the overview of the domestic and international legal regime dealing with intellectual property law				K2
5	Summarize the Intellectual property rights globally and exposure to the emerging trends In IPR.				K2
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create					
Unit:1					
15--hours					
IPR Introduction: and the need for intellectual property right – IPR in India –Different Classifications – Important Principles of IP Management – Commercialization of Intellectual Property Rights- By Licensing –Intellectual Property Rights in the Cyber World					
Unit:2					
15--hours					
Introduction–Classification–Importance–Types of Patent Applications in India - Patentable Invention– Inventions-Not Patentable.					
Unit:3					
15--hours					
Introduction–Fundamentals–Concept–Purpose–Functions– Characteristics–Guidelines-For Registration of TradeMark – Kinds of TM – Protection- Non- Registerable TrademarksIndustrial Designs – Need for Protection of Industrial Designs					
Unit:4					
15--hours					
Introduction to Copyright– Conceptual Basis –Copy Right and Related Rights–Author & Ownership of Copyright - Rights Conferred By Copy Right- Registration – Transfer –Infringement Copyright pertaining to Software/Internet and other Digital media.					
Unit:5					
13--hours					
Geographical Indications :Concept, Protection & Significance					
Unit:6					
ContemporaryIssues					
2hours					
Expertlectures,onlineseminars-webinars					
TotalLecturehours					75--hours

TextBook(s)	
1	.Intellectual Property Rights Law and Practice by S.V.Damodhar Reddy-Asia Law House
2	Intellectual Property Rights (Principles and Procedure) -Dr.Rajendra Kumar, Dr.Sujit Kumar and Dr.Swetha Srivasrava
3	R. Radha Krishnan, S. Balasubramanian: "Intellectual Property Rights", Excel Books. New Delhi
ReferenceBooks	
1	Law Relating to IPR- V.K.Ahuja
2	Intellectual Property Rights: N K Acharya
3	Intellectual Property Rights: C B Raju
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	
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4	
CourseDesignedBy:	

MappingCourseobjectivesandcourseoutcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	S	S	M	S	S
CO4	S	M	M	M	M
CO5	S	M	M	M	L



ELECTIVE PAPER

Coursecode	6EF	PROJECT AND VIVA VOCE	L	T	P	C
Elective– III F		Major Project	-		5	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. The students will get on-the-job training and experience.						
2. The students will gain knowledge on problem identification and solutions.						
3. The students will gain complete knowledge on the program and the course outcome.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain about how to collect literature.					K2
2	Implement problem identification and will frame tool for collecting data					K3
3	Evaluate and get practical exposure on the framed objective.					K5
4	Execute and generate the procedure of compiling the collected data by using analysis					K3, K6
5	Summarize and execute report writing, and will get complete knowledge of the course.					K2, K3
K1-Remember; K2 -Understand; K3-Apply; K4 -Analyse; K5-Evaluate; K6– Create						
Textbook(s)						
1	C.R.Kothari, “Research Methodology Methods and Techniques”, Second Edition, New Delhi: New Age International publisher, 2004					
Reference Books						
1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014					
2	Robert B Burns, Introduction to Research Methods, SAGE Publications					
Course Designed By: Dr. A.Vimala, Dr.S.Sadhasivam and Dr.C.Dhayanand						
Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	M	S	M	S	S	
CO2	S	S	S	S	S	
CO3	S	S	S	S	S	
CO4	S	S	S	S	S	
CO5	S	S	S	S	M	
*S-Strong; M-Medium; L-Low						