

B.Com. Accounting and Finance

Syllabus

AFFILIATED COLLEGES

Program Code: 2AS

2025 – 2026 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A++” Grade by NAAC,
Ranked 21st among Indian Universities by MHRD-NIRF)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)

The **B.Com Accounting and Finance** program describe accomplishments that graduates are expected to attain within five to seven years after graduation

PEO1	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting
PEO2	Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA
PEO3	Student will get more insights about commerce which will help in career advancement
PEO4	Student will gain more knowledge to do commerce oriented research for additional knowledge
PEO5	Students will get more professional skills to excel in their specific careers related to finance and accounting



Program Specific Outcomes (PSOs)	
After the successful completion of B.Com Accounting and Finance program, the students are expected to	
PSO1	Provide sufficient knowledge to students to excel in finance and accounting careers.
PSO2	Exemplifying knowledge about the basics of commerce and related aspects for self-sustaining opportunities.
PSO3	Cultivate intellectual, professional and interpersonal skills among the students to affect the formation of social capital
PSO4	Strengthen the competencies and decision making skills among students for their overall development
PSO5	Developing student talent to have expert knowledge in the specific field.



Program Outcomes (POs)	
On successful completion of the B.com Accounting and Finance program	
PO1	Develop practical knowledge in finance and accounting which will assist in attaining a fruitful career
PO2	Develop strong foundation in the areas of taxes, accounting practices, banking industry, computer based accounting which are always in demand.
PO3	Developing the intellectual capital and social capital through competitive professional development
PO4	Developing professional and decision making skills relating to their specific domain.
PO5	Comprehensive knowledge about the latest and emerging trends in their specific domain for career enhancement and research opportunities.



BHARATHIAR UNIVERSITY :: COIMBATORE 641 046
Bachelor of Commerce (Accounting and Finance)
Curriculum (Affiliatedcolleges) CBCS Pattern
(For the students admitted during the academic year 2025 –2026 onwards)
Scheme of Examination

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
FIRST SEMESTER								
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 Organisation & Management	4	6	-	25	75	100
III	1AA	Allied Paper I – Agricultural Economic of India	3	4	-	20	55	75
IV	1FA	Environmental Studies #	2	2	-	-	50	50
		TOTAL	21	30		120	405	525

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
SECOND SEMESTER								
I	21T	Language-II	4	6		25	75	100
II	22E	English-II	2	4		25	25	50*
	2NM	Language Proficiency for employability	2	2		25	25	50*
		http://kb.naanmudhalvan.in/special :Filepath/Cambridge Course_details. Pdf						
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

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Tot al
THIRD SEMESTER								
I	3IT	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	Core VI – Fundamentals of Investment	4	4		25	75	100
III	33C	Core VII – Business Law	3	4		20	55	75
III	3AC	Allied Paper : III - Mathematics for Business	3	3		20	55	75
IV	3NM	Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzdool34bx6f5Vp/edit?usp=drivesdk&ouid=100738103855604184250&rtpof=true&sd=true	2	2		25	75	100
IV	3FC	Tamil @ / Advanced Tamil # (or)Non-MajorElective-I Yoga for Human Excellence # / Women's Rights # Constitution of India #	1	1			25	25
IV	3FD	Health and Wellness	1	1		25		25
TOTAL			26	30	-	190	510	700

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
FOURTH SEMESTER								
I	41T	Language-IV	4	6		25	75	100
II	42E	English-IV	4	4		25	75	100
III	43A	Core VIII– Accounting for Corporate	4	5		25	75	100
III	43B	Core IX – Computer Application in Business	4	4		25	75	100
III	43C	Core X– Executive Business Communication	3	4		20	55	75
III	4AD	Allied Paper : IV : Statistics for Business	3	3		20	55	75
IV	4NM	Skill based Subject-II: Naan Mudhalvan -Office Fundamentals http://kb.naanmudhalvan.in/Bharathiar_University_(BU)	2	2		25	75	100
IV	4FE	Tamil @ / Advanced Tamil # (or) Non-major elective -II:General Awareness #	2	2		-	50	50
		TOTAL	26	30		165	535	700

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Tot al
FIFTH SEMESTER								
III	53A	Core XI –Accounting for public sector	4	6		25	75	100
III	53B	Core XII – Banking Law and Practices	4	5		25	75	100
III	53C	Core XIII – Cost Accounting	4	6		25	75	100
III	53D	Core XIV – Income Tax Law and Practice	4	6		25	75	100
III	5EA/ 5EB/ 5EC	Elective –I: A- Business Finance B -Business Environment C-Insurance Legislative Framework	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- I) http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf	2	2		25	75	100
		TOTAL	22	30		150	450	600

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
SIXTH SEMESTER								
III	63A	Core XV – Management Accounting	4	6		25	75	100
III	63B	Core XVI- Principles of Auditing	4	6		25	75	100
III	63P	Core XVII - Computer Application Practical (MSWord, Excel , Power Point , Access and Tally)	4		6	25	75	100
III	6EA/ 6EB/ 6EC	Elective –II : A - Entrepreneurial Development B - Supply Chain Management C -Brand Management	4	5		25	75	100
III	6ED/ 6EE/ 6EF	Elective –III : D- Financial Markets and Institutions E – Advertisement and Sales Promotion F- Project Work	4	5		25	75	100
IV	6NM	Skill based subject IV : Naan Mudhalvan- Fintech Course2 (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in /Bharathiar_University-(BU)	2	2		25	75	100
V	67A	Extension Activities @	2	-		50	-	50
		TOTAL	24	24	6	200	450	650
		GRAND TOTAL	140	174	6	970	2730	3700

- English II- University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25 marks.
- **Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.

@ No University Examinations. Only Continuous Internal Assessment (CIA) #No Continuous Internal Assessment (CIA). Only University Examinations

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Business Finance
	B	Business Environment
	C	Insurance Legislative Framework
Elective – II	A	Entrepreneurial Development
	B	Supply Chain Management
	C	Brand Management
Elective - III	D	Financial Markets and Institutions
	E	Advertisement and Sales Promotion
	F	Project Work

First Semester

Course code	13A	TITLE OF THE COURSE	L	T	P	C
Core -1		Principles of Accountancy		6	-	4
Pre-requisite		Basic knowledge in accountancy	Syllabus Version	2025-26		

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 skillfully to prepare and present the final accounts of sole trader.
3. To promote knowledge about Bill of Exchange, Average Due date and Account Current.
4. To provide knowledge about consignment and joint ventures
5. To gain knowledge about bank reconciliation statement and accounting for professionals

Expected Course Outcomes:

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

1	Recall the Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.	K1
2	Understand the preparation of Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.	K2
3	Apply the accounting practices for Bill of exchange and Account current	K3
4	Analyse the accounting treatment in preparation of consignment and joint venture accounts	K4
5	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals	K2

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

Unit:1	Nature of Accounting	17-- hours
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.		
Unit:2	Final Accounts	18-- hours
Final accounts of a sole trader with adjustments – Errors and rectification		
Unit:3	Bill of Exchange and Account Current	17-- hours
Bill of exchange- Accommodation bills – Average due date – Account current		
Unit:4	Consignments and Joint Ventures	19-- hours
Accounting for consignments and Joint ventures		
Unit:5	Bank Reconciliation Statement	18-- hours
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.		

Unit:6	Contemporary Issues	1 hour
Expert lectures, online seminars – webinars		
	Total Lecture hours	90-- hours
Text Book(s)		
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy	
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,	
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons	
Reference Books		
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers	
2	A.Murthy -Financial Accounting – Margham Publishers	
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companies	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://onlinecourses.swayam2.ac.in/nou20_cm03/preview	
2	https://nptel.ac.in/content/storage2/110/101/110101131/MP4/mod05lec22.mp4	
3	https://youtu.be/jh_OkSIjpH8	
Course Designed By:		

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	S	M	M

Course code	13B		L	T	P	C
Core-2	Business Organization and Management		6			4
Pre-requisite	Basic knowledge in Management		Syllabus	2025-2026	Version	

Course Objectives:

The main objectives of this course are to:

1. To understand different forms of organization
2. To understand various factors affecting business organization
3. To provide understanding about basic terminologies of management and explore the fundamental principles, processes and steps in management including planning
4. To develop knowledge about organizing function in business
5. To explore the concept of motivation in organizational context

Expected Course Outcomes:

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

1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.	K2
2	Analyzing the business factors which are involved in sources of finance.	K4
3	Explaining the concepts based on management and its features and Summarizing the principles and importance of planning	K2
4	Interpreting various concepts based on organization	K1
5	Examining the determinants of behavior and motivation theories	K2

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

Unit:1	17--hours
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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

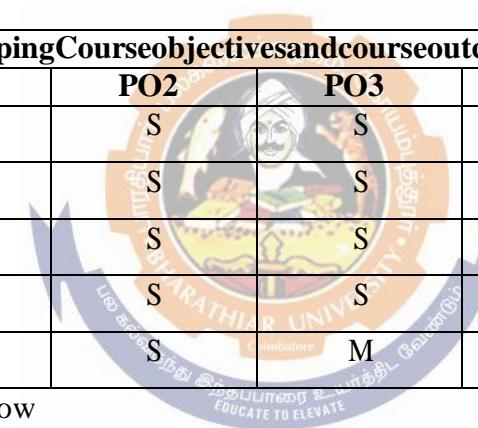
2hours

Expert lectures, online seminars-webinars	
	Total Lecture hours

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

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

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



Course code	1AA		L	T	P	C
Allied – 1		Agricultural Economy of India		4		3
Pre-requisite		Basic knowledge in Agricultural Economy		Syllabus	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

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 land ceiling system in India	K1
5	Understand the role of agricultural banks for rural economic development	K2

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

Unit:1		12—hours
Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.		

Unit:2		12—hours
Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.		

Unit:3		12—hours
Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.		

Unit:4		12—hours
Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure : Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.		

Unit:5		11—hours
Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – NABARD.		
Unit:6	Contemporary Issues	1 hour
	Expert lectures, online seminars – webinars	
		Total Lecture hours
		60-hours
Text Book(s)		
1	Indian Agriculture : Problems, Progress and Prospects	- Sankaran S
2	Indian Economy	- Ruddar Dutt and Sundaram
Reference Books		
1	The Indian Economy	- Dhingra
2	Indian Economic Problems	- Alak Ghosh
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	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	M	S	S	S	S
CO5	S	S	M	S	S

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

Second Semester

Course code	23A	TITLE OF THE COURSE	L	T	P	C
Core- 3		Financial accounting		6	-	4
Pre-requisite	Basic knowledge in Accounting		Syllabus Version	2025-26		
Course Objectives:						

The main objectives of this course are to:

1. To explore various methods of calculating and recording depreciation
2. To provide understanding about royalties and investment accounts
3. To offer an idea about single entry system of accounts
4. To promote knowledge about department and branch accounting
5. To facilitate 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	Implement various methods of depreciation accounting in the books of accounts	K3
2	Evaluate the various techniques of royalties and investment accounts	K5
3	Summarize single entry method of account keeping	K2
4	Understand the accounting practices of departments and branches	K2
5	Execute books of accounts relating to Hire purchase and installment system	K3

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

Unit:1	Depreciation	18-- hours
Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provision.		
Unit:2	Investment Accounts and Royalty	18-- hours
Investment accounts – Royalty excluding Sublease		
Unit:3	Single Entry System	16-- hours
Single Entry system-meaning and features-Statement of affairs method and Conversion method		
Unit:4	Departmental and Branch Accounts	18-- hours
Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches		
Unit:5	Hire Purchase and Installment Systems	18-- hours
Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	90-- hours

Text Book(s)	
1	Advanced Accountancy - R.L.Gupta & M.Radhasamy
2	Advanced Accountancy - S.P.Jain & K.L.Narang
Reference Books	
1	Advanced Accountancy - M.C.Shukla & T.S.Grewal
2	Financial Accounting - T.S.Reddy & A.Murthy
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	A. https://youtu.be/UxfPGWlxgHQ
2	B. https://youtu.be/SUQMUC3Z3vs
3	C. https://youtu.be/f8iyW-J_-b8
Course Designed By:	

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	S	S	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	M

Course code	23B	TITLE OF THE COURSE	L	T	P	C
Core- 4		Principles of Marketing		6	-	4
Pre-requisite		Basic knowledge in marketing	Syllabus Version	2025-26		

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 functions of marketing
3. To understand various concepts relating to consumer behavior
4. To promote knowledge about the components of marketing mix
5. To understand emerging marketing trends and regulatory mechanisms

Expected Course Outcomes:

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

1	Recall various terms and concepts relating to marketing	K1
2	Understand various functions and types of marketing	K2
3	Understand the dimensions of consumer behavior and Market segmentation	K2
4	Differentiate specific components of marketing mix	K4
5	Explain the emerging trends in marketing and the regulatory mechanisms	K2

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

Unit:1	Modern Marketing	18 -- hours
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Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing

Unit:2	Marketing Functions	18-- hours
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Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information

Unit:3	Consumer Behaviour	18-- hours
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Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

Unit:4	Marketing Mix and Channels of Distribution	18-- hours
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Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today's context

Unit:5	Consumerism	16-- hours
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Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	90- hours
Text Book(s)		
1	Marketing Management - Rajan Sexena	
2	Principles of Marketing - Philip Kotler & Gary Armstrong	
3	Marketing Management - V.S. Ramasamy and Namakumari	
Reference Books		
1	Marketing - William G. Zikmund & Michael D'Amico	
2	Marketing - R.S.N. Pillai & Bagavathi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://youtu.be/uTIfDBH80HU	
2	B.https://youtu.be/n8M00vmp6v0	
3	C.https://youtu.be/9OS6Q83n4YI	
Course Designed By:		

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

Course code	2AB	L	T	P	C
Allied Paper-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 micro economics
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 elasticities 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		11—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		11—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		12—hours
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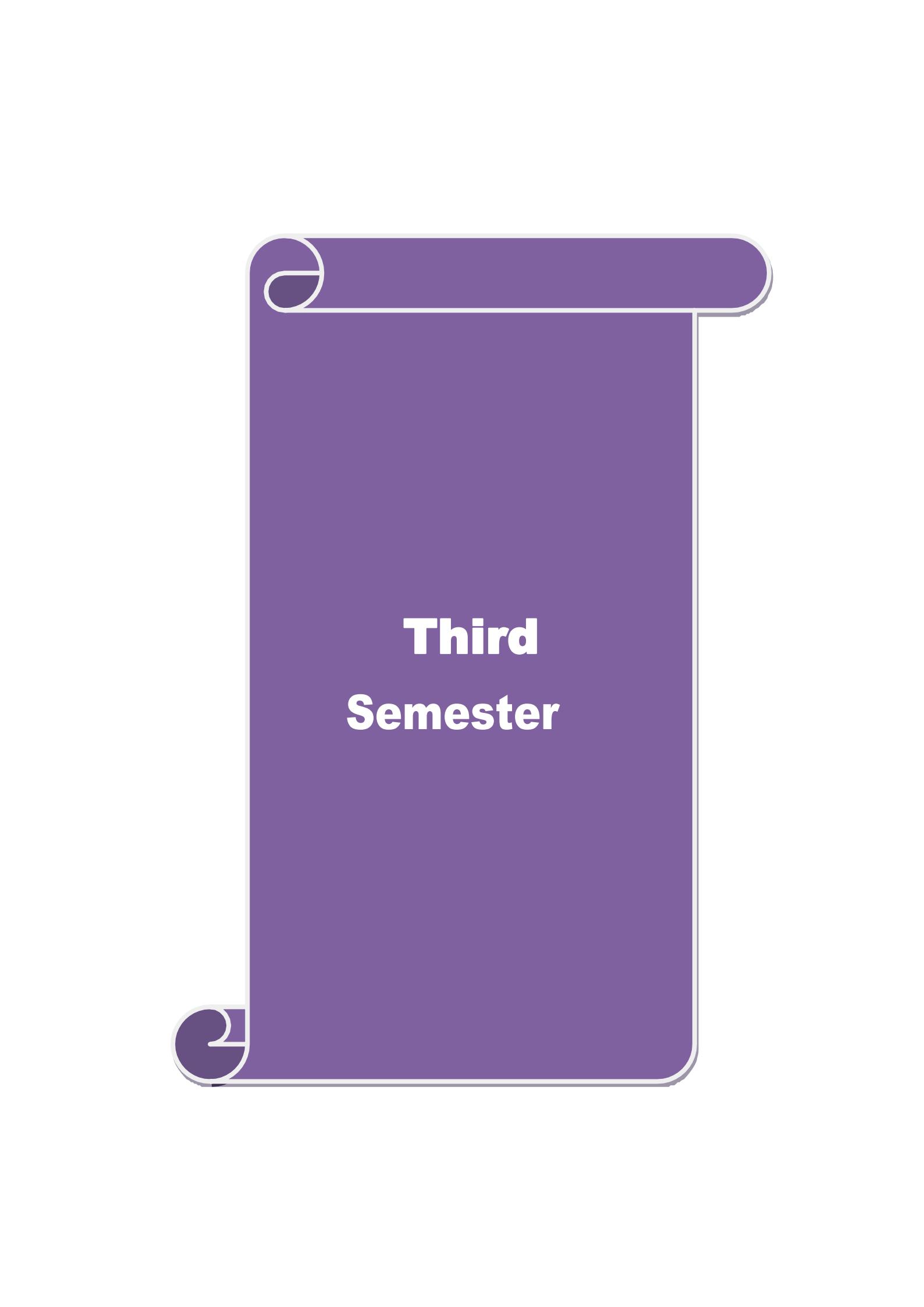
FACTOR PRICING – Marginal Productivity Theory – Theories of wages, rent, interest and profit.

Unit:6	Contemporary Issues	2 hour
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Expert lectures, online seminars – webinars		
		Total Lecture hours
60--hours		
Textbook(s)		
	Economic Analysis	- S.Sankaran
2	Principals of Economics	- Seth M.L.
Reference Books		
1	MicroEconomic Theory	- M.L.Jhingan
2	Economic Analysis	- S.Sankaran
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	S	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	M	S	M	S	S
CO5	S	M	S	S	S





Third Semester

2023

Course code	33A	TITLE OF THE COURSE	L	T	P	C
Core- 5		Higher Financial Accounting		5	-	4
Pre-requisite		Basic knowledge in accounting	Syllabus Version	2025-26		

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 enrich the 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	Understand the procedures for maintaining partnership accounts	K2
2	Analyze the books of accounts at the time of retirement of partner	K4
3	Apply the rule for dissolution and insolvency of individuals and firms	K3
4	Analyze the procedures for insolvency and loss calculations	K4
5	Understand the concepts of human resource and inflation accounting	K2

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

Unit:1	Admission of Partner	15-- hours
Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.		
Unit:2	Retirement of Partner	15-- hours
Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only.		
Unit:3	Dissolution and Insolvency of Partners	15-- hours
Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.		
Unit:4	Insolvency of Individuals and Firms	15-- hours
Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss		
Unit:5	Types of Accounting	13-- hours
Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	75—hours

Text Book(s)	
1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, NewDelhi.
2	Reddy & Murthy, "Financial Accounting", Margham Publicatuiions, 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., NewDelhi.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=bG963a00ZvM
2	https://www.youtube.com/watch?v=9r22nu4pFCA
3	https://www.youtube.com/watch?v=ZWLRcvLBjls
Course Designed By:	

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

Course code	33B	TITLE OF THE COURSE	L	T	P	C
Core- 6		Fundamentals of Investment		4	-	4
Pre-requisite		Basic knowledge in investments and capital market	Syllabus Version	2025-26		

Course Objectives:

1. To understand the fundamentals of investment
2. To familiarize with the functioning of stock exchange
3. To understand the mechanisms of fundamental and technical analysis
4. To provide knowledge about various investment alternatives in market
5. To offer insight about effective portfolio construction and management

Expected Course Outcomes:

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

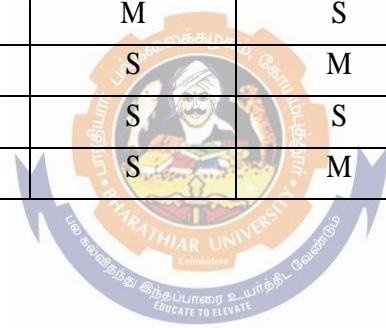
1	Recall the basics of investment	K1
2	Understand the functioning of various markets inside capital market	K2
3	Apply fundamental and technical analysis in investment decisions	K3
4	Analyze the various alternatives of investment	K4
5	Analyze the process of efficient management of portfolio for investment	K4

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

Unit:1	Nature of Investment	12—hours
Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India		
Unit:2	Capital Market	12—hours
Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.		
Unit:3	Fundamental and Technical Analysis	12—hours
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.		
Unit:4	Investment Alternatives	12-- hours
Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.		
Unit:5	Portfolio Management	11-- hours
Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.		
Unit:6	Contemporary Issues	1 hour
Expert lectures, online seminars – webinars		
	Total Lecture hours	60-- hours

Text Book(s)	
1	Investment Management - Francis Cherunilam
2	Investment Management - Khan and Jain
Reference Books	
1	Investment Management - Preeti Singh
2	Investment Management - V.K.Bhalla
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/ope5Y3Mrsaw
2	B.https://youtu.be/GycmdLv7mUQ
4	C.https://youtu.be/kypUtUsWvUs
Course Designed By:	

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



Course code	33C	TITLE OF THE COURSE	L	T	P	C
Core- 7		Business law		4	-	3
Pre-requisite		Basic knowledge in law	Syllabus Version	2025-26		

Course Objectives:

The main objectives of this course are to:

1. To understand the concepts of contract under law
2. To understand the basics of breach of contract, delivery of contract and various types of contract
3. To familiarize with the laws relating to agreement and discharge of contract
4. To promote knowledge about provisions of contract to buy and sell
5. To provide knowledge about the rules relating to agency

Expected Course Outcomes:

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

1	Recall the basics of laws and terminologies relating to contract	K1
2	Understand the provisions relating to consideration and effects of illegality	K2
3	Analyze various situations relating to breach of contract and its remedies	K4
4	Understand the law governing buying and selling of goods	K2
5	Examining the provision of creating and termination of agency	K4

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

Unit:1	Nature of Contract	12-- hours
LAW OF CONTRACT Contracts - Essentials of Contract - Agreements - Void - voidable and illegal contracts - Express and implied Contracts - Executed and Executory Contracts - Absolute and contingent contracts - Offer - Legal rules as to offer as to offer and lapse of offer - Acceptance - and rules as to acceptance - to create legal relation - Capacity of parties to create contract		
Unit:2	Agreement	12-- hours
Consideration - Legal rules as to Consideration - Stranger to a Contract and exceptions - Contract without consideration - Consent - Coercion - undue influence – misrepresentation - fraud - mistake of law and mistake of fact. Legality of Object - Unlawful and illegal agreements - Effects of illegality - Wagering Agreements		
Unit:3	Discharge of Contract	12-- hours
Agreement opposed to public policy - Agreements in Restraint of trade - Exceptions – void agreements - Restitution - Quasi-contracts - Discharge of contract - Breach of contract - Remedies for breach of Contract. Formation of contract of sale - Sale and agreement to sell – Hire purchase agreement - Sale and bailment		

Unit:4	Contract of Sale	12-- hours
Capacity to buy and sell - Subject matter of contract of sale - Effect of destruction of goods - Documents of title to goods - conditions and warranties - Rules of Caveat - Emptor - Exceptions - Transfer of property - Goods sent on approval - FOB, CIF, FOR and Ex-ship contracts of sale - Sale by non - owners - right of lien - termination of lien - right of resale - right of stoppage in transit - Unpaid Vendor's rights.		
Unit:5	Creation of Agency	10- hours
Creation of agency - Classification of agents - relations of principal and agent - delegation of authority - relation of principal with third parties - personal liability of agent - Termination of agency		
Unit:6	Contemporary Issues	2 hour
Expert lectures, online seminars – webinars		
	Total Lecture hours	60—hours
Text Book(s)		
1	M.C Shukla- A manual of mercantile law	
2	Venkatesan - Hand Book of Mercantile Law	
Reference Books		
1	N.D.Kapoor--- Elements of Mercantile Law	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://youtu.be/TSyoHKFiw_0	
2	B.https://youtu.be/FmqYLM-c2s4	
3	C.https://youtu.be/oqcAeqwa8C8	
Course Designed By:		

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

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
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Set Theory – Simple and Compound Interest – Effective rate of Interest

Unit:2	ARITHMETIC AND GEOMETRIC SERIES	9 hours
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Arithmetic and Geometric series-problems

Unit:3	MATRIX	9 hours
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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
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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	TITLE OF THE COURSE	L	T	P	C
Core- 8		Accounting for Corporate	-	5	-	4
Pre-requisite	Basic knowledge in company accounts		Syllabus Version	2025-26		

Course Objectives:

The main objectives of this course are to:

1. To provide basic understanding about the accounts relating to shares
2. To promote the knowledge about redemption of shares and debentures
3. To analyze the final accounts of companies
4. To explore various methods for the valuation of goodwill
5. To assist in 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	Recall the various provisions relating to accounting for share capital	K1
2	Understand the accounting treatment for redemption of shares and debentures	K2
3	Evaluate the final accounts of a corporate company	K5
4	Analyze the various methods of valuation of goodwill	K4
5	Apply the procedures related to liquidation of companies and related accounts	K3

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

Unit:1	Issue of Shares	14—hours
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting		
Unit:2	Preference Shares and Debentures	15—hours
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.		
Unit:3	Final Accounts	15-- hours
Final Accounts of Companies - Calculation of Managerial Remuneration.		
Unit:4	Valuation of Goodwill and Shares	15-- hours
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.		
Unit:5	Liquidation of Companies	14-- hours
Liquidation of Companies - Statement of Affairs -Deficiency a/c.		
Unit:6	Contemporary Issues	1 hour
Expert lectures, online seminars – webinars		
	Total Lecture hours	75-- hours

Text Book(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- 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	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	https://www.youtube.com/watch?v=oH22RTTHL8k
2	https://www.youtube.com/watch?v=O4ajUPoOi-Y
3	https://www.youtube.com/watch?v=DiVVxWRkwnc
Course Designed By:	

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

Course code	43B	TITLE OF THE COURSE	L	T	P	C
Core- 9		Computer Applications in Business	-	4	-	4
Pre-requisite		Basic knowledge in computer	Syllabus Version	2025-26		

Course Objectives:

The main objectives of this course are to:

1. To introduce the concept of computer and its various parts.
2. To explain the concept of software and functions of operating system
3. To provide insight about database management systems
4. To promote knowledge about the Management Information System
6. To provide knowledge about various types of networks

Expected Course Outcomes:

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

1	Recall the various concepts relating to computer and its various parts	K1
2	Understand the different types of software and operating system	K2
3	Understanding the meaning and utility of database management system	K2
4	Analyse the process of management information system	K4
5	Understand the various types of network and its uses for business purpose	K2

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

Unit:1	Nature of Computer	12-- hours
Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.		
Unit:2	Nature of Software	12-- hours
Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters.		
Unit:3	Database Management Systems	10-- hours
Database Processing: Data Vs. Information – Database Management Systems: Meaning - Components – Uses – Limitations – Types.		
Unit:4	Management Information System	12- hours
Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource – Business Process Outsourcing.		
Unit:5	Networking	12-- hours
Networking – Meaning – Types - Internet : Meaning – Internet Basis - World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.		

Unit:6	Contemporary Issues	2 hour
Expert lectures, online seminars – webinars		
	Total Lecture hours	60—hours
Text Book(s)		
1	Fundamentals of Information Technology - Alexis Leon & Mathews Leon	
2	Information Technology for Management - Henry C. Lucas	
Reference Books		
1	Computers and Commonsense - Roger Hunt and John Shallery	
2	Management Information System - Dr. S.P. Rajagopalan	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://youtu.be/hv-aBonZMRQ	
2	B.https://youtu.be/x_K6iiT1Lrg	
4	C.https://youtu.be/02Sfa9Yxy-M	
Course Designed By:		

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



Course code	43C	TITLE OF THE COURSE	L	T	P	C
Core- 10		Executive Business Communication	-	4	-	3
Pre-requisite		Basic knowledge in business communication	Syllabus Version	2025-26		

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 trade enquiries and execution of orders
3. To promote knowledge about banking correspondence
4. To equip knowledge about the company secretarial correspondence
5. To provide the insight knowledge about the various types of interviews

Expected Course Outcomes:

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

1	Implement effective business communication without hassles	K3
2	Understand the intricacies of responding to business related queries	K2
3	Executing effective correspondence with banks, insurance and agencies	K3
4	Evaluating and effective response to company secretarial correspondence	K5
5	Apply new innovative and effective ideas for business communication	K3

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

Unit:1	Nature of Business Communication	12-- hours
Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.		
Unit:2	Business Letters	10-- hours
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.		
Unit:3	Correspondence Letters	12-- hours
Banking Correspondence - Insurance Correspondence - Agency Correspondence.		
Unit:4	Company Correspondence Letters	12-- hours
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)		
Unit:5	Skill Development	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
Text Book(s)			
1	Rajendra Pal Korahill , “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.		
2	Ramesh, MS, & C. C Pattanshetti , “Business Communication”, R.Chand&Co, New Delhi, 2003.		
Reference Books			
1	Rodriquez M V , “Effective Business Communication Concept” Vikas Publishing Company,2003.		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1	https://www.youtube.com/watch?v=oI2BXgF-P48		
2	https://www.youtube.com/watch?v=eneRHOu4fyY		
3	https://www.youtube.com/watch?v=EUXJqxmcuuo		
Course Designed By:			

Mapping Course objectives and course 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	M	S	M
CO5	S	S	M	S	S

Course code	4AD	TITLE OF THE COURSE		L	T	P	C
ALLIED PAPER IV	STATISTICS FOR BUSINESS		-	3	-	3	
Pre-requisite	Basic knowledge on statistics for business		Syllabus Version	2025-26			

Course Objectives:

The main objectives of the course are able 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:

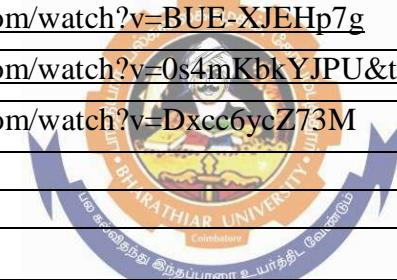
On the successful completion of the course, student will be able to:

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	TIME SERIES	8 hours
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.		

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



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

S- Strong; M-Medium; L-Low



Fifth Semester

Course code	53A	TITLE OF THE COURSE	L	T	P	C
Core 11		Accounting for Public Sector	-	6	-	4
Pre-requisite		Basic knowledge in Company Accounts	Syllabus Version	2025-26		

Course Objectives:

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 in the preparation of electricity companies accounts

Expected Course Outcomes:

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	Evaluate the accounting statements of electricity companies	K5

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

Unit:1	Amalgamation and Absorption	15-- hours
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction		
Unit:2	Holding Company Accounts	20-- 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	Banking Company Accounts	20-- 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.		
Unit:4	Insurance Company accounts	14-- hours
Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000		
Unit:5	Accounts for Electricity Companies and Accounting Standards	19-- hours
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	90-- hours

Text Book(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.youtube.com/watch?v=OmEB15-5990
2	https://www.youtube.com/watch?v=lZvzG98ULIY
3	https://www.youtube.com/watch?v=t2nyMBF4Sd4
Course Designed By:	

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

Course code	53B	TITLE OF THE COURSE	L	T	P	C
Core- 12		Banking Law and Practices	-	5	-	4
Pre-requisite		Basic knowledge in Banking	Syllabus Version	2025-26		

Course Objectives:

The main objectives of this course are to:

1. To provide knowledge about the working of banking industry
2. To promote knowledge about the various types of deposits
3. To familiarize the lending policies of commercial bank
4. To understand the basic understanding of loan disbursement policies of banks
5. 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:

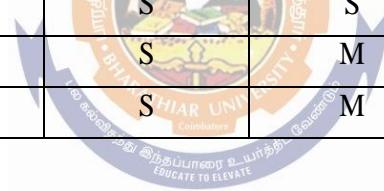
1	Remember the various terms and concepts used in banking industry	K1
2	Understand the various process and activities of commercial banks	K2
3	Execute various use of documents for easy and simple banking	K3
4	Analyze the various loan related process and formalities of banks	K4
5	Classify the various kinds of documents involved in banking services	K2

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

Unit:1	Banking regulation Act 1949	15-- hours
Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account.		
Unit:2	Process of Banking	13-- hours
Opening of account – special types of customer – types of deposit – Bank Pass book – collecting banker – paying banker – banker lien.		
Unit:3	Process of Cheque	15-- hours
Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.		
Unit:4	Commercial Bank	15-- hours
Loan 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.		
Unit:5	Process of Bill	15-- hours
Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, Teller system.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	75-- hours

Text Book(s)	
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2	Basu: Theory and Practice of Development Banking
3	Reddy & Appanniah: Banking Theory and Practice
Reference Books	
1	Natarajan & Gordon : Banking Theory and Practice
2	Banking Regulation Act, 1949.
3	Reserve Bank of India, Report on currency and Finance 2003-2004.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/jzCTPwDnqoQ
2	B.https://youtu.be/YkYaZOKIYu8
3	C.https://youtu.be/n9bCm_tNik0
Course Designed By:	

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



Course code	53C	TITLE OF THE COURSE	L	T	P	C
Core- 13		Cost Accounting	-	6	-	4
Pre-requisite	Basic knowledge in Accounting			Syllabus Version	2025-26	

Course Objectives:

The main objectives of this course are to:

1. To understand the concept and various components of costing
2. To provide knowledge about the different levels of material control
3. To promote knowledge about various systems of wage payment and classification of overheads
4. To assist preparation of accounts under process costing
5. To familiarize with the techniques of operating costing

Expected Course Outcomes:

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

1	Recall various concepts of costing and costing methods	K1
2	Understand the various levels of material control	K2
3	Apply innovative method of controlling and allocation of overheads	K3
4	Evaluate the cost under process costing	K5
5	Analyze the different costs of operations and control it	K4

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

Unit:1	Nature of Cost Accounting	17-- hours
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Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

Unit:2	Material Control	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	Title of the Unit (Capitalize each Word)	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	Process Costing	18-- hours
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Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

Unit:5	Methods of Costing	17-- hours
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Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

Unit:6	Contemporary Issues	2 hours
	Expert lectures, online seminars – webinars	
	Total Lecture hours	90- hours
Text Book(s)		
1	S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005	
2	R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004	
3	S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005	
Reference Books		
1	V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005	
2	M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=6AkX37dvO7A	
2	https://www.youtube.com/watch?v=bq6ksHujfLs	
3	https://www.youtube.com/watch?v=a5D3Iopi0-4	
Course Designed By:		

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	M	M	M
CO5	S	S	M	M	M

Course code	53D	TITLE OF THE COURSE	L	T	P	C
Core- 14		Income Tax Law and Practice	-	6	-	4
Pre-requisite		Basic knowledge in law and tax	Syllabus Version	2025-26		

Course Objectives:

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 from Salaries and house property
3. To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources
4. To provide the knowledge about the provisions for calculation of income from capital gains
5. To understand the process of set off and carry forward of losses while computing total income

Expected Course Outcomes:

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

1	Recall 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	Analyse the self-assessment of income and tax computation	K4

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

Unit:1	Income Tax Act	15-- hours
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.		
Unit:2	Income from Salaries and House Property	20-- hours
Heads of Income: Income from Salaries – Income from House Property.		
Unit:3	Income from Business or Profession and Other Sources	20-- hours
Profit and Gains of Business or Profession – Income from Other Sources.		
Unit:4	Capital Gains	15-- hours
Capital Gains – Deductions from Gross Total Income.		
Unit:5	Computation of Tax Liability	18-- hours
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	90-- hours

Text Book(s)	
1	Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi
2	Income tax law and Practice -Dr . T. Srinivasan , Vijay Nicole Imprints Pvt., Chennai
Reference Books	
1	Dr. HC Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/LGsbRv4SZjU
2	B.https://youtu.be/p1awhM_Fl8Q
3	C.https://youtu.be/biCG9bxe-kE
Course Designed By:	

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



Sixth Semester

Course code	63A	TITLE OF THE COURSE	L	T	P	C
Core- 15		Management Accounting	-	6	-	4
Pre-requisite	Basic knowledge in Accounting		Syllabus Version	2025-26		

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 of liquidity, solvency and profitability position using ratio analysis
3. To provide knowledge about the working capital management
4. To promote the knowledge about the managerial applications of marginal costing
5. 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	Recall various concepts relating to management accounting	K1
2	Analyze financial statements using ratio analysis	K4
3	Evaluate the working capital management of companies	K5
4	Comparing various alternatives using marginal costing and decision making	K2
5	Understand the preparation of new budget and budgetary control for organizations	K2

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

Unit:1	Nature of Management Accounting	15-- hours
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.		
Unit:2	Ratio Analysis	20-- hours
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.		
Unit:3	Working Capital	20-- hours
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.		
Unit:4	Marginal Costing and Break Even Analysis	18-- hours
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.		
Unit:5	Budgeting and Budgetary Control	15-- hours
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
Expert lectures, online seminars – webinars		
	Total Lecture hours	90-- hours

Text Book(s)	
1	Dr. S.N. Maheswari. "Management Accounting", Sultan Chand & 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 KL. 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.youtube.com/watch?v=MXhg1brAEdo
2	https://www.youtube.com/watch?v=bZN21Ctwr2Y
3	https://www.youtube.com/watch?v=fFKDMt-daEo
Course Designed By:	

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

Course code	63B	TITLE OF THE COURSE	L	T	P	C
Core- 16		Principles of Auditing	-	6	-	4
Pre-requisite		Basic knowledge in auditing	Syllabus Version		2025 -26	

Course Objectives:

The main objectives of this course are to:

1. To understand the various concepts of auditing and audit programmes
2. To promote the knowledge about the procedure for the conduct of internal audit
3. To provide knowledge about the Verification and Valuation of Assets and Liabilities
4. To familiarize with the process of audit of Joint stock companies
5. To understand the process of investigation and Electronic Auditing

Expected Course Outcomes:

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

1	Recall the important concept and rules relating to auditing	K1
2	Understand 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	Understanding about investigation and auditing the computerized accounts	K2

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

Unit:1	Nature of Auditing	18—hours
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes		
Unit:2	Internal Control and Audit	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	Verification and Valuation of Assets and Liabilities	18—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	Company Auditor	17—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	Investigation	17—hours
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.		

Unit:6	Contemporary Issues	2 hours
	Expert lectures, online seminars – webinars	
	Total Lecture hours	90—hours
Text Book(s)		
1	B.N. Tandon, “Practical Auditing”, S Chand Company Ltd	
Reference Books		
1	.R.M De Paula, “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	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=LtE3-ryoEFQ	
2	https://www.youtube.com/watch?v=smLQV3bd0D0	
3	https://www.youtube.com/watch?v=IVt3mU-lTHo	
Course Designed By:		

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	M	S	M
CO5	S	S	M	S	M



Course code	63P		L	T	P	C
Core- 17	Computer Application Practical (MSWord, Excel , Power Point ,Access and Tally)			-	6	4
Pre-requisite	Basics knowledge in MSWord, MSExcel MS Power Point MS Access and Tally	Syllabus Version	2025-2026			

Course Objectives:

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.

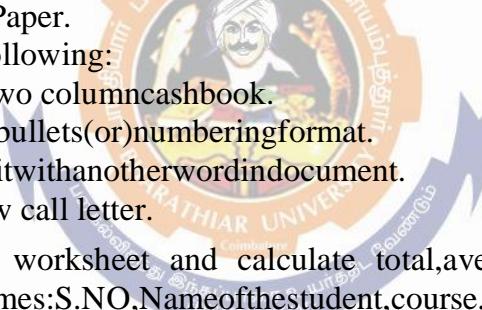
Expected Course Outcomes:

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

1	Remember the basic concepts of 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



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)numberingformat.
 - iii. Find any word and replace it with another word in document.
3. Prepare a mail merge for an interview call letter.
4. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Fieldnames: 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 king (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 **45 Hours**

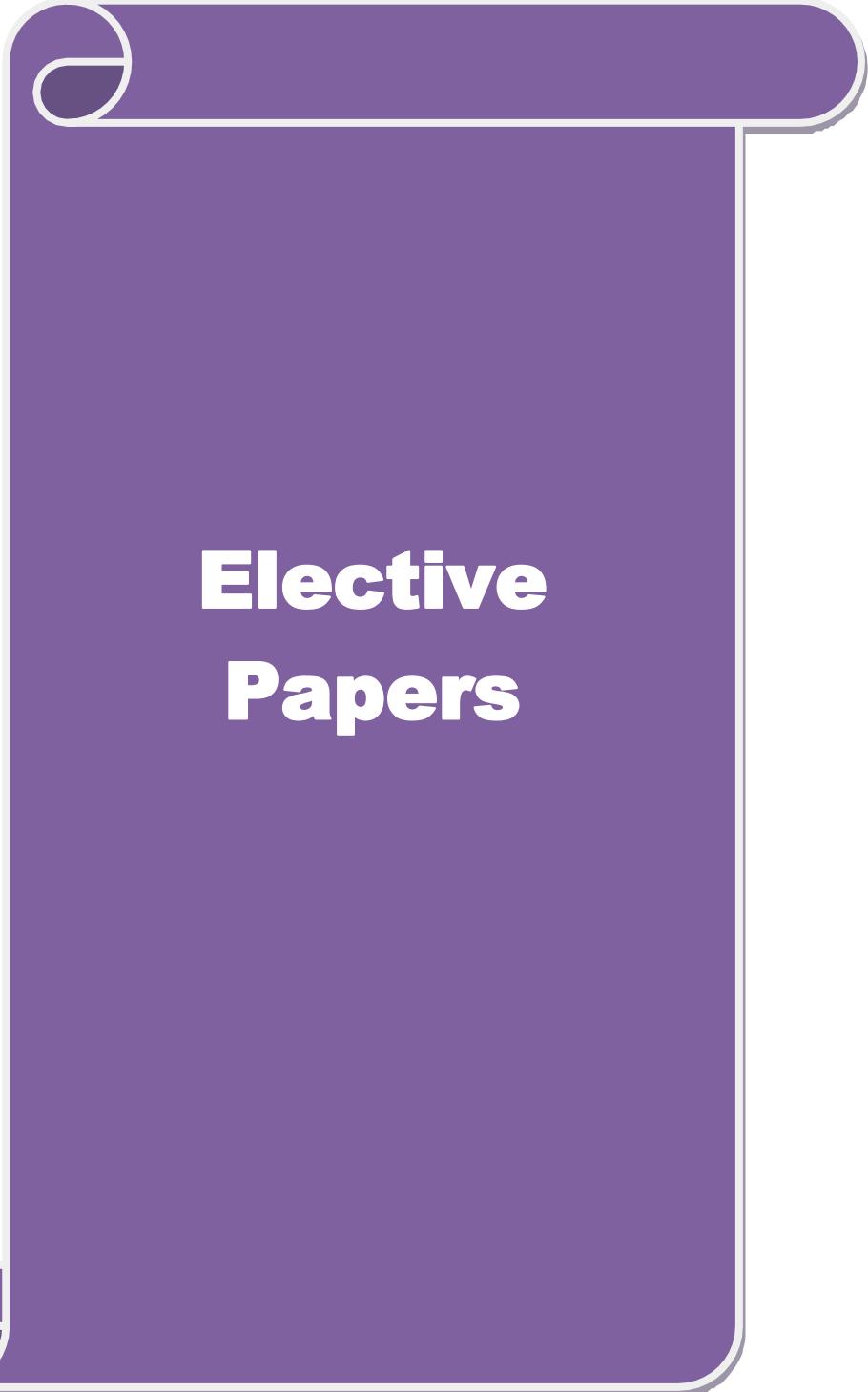
1. Company Creation and Alteration ,Creating and Displaying Ledger
2. Voucher Creation,Voucher Alteration and Deletion
3. Inventory Information–Stock Summary , Godown Creation and alteration
4. Final Accounts
- 5.GST Setup (Activation) in Tally.ERP9
6. **Creating GST (CGST/SGST/IGST) Ledger in Tally.ERP9**
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





Elective Papers

Course code	5EA	TITLE OF THE COURSE	L	T	P	C
Elective 1 A		Business Finance	-	5	-	4
Pre-requisite		Basic knowledge in finance	Syllabus Version	2025-26		

Course Objectives:

The main objectives of this course are to:

1. To understand the various concept 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

Expected Course Outcomes:

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

1	Recall various concepts relating to finance	K1
2	Understand the various techniques of financial planning	K2
3	Analyze various sources and forms of finance	K4
4	Evaluate various dimensions of capital market and their components	K5
5	Evaluating capitalization concept and related theories for decision making	K5

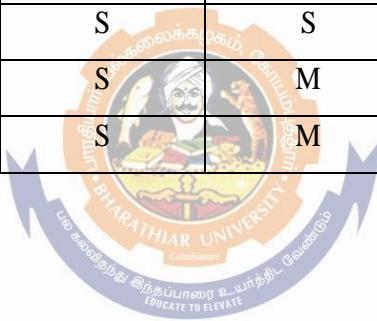
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	Nature of Business Finance	13—hours
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions		
Unit:2	Financial Plan	15—hours
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals		
Unit:3	Sources of Finance	15—hours
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.		
Unit:4	Capital Structure and Cost of Capital	15—hours
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.		
Unit:5	Capitalisation	15—hours
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		Total Lecture hours
		75—hours

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management – Saravanavel
Reference Books	
1	Financial Management - L.Y. Pandey
2	Financial Management - M.Y. Khan and Jain
3	Financial Management - S.C. Kuchhal
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=jzgQ5o-FUIo
2	https://www.youtube.com/watch?v=9JPCSD4rCok
3	https://www.youtube.com/watch?v=WEDIj9JBTC8
Course Designed By:	

Mapping Course objectives and course outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	M	M	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



Course code	5EB	Business Environment	L	T	P	C
Elective -I B				5	-	4
Pre-requisite	Basic knowledge in business environment		Syllabus Version	2025-26		

Course Objectives:

The main objectives of this course are:

1. To learn the components of business environment
2. To understand the concept of balance of payment
3. To know the problems of unemployment
4. To understand the role of government in business
5. To learn the policies of five year plans

Expected Course Outcomes:

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

1	Spell out the components of business environment	K1
2	Analyse the balance of payment	K4
3	Evaluate the problems of unemployment	K5
4	Discuss the role of Government in a business	K2
5	To gain knowledge of five year plans	K2

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

Unit:1	Indian business environment	15 hours
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Indian business environment: concept, components, and importance

Unit:2	Economic trends (overview):	15 hours
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Economic trends (overview): income; savings and investment; industry; trade and balance of payments, money; finance; prices.

Unit:3	Problems of growth; unemployment	15 hours
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Problems of growth; unemployment; poverty; regional imbalances; social injustice; inflation; parallel economy; industrial economy; industrial sickness.

Unit:4	Role of government	15 hours
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Role of government: monetary and fiscal policy; industrial policy; industrial licensing, privatization; devaluation; export-import policy; regulation of foreign investment; collaborations in the light of recent changes.

Unit:5	The current five-year plan	13 hours
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The current five-year plan: major policies; resource allocation.

Unit 6	Contemporary issues	2 hours
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Expert lectures and seminars

	TOTAL	75 hours
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Text Book(s)	
1	Francis Cherunilam, Business environment- Himalaya Publishing House
Reference Books	
1	Sundaram and black: The International Business Environment; Prentice Hall, New Delhi.
2	Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
2	

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

S- Strong; M-Medium; L-Low



Course code	5EC	TITLE OF THE COURSE	L	T	P	C
Elective I C		INSURANCE LEGISLATIVE FRAMEWORK		5	-	4
Pre-requisite		Basics knowledge on InsuranceLegislative		Syllabus Version		2025-26

Course Objectives:

The main objectives of this course are to:

1. Provide strong foundation knowledge of Indian Insurance Act 1938.
2. Inculcate the regulatory framework of insurance companies.
3. Make the students aware of insurance companies Products.
4. Gain the knowledge about the Insurance product cost and pricing, marketing, and distribution
5. Give an insight about the insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.

Expected Course Outcomes:

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

1	Recall the fundamental concepts of Indian Insurance Act 1938.	K1
2	Learn about the regulatory framework of insurance companies.	K3
3	Develop skills to facilitate insurance product cost and pricing, marketing, and distribution..	K1
4	The role of public policy including social insurance in personal financial planning and risk management.	K2
5	Understand the insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.	K2

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

Unit:1	Indian Insurance Act 1938	15 hours
Indian Insurance Act 1938: Provision applicable to Insurer- Insurance Companies- Registration of Insurance Companies		
Unit:2	LIC Act 1956	15 hours
LIC Act 1956: Organization Structure- Role of LIC in National Economy.		
Unit:3	Insurance Regulatory	15 hours
Insurance Regulatory & Development Authority Act 1999: Development Authority- Regulation 2000, 2002, 2013, 2016 & 2017 regards amended Provision.		
Unit:4	Insurance Sector	15 hours
Insurance Sector: General Insurance - Drawbacks of the regulated insurance industry in India- Privatization and Challenges in Insurance Sector.		

Unit:5	Ombudsman scheme	13 hours
Ombudsman scheme: Territorial Jurisdiction of Ombudsman.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	75 hours
Distribution of Marks: 80% Theory, 20 % Problems		
Text Book(s)		
1	MishraM .N and Dr. MishraS.B 2016 Insurance Principles and Practice (Twenty Second Edition) Sultan Chand and Sons	
2	Dr. Periasamy P 2017 Principles and Practice of Insurance (FifthEdition) Himalaya Publishing House	
3	Inderjith singh 2015 Fundamentals of Insurance (FifthEdition) , Kalyanipublishers, New Delhi.	
4	Nallini Prava Tripathy 2014 Insurance Theory and Practice (First Edition) PHILearning, New Delhi.	
Reference Books		
1	Ghanashyan Panda 2013Principles and Practice of Insurance (Third Edition) Kalyani publishers, New Delhi.	
2	Murthy A 2015 Principles and Practice of Insurance (First Edition)Margham Publications, Chennai.	
3	Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.	
4	Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York	
5	Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=O53Z4S6zqfY	
2	https://www.youtube.com/watch?v=sY4yQhd4M9s	
3	https://www.youtube.com/watch?v=3JNj9m3v_Ic	
Course Designed By:		

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

S- Strong; M-Medium; L-Low

Course code	6EA	TITLE OF THE COURSE	L	T	P	C
Elective II A		Entrepreneurial Development	-	5	-	4
Pre-requisite		Basic knowledge about entrepreneurship	Syllabus Version	2025-26		

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	Compare the various forms of setting up a startup	K2
3	Understand the various institutional services to entrepreneur	K2
4	Analyze the various financial support available to the entrepreneurs	K4
5	Remember the various subsidies and incentives available for entrepreneurs	K1

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

Unit:1	Entrepreneurship	13-- hours
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.		
Unit:2	Start-up Process	13-- hours
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.		
Unit:3	Financial Institutions – I	17-- hours
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.		
Unit:4	Financial Institutions – II	15-- hours
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.		
Unit:5	Incentives and Subsidies	15-- 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

Text Book(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
2	4. Entrepreneurial Development – P.Saravanavel
3	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=Xcsp0486oIY
2	https://www.youtube.com/watch?v=6cl_U-iiwlg
3	https://www.youtube.com/watch?v=_yTZM9LAW28
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	M	M	S
CO4	M	M	S	S	S
CO5	S	M	S	S	S



Course code	6EB	TITLE OF THE COURSE	L	T	P	C
Elective II B		Supply Chain Management	-	5	-	4
Pre-requisite	Basic knowledge in marketing		Syllabus Version	2025-26		

Course Objectives:

The main objectives of this course are to:

1. To understand the importance of supply chain management
2. To provide insight about various strategies of supply chain management
3. To understand the importance of strategic alliance in supply chain management
4. To understand the process of procurement and outsourcing
5. To acquaint knowledge about smart pricing strategies and customer value measures

Expected Course Outcomes:

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

1	Recall the importance of supply chain management in the modern times	K1
2	Understand the various strategies in supply chain management	K2
3	Critiquing the concept of retailer supplier partnership	K3
4	Analyze the process of procurement, outsourcing and e-procurement	K4
5	Apply innovative ideas about smart pricing strategies and measuring customer values	K4

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

Unit:1	Nature of Supply Chain Management	13-- hours
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Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit:2	Strategies of Supply Chain Management	15-- hours
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Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit:3	Strategic Alliances	15-- hours
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Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit:4	Procurement and Outsourcing	15-- hours
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Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit:5	Customer Value and Pricing	15-- hours
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Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

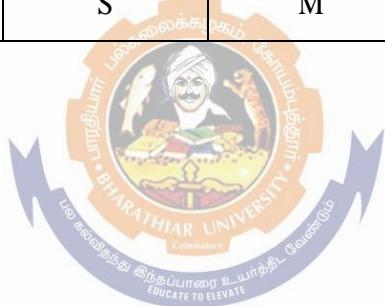
Unit:6	Contemporary Issues	2 hours
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Expert lectures, online seminars – webinars

	Total Lecture hours	75-- hours
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Text Book(s)	
1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
Reference Books	
1	Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=Q7R39sxyy6o
2	https://www.youtube.com/watch?v=EyLqojuSvEc
3	https://www.youtube.com/watch?v=raqi4gjMLm8

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



Course code	6EC	Brand Management	L	T	P	C
Elective -II C				5	-	4
Pre-requisite	Basic knowledge of Branding			Syllabus Version	2025-2026	

Course Objectives:

The main objectives of this course are:

1. To equip with the different types of brand
2. Learn the importance of brand positioning
3. To have an understanding of brand loyalty
4. To learn about co-branding
5. To equip with the branding strategies

Expected Course Outcomes:

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

1	Recall the different types of brand	K1
2	Understand the importance of brand	K2
3	Recall the importance of brand loyalty	K1
4	Understand the importance of co branding	K2
5	Understand the branding strategies	K2

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

Unit:1	Introduction to Brand Management	15—hours
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors		
Unit:2	Brand Associations	15—hours
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.		
Unit:3	Brand Impact	15—hours
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit.		
Unit:4	Brand Rejuvenation	15—hours
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.		

Unit:5	Brand Strategies	13—hours
Brand Strategies: Designing and implementing branding strategies – Case studies		
Unit 6	Contemporary issues	2 hours
Expert lectures and seminars		
	TOTAL	75
Text Book(s)		
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.	
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002	
Reference Books		
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992	
2	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	-	
2		

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

S- Strong; M-Medium; L-Low



Course code	6ED	TITLE OF THE COURSE	L	T	P	C
Elective III D		Financial markets and Institutions	-	5	-	4
Pre-requisite		Basic knowledge about financial market	Syllabus Version	2025-26		

Course Objectives:

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

Expected Course Outcomes:

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

1	Recall the basic concepts of financial market	K1
2	Analyze the working and components of corporate securities market	K4
3	Understand the functioning of stock exchanges in India	K2
4	Remember the role of banks and intermediaries in financial market	K1
5	Apply various trends and new models in financing	K3

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

Unit:1	Nature of Financial Markets	13-- 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	Markets and Merchant Banking	15-- hours
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.		
Unit:3	Stock Exchange	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	Banks and Financial Intermediaries	15-- hours
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.		
Unit:5	Sources of Financing	15-- 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	2 hours
	Expert lectures, online seminars – webinars	
	Total Lecture hours	75-- hours
Text Book(s)		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
3	Financial Management - M.Y. Khan and Jain	
4	Financial Management Theory and Practice - Prasanna Chandra	
Reference Books		
1	Financial Management - L.Y. Pandey	
2	Financial Management - S.C. Kuchhal	
3	Principles of Financial Management - S.N. Maheshwari	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=tDHwUh8fbQ&list=RDCMUCL9No2CVecC_8WazyduwHaw&start_radio=1&t=2	
2	https://www.youtube.com/watch?v=fLBZb_v0ewM&list=RDCMUCL9No2CVecC_8Waz yduwHaw&index=2	
3	https://www.youtube.com/watch?v=mX9nd0eQ-6g&list=RDCMUCL9No2CVecC_8WazyduwHaw&index=3	
Course Designed By:		

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

Course code	6EE	Advertising and Sales Promotion	L	T	P	C
Elective –III E			5	-	4	
Pre-requisite			Syllabus Version	2025-2026		

Course Objectives:

The main objectives of this course are:

1. To provide basic knowledge about concept of advertisement.
2. To have in-depth knowledge about the present advertisement and media.
3. To learn about the different various types of advertisements in current scenario.
4. To learn about sales promotion techniques in the business world.
5. To learn about designing of sales promotion campaign in business.

Expected Course Outcomes:

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

1	Design the Advertisement for a business.	K3
2	Summarize the cost of advertisements related to sales in the world.	K2
3	Analyse the impact of advertisement on present business.	K4
4	Examine the different types of objectives of sales promotion in every business.	K4
5	Identify the different international promotion strategies.	K3

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

Unit:1	Introduction to Advertisement	15 hours
Introduction to Advertisement-Concept and definition of advertisement – Social, Economic and Legal Implications of Advertisements – setting advertisement objectives – Ad. Agencies – selection and remuneration – advertisement campaign.		
Unit:2	Advertisement and Media	15 hours
Advertisement Media -Media plan – type and choice criteria – reach and frequency of advertisements – cost of advertisements related to sales – media strategy and scheduling.		
Unit:3	Design and Execution of Advertisements	15 hours
Design and Execution of Advertisements-Message development – different types of advertisements – layout – design appeal – copy structure – advertisement production – print – Radio, T.V. and web advertisements – Media Research – testing validity and reliability of ads – measuring impact of advertisements		
Unit:4	Introduction to Sales Promotion	15 hours
Introduction to Sales Promotion - Scope and role of sale promotion – definition – objective sales promotion - sales promotion techniques – trade oriented and consumer oriented.		

Unit:5	Sales Promotion Campaign	13 hours
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Sales Promotion Campaign - Sales promotion – Requirement identification – designing of sales promotion campaign – involvement of salesmen and dealers – out sourcing sales promotion national and international promotion strategies – Integrated promotion – Coordination within the various promotion techniques – online sales promotions.

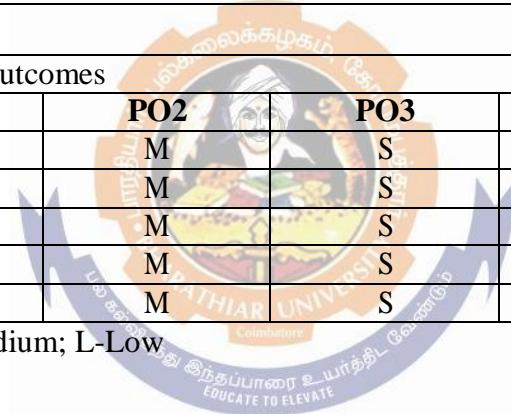
Unit 6	Contemporary issues	2 hours
Expert lectures and seminars		
	TOTAL	75 hours

Text Book(s)	
1	Kenneth Clow. Donald Baack "Integrated Advertisements, Promotion and Marketing communication", Prentice Hall of India, New Delhi,2003.
2	S.H.H.Kazmi, Satish K Batra, "Advertising & Sales Promotion", Excel Books, New Delhi, 2001.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
2	

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

S- Strong; M-Medium; L-Low



Course code	6EF	PROJECT AND VIVA VOCE	L	T	P	C
Elective- III F		Major Project	-		5	4
Pre-requisite	Knowledge in Core, Research Methods and Analytical Tools			Syllabus Version	2025-2026	

Course Objectives:

The main objectives of this course are to:

1. The students will get on-the-job training and experience.
2. The students will gain knowledge on problem identification and solutions.
3. The students will gain a complete knowledge on the program and the course outcome.

Expected Course Outcomes:

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

1	Explain about how to collect literature.	K2
2	Implement problem identification and will frame tool for collecting data	K3
3	Evaluate and get practical exposure on the framed objective.	K5
4	Execute and generate the procedure of compiling the collected data by using analysis	K3, K6
5	Summarize and execute report writing, and will get complete knowledge of the course.	K2, K3

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

Textbook(s)

1	C.R.Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004
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Reference Books

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

Course Designed By: **Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand**

Mapping with Programme Outcomes

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

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

