

BHARATHIARUNIVERSITY::COIMBATORE641046

BachelorofCommerceCurriculum(AffiliatedColleges)

(For the students admitted during the academic year 2025– 26 onwards)

Part	Course Code	Title of the Course	Cred its	Hours		Maximum Marks		
				Theo ry	Prac tical	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 of India#	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 Practices	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-Indirect Taxes	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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#NoContinuous InternalAssessment (CIA).OnlyUniversityExaminations.

ListofElectivePapers(Collegescanchooseanyoneofthepaperselectives)		
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

First Semester

Course code	13A		L	T	P	C
Core-1	Principles of Accountancy		6			4
Pre-requisite	Basic knowledge in Accountancy		Syllabus	2025-2026		

Course Objectives:

The main objectives of this course are to:

1. To enable the students to learn basic Principles of Accountancy.
2. To make the students skill fully to prepare and present the final accounts of sole trader.
3. To learn about various types of errors and calculation of depreciation in accounts.
4. To understand about bank reconciliation statement and accounting for professionals
5. 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 rules 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		17--hours
Fundamentals of Book Keeping – Accounting -Definition – Accounting Concepts and Conventions-Accounting Terms--Double Entry System-Accounting Equation–Journal–Ledger –Subsidiary books– Trial balance..		
Unit:2		18--hours
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.		
Unit:3		15--hours
Bill of exchange-Accommodation bills –Average due date–Account current		
Unit:4		20--hours
Accounting for consignments and Joint ventures		
Unit:5		18--hours
Bank Reconciliation statement –Accounts of Professionals and Non- profit Organization :Receipts and Payments and Income and Expenditure account and Balance sheet		

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–Introductionto Accountancy-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&evid=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, processs 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 concept 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

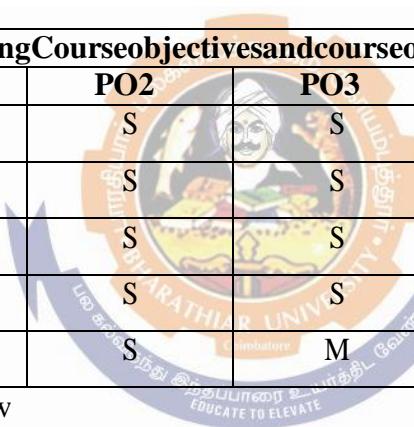
Unit:1		17--hours
Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.		
Unit:2		20--hours
Location of Business – Factors influencing location ,localization of industries-Size of firms- Trade Association-Chamber of Commerce.		
Unit:3		20--hours
Definition of Management –Management and Administration–Nature and Scope of Management -Functions of Management –Contribution of F.W.Taylor–Henry Fayol–Mary Parker Follett–McGregor and 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://ugemoocs.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:

1. To know the agricultural economy of India
2. To understand the condition of agricultural labours
3. To acquire knowledge on land reforms and Farm and Allied non farm sectors as well as **Trade and development**
4. To aware about Agricultural Marketing
5. 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
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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
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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
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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
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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.

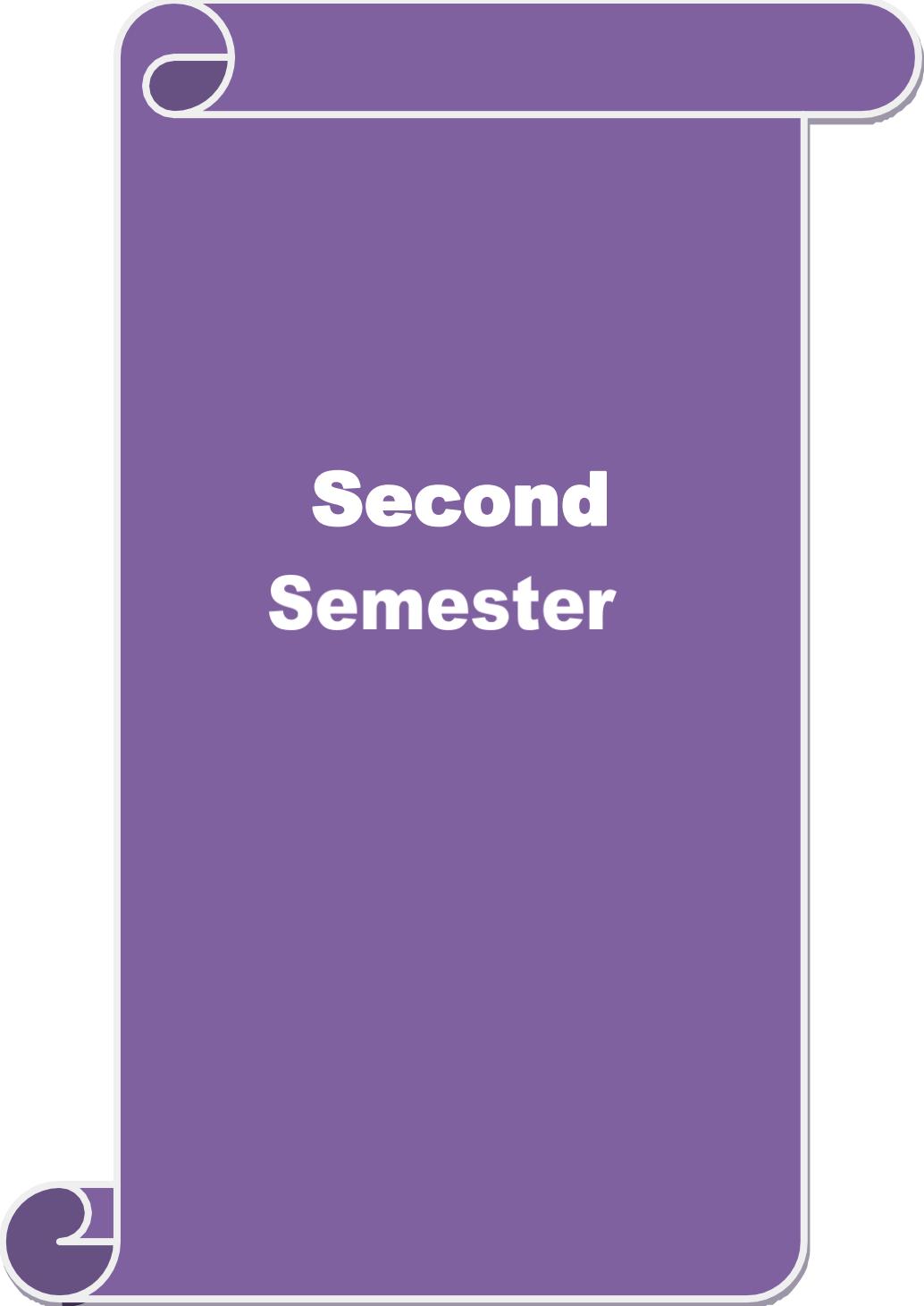
Unit:5		10--hours
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Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural in indebtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance: Co-operative banks and commercial 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 Prospects -	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



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:

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 of 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
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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
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Single Entry system-meaning and features-Statement of affairs method and Conversion method

Unit:3	18--hours
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Departmental accounts-transfers at cost or selling price –Branch excluding foreign branches

Unit:4	19--hours
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Hire purchase and installment systems including Hire Purchasing Trading account

Unit:5	15--hours
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Royalty including Sublease- **Human Resource Accounting (Theory only) and Inflation Accounting (Theory only)**

Unit:6	Contemporary Issues	2hours
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Expert lectures, online seminars–webinars

	Total Lecture hours	90--hours
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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/Seccoui224New/ch_12.pdf
3	www.accountinghub-online.com/accounting-foi-hiie-puichase
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:

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
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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
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Marketing functions-Buying–Selling–Transportation–Storage–Financing –Risk Bearing– Standardization–Market Information

Unit:3		18--hours
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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
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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
Expert lectures, online seminars - webinars		
	TotalLecturehours	90--hours
TextBook(s)		
1	Marketing Management- Rajan Sexena- McGraw Hill Education	
2	Principles of Marketing- Philip Kotler & Gary Armstrong Pearson/ Prentice Hall	
3	Marketing Management- V.S. Ramasamy and Namakumari- S. Macmillan India Ltd	
4	Marketing Management- S.A. Sherlekhara and R. Krishnamoorthy, Himalaya Publishing House	
5	Marketing Management – Dr. N. Misrab Himalaya Publishing House	
Reference Books		
1	Marketing- William G. Zikmund & Michael D'Amico	
2	Principles of Marketing- Sontakkai. C N- Kalyani publishers,	
3	Marketing- R.S.N. Pillai & Bagavathi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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	
Course Designed By:		

Mapping Course objectives and course outcomes					
	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:

1. To recall the fundamentals of microeconomics
2. To get insight on law of demand , supply and theories of production
3. To analyse the pricing in different market structure
4. 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
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SCOPE AND METHODOLOGY:

Definition of Economics—Nature and Scope of Economics—Utility analysis—Law of diminishing utility—Law of Equi Marginal utility—Indifference curve—Approaches of Economic Analysis—Methodology of Economics.

Unit:2		12--hours
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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
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THEORY OF PRODUCTION:

Factors of Production—Law of Diminishing Returns—Law of Variable Proportions—Return to Scale—Law of Supply—Cost and Revenue—Concepts and Curves.

Unit:4		12--hours
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PRODUCT PRICING:

Market Definition—Types—Equilibrium Under Perfect Competition of Firm and Industry—Pricing—Pricing Under Perfect Competition, Monopoly—Price Discrimination—Pricing Under Monopolistic Competition—Pricing under Oligopoly.

Unit:5		10--hours
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FACTOR PRICING—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:		



Third Semester

Course code	33A		L	T	P	C
Core-5	Higher Financial Accounting		5			4
Pre-requisite	Basic knowledge in Accounting		Syllabus	2025-		

Course Objectives:

The main objectives of this course are to:

1. To provide insight about maintaining partnership accounts
2. To promote understanding about maintaining books of accounts at the time of retirement
3. To offer understanding about dissolution and insolvency of partnership
4. To facilitate knowledge about individual insolvency and claims
5. 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	Understanding the basic concepts of partner and procedures related to calculation of ratios.	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	Examine the concepts based on voyage, Human resource and inflation accounting.	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		15--hours
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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
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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
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Dissolution- Insolvency of Partners-Garner Vs Murray-Insolvency of all Partners-Deficiency A/c-.Piecemeal Distribution -Proportionate Capital Method only.

Unit:4		15--hours
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Insolvency of Individuals and Firms-Fire Claims: Normal Loss-Abnormal Loss

Unit:5		13--hours
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Voyage Accounts-**Investment Accounts**

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

	Total Lecture hours	75--hours
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Text Book(s)	
1	S.P.Jain&K.L.Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2	Reddy&Murthy, "Financial Accounting", Margham Publications, Chennai, 2004.
3	Dr.M.A.Arulanandam, Dr.K.S.Raman, "Advanced Accountancy Part-I", Himalaya Publication, New Delhi.
Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://ebooks.lpu.edu.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf
2	https://ncert.nic.in/textbook/pdf/leac102.pdf
3	

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	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:

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
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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
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Capacity to contract –Free consent–Quasi contracts –Contingent contracts–Performance of contract– Discharge of contract– Remedies for breach of contract.

Unit:3		10--hours
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Contract of Agency–Creation of Agency – Personal liability of an Agent–Agency by ratification–Conditions and effects– Termination of Agency.

Unit:4		12--hours
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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
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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
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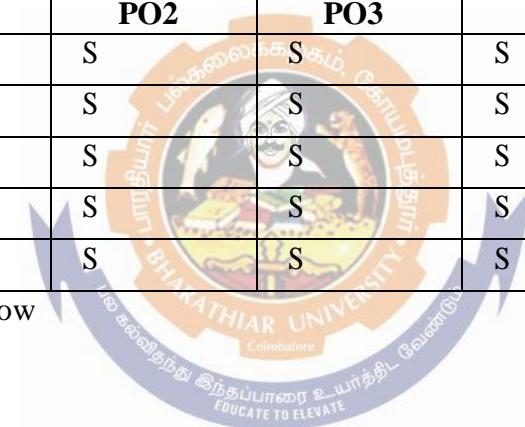
Expert lectures, online seminars-webinars

	Total Lecture hours	60--hours
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TextBook(s)	
1	N.D.Kapoor ----- BusinessLaws--Sulthan Chand&Sons
2	R.S.N.Pillai and Bagavathy ----- 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 rsion	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
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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	2 hours
Expert lectures, online seminars-webinars		

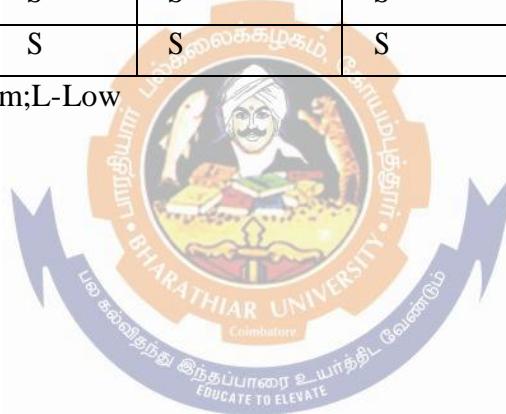
	Total Lecture hours	60--hours
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Text Book(s)	
1	Rajendra Pal Korahill , “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2	Ramesh, MS, & C. CPattanahetti , “Business Communication”, R. Chand & Co, New Delhi, 2003.

ReferenceBooks	
1	Rodriquez M V , “Effective Business Communication Concept” Vikas Publishing Company, 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:

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.Sampamgiram&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

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
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Issue of shares: Par ,Premium and Discount -Forfeiture-Reissue-Surrender of Shares–Right Issue-Meaning of Bonus Issue

Unit:2		15-hours
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Redemption of Preference Shares. Debentures-Issue and Redemption-Sinking Fund Method(excluding Open Market operations)

Unit:3		15--hours
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Final Accounts of Companies-Calculation of Managerial Remuneration.

Unit:4		15--hours
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Valuation of Goodwill and Shares–Need–Methods of valuation of Goodwill and Shares.

Unit:5		15--hours
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Liquidation of Companies -Statement of Affairs-Deficiency a/c.

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

	TotalLecturehours	75--hours
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TextBook(s)	
1	S.P.Jain&K.L.Narang , “Advanced Accounting”, Kalyani Publications, New Delhi.
2	Gupta R.L. & Radhaswamy M. , ”Corporate Accounts “, Theory Method and Application- 13 th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3	Dr.M.A.Arulanandam,Dr.K.S.Raman , “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi. 2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M. , ”Corporate Accounts “, Theory Method and Application- 13 th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L. , “Advanced Accountancy”, S. Chand & Co., New Delhi
3	Reddy & Murthy , “Financial Accounting”, Margham Publications, Chennai, 2004
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://ugemoocs.inflibnet.ac.in/ugemoocs/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
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	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	2025-		version 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	Outlinecorporatelevelmeetingswithregardtodutiesofcompanysecretary, Drafting correspondence, Notice, AgendaandMinutes	K2

K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create

Unit:1		12--hours
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Formation of Companies–promotion–Meaning–Promoters–theirfunctions– DutiesofPromoters– Incorporation–Meaning–certificationofIncorporation–MemorandumofAssociation –Meaning–Purpose–AlterationofMemorandum–DoctrineofUltravires–ArticlesofAssociation -Meaning–Forms–Contents–AlterationofArticle–RelationshipbetweenArticlesandMemorandum– DoctrineofIndoorManagement–ExceptionstoDoctrineofIndoorManagement –Prospectus–Definitions–Contents–DeemedProspectus–Misstatementinprospectus–KindsofShares and Debentures.

Unit:2		12--hours
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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
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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 – CreditorsvoluntaryWindingup–Windingupsubjecttosupervisionofthecourt– ConsequencesofWindingup(General).

Unit:4		12-hours
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CompanySecretary–Whoisasecretary–Types–Positions–Qualities–Qualifications– AppointmentsandDismissals–Power–Rights–Duties–LiabilitiesofaCompanySecretary– RoleofaCompanySecretary–(1)Asastatutoryofficer,(2)AsaCo- Coordinator,(3)AsanAdministrativeOfficer.

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&qpvt=indian+companies+act+2013+pdf+download&view=detail&mid=28B5988DBED400F0A66928B5988DBED400F0A669&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26qpvt%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:

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

1. Create the front page of a News Paper.
2. Type a document and perform the following:
 - 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 results 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		STATISTICSFORBUSINESS	3	-	-	3
Pre-requisite		Basic knowledge on Statistics for Business	Syllabus Version		2025-2026	

Course Objectives:

The main objectives of the course are to

1. Provide basic conceptual knowledge on applications of statistics in business.
2. Make the students 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

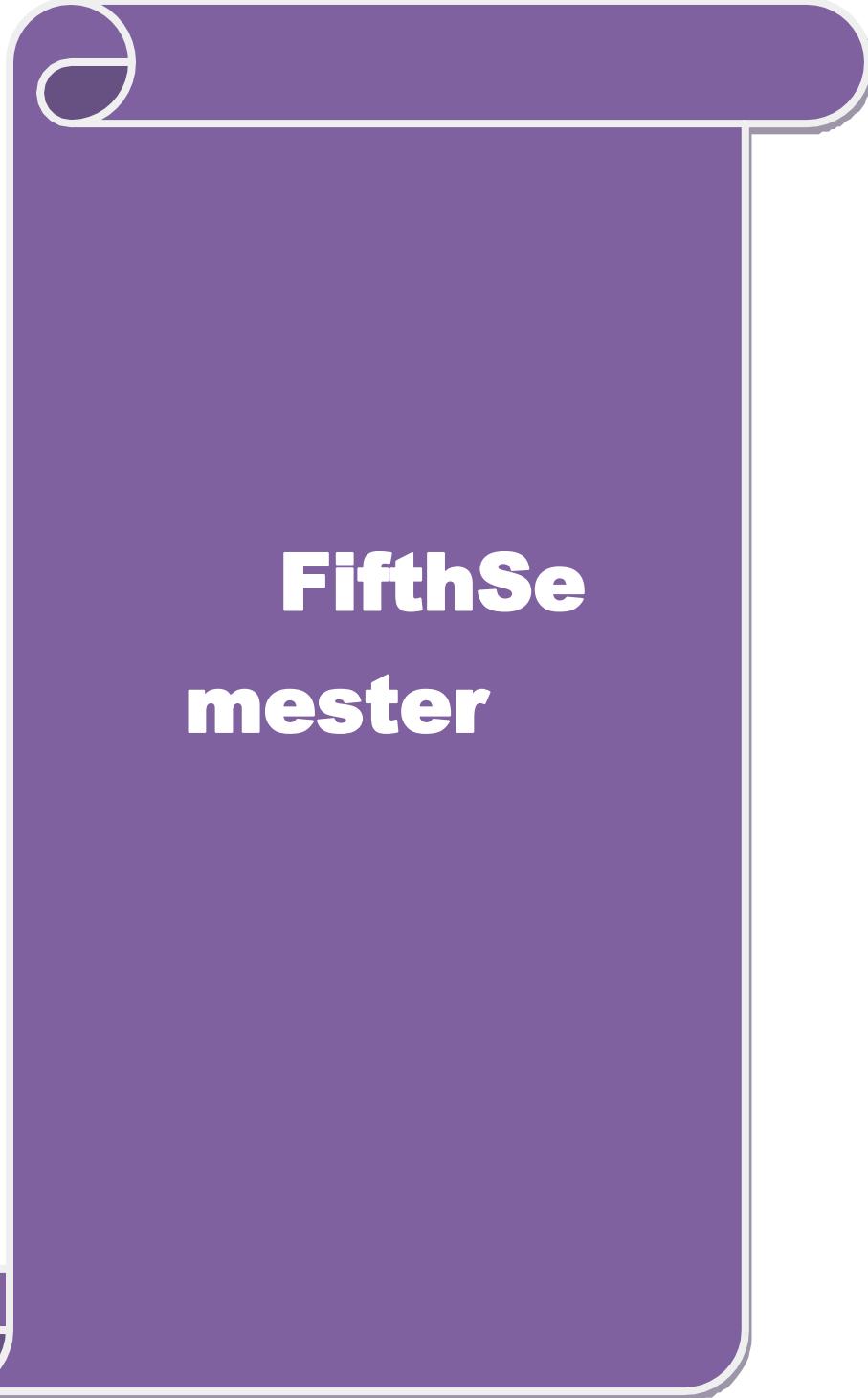
K1-Remember; **K2**-Understand; **K3** -Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

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	TIMESERIES	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



FifthSe mester



Coursecode	53A		L	T	P	C
Core-11		Corporate Accounting-II	6			4
Pre-requisite		BasicknowledgeinCompanyAccounts	Syllabus	2025- rsion	2026	

CourseObjectives:

1. To understand the concept of mergers and acquisitions
2. To familiarize with holding 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:

On the successful completion of the course, student will be able to:

1	Recall various concepts and methods of preparing accounts under mergers and acquisitions	K1
2	Understand various methods of preparing holding company accounts	K2
3	Understand various methods of preparing and assessing final accounts of banking companies	K2
4	Analyze the final accounts of insurance companies	K4
5	Analyze the accounting statements of electricity companies	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	2 hours
Expert lectures, online seminars—webinars		
	Total Lecture hours	90--hours

TextBook(s)	
1	S.P.Jain&K.L.Narang, "Advanced Accounting", Kalyani Publications, New Delhi. 5. Shukla M.C.
2	Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application- 13th Revised Edition 2006, Sultan Chand & Co., New Delhi
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi. 2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application- 13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.bing.com/videos/search?q=accounting+for+holding+companies&docid=608020215401752240&mid=0F32057D615B472ADCFB0F32057D615B472ADCFB&view=detail&FORM=VIRE
2	https://www.yourarticlerepository.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
Course Designed By:	

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

Mapping Programme Outcomes					
	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		Banking Theory Law and Practices	5			4
Pre-requisite		Basic knowledge in Banking	Syllabus version	2025-2026		

Course Objectives:

The main objectives of this course are to:

1. To provide knowledge about the working of banking industry
2. To understand the basic understanding of loan and disbursement policies of banks
3. To provide insights about various documents used in banking services

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remembering the various terms and concepts used in banking industry	K1
2	Understanding the various processes and activities of accounts in banks	K2
3	Outline various features of cheques for easy and simple banking	K2
4	Examine the various loans and advance related processes in banks	K4
5	Classifying various kinds of documents involved in banking services	K2

K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5 -Evaluate; K6 -Create

Unit:1		15--hours
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Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking -- Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks - Balance Sheet of commercial Banks - Credit Creation by commercial Banks

Unit:2		15--hours
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Central Bank – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks. State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks – Place of Co-operative banks in the Indian Banking scenario

Unit:3		15--hours
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Definition of banker and customer – Relationships between banker and customer – special features of RBI, Banking Regulation Act 1949. Secrecy of customer account. Opening of account – special types of customer – types of deposit – Bank Passbook – collecting banker – paying banker – banker liaison.

Unit:4		18--hours
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Cheque – features of valid cheque – crossing – making and endorsement – payment of cheques – statutory protection duties to paying banker and collective banker - refusal of payment cheque. Duties of holder & holder in due course-

Unit:5		10--hours
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Loans and advances by commercial bank lending policies of commercial bank - Forms of securities – lien, pledge, hypothecation and advance against the documents of title to goods – mortgage.

Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card,

Unit:6	ContemporaryIssues	2hours
Expertlectures,online seminars-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.economicsdiscussion.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:

The main objectives of this course are to:

1. To understand the concept and various components of costing
2. To assist preparation of accounts under process costing
3. To familiarize with the techniques of operating costing

ExpectedCourseOutcomes:

On the successful completion of the course, student will be able to:

1	Recall various concepts of costing and costing methods	K1
2	Analyze the various elements of costing	K4
3	Explain the labour wage payment system	K2
4	Outline the cost under process costing system	K2
5	Examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements.	K4

K1-Remember; **K2**-Understand; **K3** -Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

Unit:1	20--hours
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Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

Unit:2	18--hours
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Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

Unit:3	18--hours
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Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

Unit:4	16--hours
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Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding interprocess profits and equivalent production).

Unit:5	16--hours
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Operating Costing – Contract costing – Reconciliation of Cost and Financial accounts.

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

	Total Lecture hours	90--hours
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TextBook(s)	
1	S.P.JainandKL.Narang, "CostAccounting", KalyaniPublishers, NewDelhi. Edn.2005
2	R.S.N.PillainandV.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+eOST+aCCOUNTING&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvIDEO%2bLECTURE%2bIN%2beOST%2baCCOUNTING&view=detail&mmsen=vwrc&mid=D4E6F22C7E60037DB9D0D4E6F22C7E60037DB9D0&FORM=WRVORC
3	https://drive.google.com/file/d/1IlztPE-XSUqDgx2spUwsyLehsrP_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	2025- version	2026	

CourseObjectives:

The main objectives of this course are to:

1. To understand the various concepts of income tax and related terminologies
2. To familiarize with calculation of income under different heads
3. To understand the process of set off and carry forward of losses while computing total income

ExpectedCourseOutcomes:

On the successful completion of the course, student will be able to:

1	Outline the various terminologies related to income tax	K1
2	Understand the method of calculating and levying tax	K2
3	Apply the various tax laws and available provisions in tax computations	K3
4	Evaluate the set off and carry forward of losses while calculating personal income	K5
5	Analyze self-assessment of income and tax computation	K4

K1-Remember; **K2**-Understand; **K3** -Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

Unit:1	TitleoftheUnit(Capitalize eachWord)	15--hours
IncomeTaxAct–Definition of Income–Assessment year–Previous Year–Assessee–Scope of Income– Charge of Tax– Residential Status –Exempted Income.		
Unit:2		20--hours
HeadsofIncome:IncomefromSalaries–IncomefromHouseProperty.		
Unit:3		20--hours
ProfitandGainsofBusiness or Profession–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 – Assessment of Individuals.		
Unit:6	ContemporaryIssues	2hours
Expert lectures, online seminars-webinars		
	TotalLecturehours	90--hours
TextBook(s)		
1	Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi	
ReferenceBooks		
1	Dr. H.C. Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers	

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

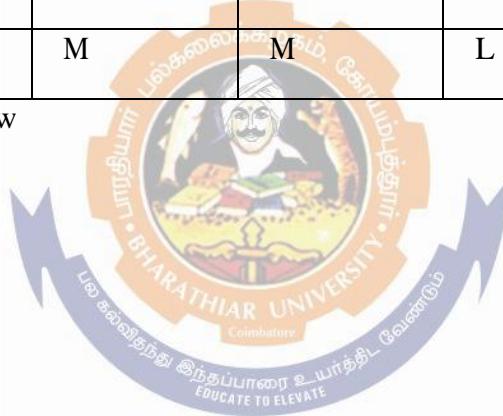
CourseDesignedBy:

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:

The main objectives of this course are to:

1. To understand the various concepts relating to finance
2. To familiarize with the basics of financial planning
3. To analyze various sources and forms of finance
4. To understand the various dimensions of capital market and their components
5. To provide knowledge about capitalization and related theories

ExpectedCourseOutcomes:

On the successful completion of the course, student will be able to:

1	Outline various concepts relating to finance	K2
2	List the various techniques of financial planning	K2
3	Analyze various sources and forms of finance	K4
4	Examine the various dimensions of capital market and their components	K4
5	List the capitalization concept and related theories for decision making	K4

K1-Remember; **K2**-Understand; **K3** -Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

Unit:1		15--hours
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Business Finance: Introduction – Meaning – Concepts – Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions

Unit:2		15--hours
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Financial Plan: Meaning – Concept – Objectives – Types – Steps – Significance – Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Public Deposits, Trade Credit, Bank Credit – Features – Advantages and Disadvantages – Lease Financing: Meaning – Features – Forms – Merits and Demerits.

Unit:3		15--hours
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Capital Structure – Cardinal Principles of Capital Structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

Unit:4		15--hours
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Capitalisation - Bases of Capitalisation – Cost Theory – Earnings Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

Unit:5		13--hours
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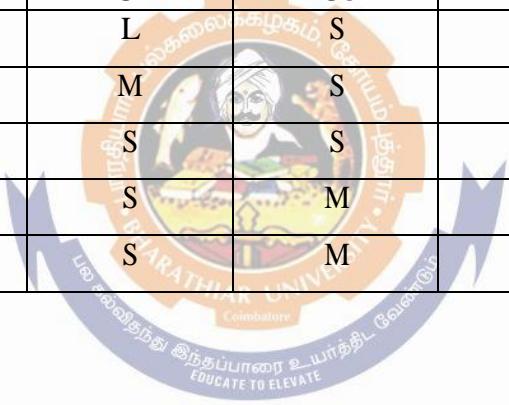
Dividend Policy – Determinants of Dividend Policy – Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance and Irrelevance.

Unit:6	Contemporary Issues	2hours
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Expert lectures, online seminars - 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	orporatefinanceinstitute.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:

The main objectives of this course are to:

1. To understand the basic concepts of insurance
2. To familiarize with the concept of working of agency
3. To understand various forms of underwriting
4. To provide knowledge about the formation of insurance companies
5. To acquaint with the basic principles of different types of insurance

ExpectedCourseOutcomes:

On the successful completion of the course, student will be able to:

1	Recall the different concepts of insurance and its working	K1
2	Explain the concept of agent and its working system	K2
3	Evaluate the functions of agents and various forms of underwriting	K5
4	Analyze the various actuarial aspects relating to insurance companies	K4
5	List the basic principles of insurance and various types of it.	K4

K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create

Unit:1		15--hours
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Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development

Unit:2		15--hours
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Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit:3		15--hours
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Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit:4		15--hours
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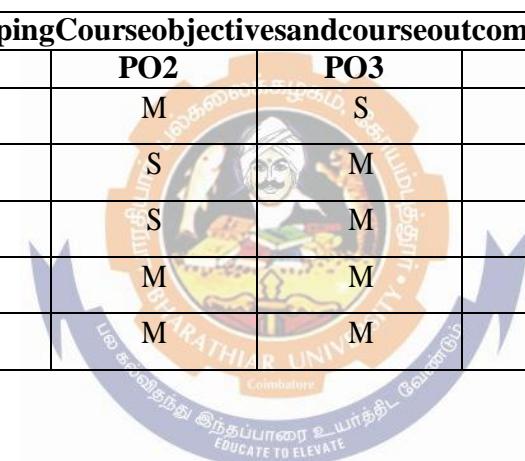
Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels

Unit:5		13--hours
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Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest

Unit:6	ContemporaryIssues	2hours
Expertlectures,online seminars-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:

1. To understand the basic concepts of Research
2. 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	

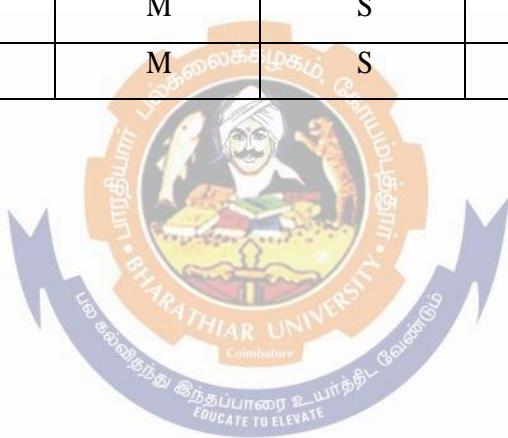
Unit:2	15--hours
Research process – Research problem Identification in business, Selection and formulation of research problems –Concept of hypothesis formulation- Research design- concept, features and Principles of research design – Criteria of good research design	

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
Expert lectures, online seminars-webinars		
	TotalLecturehours	75--hours
TextBook(s)		
1	Research Methodology : C.R. Kothari	
2	Research Methodology- P.Saravanavel	
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



Sixth Semester



Coursecode	63A		L	T	P	C
Core-15		Management Accounting	6			4
Pre-requisite		Basic knowledge in Accounting	Syllabus Version	2025-2026		

Course Objectives:

The main objectives of this course are to:

1. To understand the various components of management accounting and related terms
2. To understand analysis using ratio, working capital management and marginal costing
3. To familiarize with budget preparation and budgetary control tools

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

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	Compare 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		20--hours
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Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting.

Unit:2		18--hours
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Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

Unit:3		17--hours
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Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

Unit:4		15--hours
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Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

Unit:5		18--hours
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Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Unit:6	Contemporary Issues	2 hours
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Expert lectures, online seminars – webinars

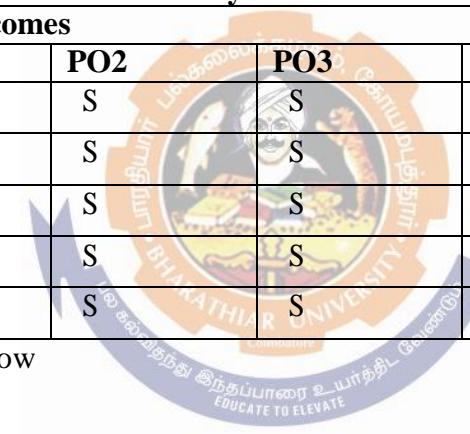
	Total Lecture hours	90--hours
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TextBook(s)	
1	Dr.S.N.Maheswari.“Management Accounting”, SultanChand&Sons, New Delhi, 2004.2..3. 4.
2	Sharma and S.K.Gupta “Management Accounting”, Kalyani Publishers, New Delhi, 2006
Reference Books	
1	.S.P.Jain and K.L.Narang, “Cost and Management Accounting”, Kalyani Publishers, New Delhi
2	S.K.Bhattacharya, “Accounting and Management”, Vikas Publishing House.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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/
Course Designed By:	

Distribution of Marks: This paper consists of theory

Mapping Programme Outcomes					
	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		Principles of Auditing	6			4
Pre-requisite		Basic knowledge in Auditing	Syllabus	2025- Version	2026	

Course Objectives:

The main objectives of this course are to:

1. To understand the various concepts of auditing and the procedure for the conduct of internal audit
2. To familiarize with the process of valuing assets and liabilities
3. To understand the process of auditing the joint stock companies and investigation mechanism

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Define the important concepts and rules relating to auditing	K1
2	Outline the techniques and applicability of internal audit	K2
3	Analyze the valuation of assets and liabilities in business	K4
4	Analyze the accounts and auditing the joint stock companies	K4
5	Examine about investigation and auditing of computerized accounts	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 of an Auditor – Audit Programmes		
Unit:2		18--hours
Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.		
Unit:3		17--hours
Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.		
Unit:4		15--hours
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.		
Unit:5		18--hours
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.		

Unit:6	ContemporaryIssues	2hours
Expertlectures,online seminars-webinars		
	TotalLecturehours	90--hours
TextBook(s)		
1	B.N.Tandon, "Practical Auditing", SChand Company Ltd	
ReferenceBooks		
1	R.M DePaula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd, London	
2	Spicer and Pegler, "Auditing: Khatalia's Auditing" 4. Kamal Gupta, "Auditing", Tata McGraw Hill Publications	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]		
1	http://ebooks.lpu.edu.in/commerce/bcom/term_3/DCOM204_AUDITING THEORY.pdf	
2	https://www.himpub.com/documents/Chapter3442.pdf	
3		
CourseDesignedBy:		

Mapping with programme outcomes					
	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		Basic knowledge in Tax	Syllabus	2025- Version	2026	

Course Objectives:

The main objectives of this course are to:

1. To understand the applicability of indirect taxes in India
2. To familiarize with the calculation and execution of goods and service tax in India
3. To understand the working of custom law in India

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various concepts relating to Indirect tax regime in India	K1
2	Analyze the concept and applicability of GST in businesses	K4
3	Compare the GST regime with other indirect tax laws prior to it	K2
4	Illustrate GST system in own business and other prototypes	K2
5	Examine the custom law and related duties and taxes	K4

K1-Remember; K2-Understand; K3 -Apply; K4-Analyze; K5-Evaluate; K6-Create

Unit:1		16--hours
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Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features - Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India - Methods of levying Indirect Taxes: Ad valorem and Specific. Contribution of Indirect taxes to Government Revenues

Unit:2		18--hours
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Good and Services Tax in India - Introduction - Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept - CGST- SGST- UTGST-IGST. Subsuming of Taxes-GST Rate Structure in India. GST Council: Structure and Functions.

Unit:3		-18-hours
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Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

Unit:4		18--hours
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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-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due 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:

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 councils 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, KUIC 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 SSI role of entrepreneur in export promotion and import substitution.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		Total Lecture hours
		75--hours

TextBook(s)	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business – Renu Arora & S.KI.Sood
Reference Books	
1	Entrepreneurial Development – S.S.Khanka
4	Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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	
Course Designed By:	

Mapping Course objectives and course outcomes					
	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	2025-2026		

CourseObjectives:

1. To introduce learners to the concepts of Human Resource Management
2. To familiarize learners with the different techniques for acquisition of Human Resources.
3. . To acquaint learners with the methods of developing and managing the performance of Human Resources
4. To create awareness amongst learners about the efforts taken for maintaining & integrating Human Resources at workplace
5. To explore the emerging horizons of Human Resource management in wake of changes in Business environment.

ExpectedCourseOutcomes:

On the successful completion of the course, student will be able to:

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
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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
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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
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Employee Training- Concept & Importance, Types of Training Programmes, Methods & Techniques of Training- Performance Appraisal- Concept, Elements, Uses, Limitations-

Unit:4		15--hours
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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
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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
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Expert lectures, online seminars - webinars		Total Lecture hours	75--hours
Text Book(s)			
1 Human Resource Management- C.B.Gupta- Sultan Chand & Sons Publishers			
2 Human Resource Management- Biswajeet Pattanayak- PHI learning house			
Reference Books			
1 Human Resource Management- Aswathappa K.- Tata McGraw,Hill, New Delhi.			
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1			
2			
4			
Course Designed By:			

Mapping Course objectives and course outcomes					
	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:

The main objectives of this course are to:

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:

On the successful completion of the course, student will be able to:

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
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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
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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
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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
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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
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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
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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		2025-2026	

CourseObjectives:

The main objectives of this course are to:

1. To understand the basic concepts of financial market
2. To analyze the working and components of corporate securities market
3. To evaluate the functioning of stock exchanges in India
4. To evaluate the role of banks and intermediaries in financial market
5. To provide insights about the new models and innovative trends in financing

ExpectedCourseOutcomes:

On the successful completion of the course, student will be able to:

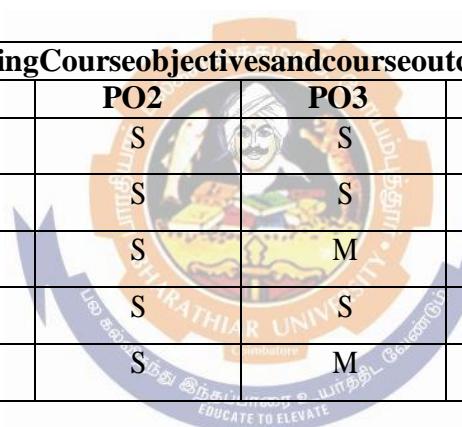
1	Define the basic concepts of financial market	K1
2	Analyze the working and components of corporate securities market	K4
3	Explain the functioning of stock exchanges in India	K4
4	Explain the role of banks and intermediaries in financial market	K4
5	Apply various trends and new modes in financing	K3

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 – Classification and object of Indian Money Markets and Structure of Capital Markets.		
Unit:2		15--hours
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking – Role and Functions of Merchant Bankers in India – Underwriting.		
Unit:3		15--hours
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.		
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 – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation – Utility of Securitisation – Securitisation in India,		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars, webinars		
	Total Lecture hours	75--hours

TextBook(s)	
1	Financial Markets and Services - E. Gorden K. Natarajan
2	Financial Markets and Institutions - Dr. S. Gurusamy
3	
4	
Reference Books	
1	Financial Institutions and Markets - Bhole
2	Financial Markets, Institutions and Services - N.K. Gupta
3	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://unacademy.com/content/bank-exam/study-material/indian-international-finance-system/financial-market-in-india/
2	
3	
Course Designed By:	

Mapping Course Objectives and Course Outcomes					
	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,online seminars-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	
2	
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



ELECTIVEPAPER

Coursecode	6EF	PROJECTANDVIVA VOCE	L	T	P	C
Elective- III F		MajorProject	-		5	4
Pre-requisite		KnowledgeinCore,ResearchMethodsandAnalyticalTools	Syllabus Version	2025-2026		

CourseObjectives:

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 a complete knowledge on the program and the course outcome.

ExpectedCourseOutcomes:

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
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ReferenceBooks

1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014
2	Robert Burns, Introduction to Research Methods, SAGE Publications

CourseDesignedBy:**Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand**

MappingwithProgrammeOutcomes

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