KG COLLEGE OF ARTS AND SCIENCE
Autonomous Institution | Affiliated to Bharathiar University
Accredited with A++ Grade by NAAC
ISO 9001:2015 Certified Institution
KGiSL Campus, Saravanampatti, Coimbatore – 641 035

Regulations 2024 -25 for Undergraduate Programme

Learning Outcomes Based Curriculum Framework- (LOCF) model with Choice Based Credit System (CBCS)

Programme: Bachelor of Commerce (B.Com.)
Programme Code: BCO

(Applicable for the Students Admitted During the Academic Year 2024 - 25 onwards)

Eligibility

The student should have passed Higher Secondary Examination.
(As per the eligibility condition given by Bharathiar University Ref.BU/R/B3-B4/Eligibility Condition/2024/9206 dated 24/05/2024)

Program Learning Outcomes (PLOs)

The successful completion of the B.Com. programme shall enable the students

PLO1	**Disciplinary Knowledge:** Demonstrate comprehensive knowledge and understanding of related disciplines and apply them effectively to practical business situations.
PLO2	**Information Literacy and Career Readiness:** Engage in add-on value based and job-oriented courses which ensure them with the ability to adapt evolving industry trends and prepare for entry-level positions and future career pursuits.
PLO3	**Ethical Awareness and Critical Thinking:** Understand the ethical dimensions of business practices and capability to critically analyse complex business problems, with the ability to identify opportunities, innovate, take calculated risks and initiate and manage business ventures.
PLO4	**Life Long Learning:** Acquire knowledge and skills, that are necessary for lifelong learning, through self-paced and self-directed learning towards personal development and demands of workplace through upskilling and reskilling.
PLO5	**Social Responsibility:** Promote social, environmental and economic sustainability in the context of commerce, finance and international trade.

Curriculum

B.Com.

Distribution of Credits and Hours for all the Semesters

Part	Course Category	No. of Courses	Hours		Credits		Total Credits	Semester
I	Language I	4	4 X 4	16	4 X 3	12	12	1 - 4
II	Language II	4	4 X 4	16	4 X 3	12	12	1 - 4
III	Core Theory **(6 Hours/week)**	9	9 X 6	54	9 X 4	36	100	1- 6
	Core Theory **(5 Hours/week)**	2	2 X 5	10	2 X 4	8		5,6
	Core Theory **(4 Hours/week)**	5	5 X 4	20	5 X 3	15		1 - 5
	Core Lab **(4 Hours / week)**	2	2 X 4	8	2 X 3	6		1,4
	Core Lab **(4 Hours / week)**	2	2 X 4	8	2 X 2	4		3,5
	Allied	4	4 X 4	16	4 X 3	12		1 - 4
	Electives	2	2 X 5	10	2 X 3	6		5,6
	Core : Project Work	1	1 X 6	6	1 X 5	5		6
	SEC : Internship	1	-	-	1 X 2	2		5
	Skill Enhancement Courses (SEC)	3	3 X 2	6	3 X 2	6		3, 4, 6
IV	Foundation Courses (FC)	2	2 X 2	4	2 X 2	4	14	1,2
	Foundation Course (FC)	1	-	-	1 X 2	2		3
	Ability Enhancement Compulsory Course(AECC)	3	3 X 2	6	3 X 2	6		1, 2, 4
	Ability Enhancement Compulsory Course-Online Course MOOC	1	-	-	1 X 2	2		3
V	Liberal Arts - Extra Curricular and Co-Curricular	-	-	-	1 X 2	2	2	4
	Total	**46**		**180**		**140**	**140**	

Consolidated Semester wise and Component wise Hours and Credits Distribution

Semester	Part I		Part II		Part III		Part IV		Part V		Total	
	Hrs.	Credits	Hrs.	Credits	Hrs.	Credits	Hrs.	Credits	Hrs.	Credits	Hrs.	Credits
I	4	3	4	3	18	13	4	4	-	-	**30**	**23**
II	4	3	4	3	18	13	4	4	-	-	**30**	**23**
III	4	3	4	3	22	15	-	4	-	-	**30**	**25**
IV	4	3	4	3	20	15	2	2	-	2	**30**	**25**
V	-	-	-	-	30	22	-	-	-	-	**30**	**22**
VI	-	-	-	-	30	22	-	-	-	-	**30**	**22**
Total	**16**	**12**	**16**	**12**	**138**	**100**	**10**	14	**-**	**2**	**180**	**140**

Curriculum

B.Com.

Semester - 1									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
24TAM11L	I	Language -I	Tamil-I	4	3	25	75	100	3
24HIN11L	I		Hindi-I						
24MAL11L	I		Malayalam-I						
24FRE11L	I		French-I						
24ENG12L	II	Language-II	English - I	4	3	25	75	100	3
24BCO13C	III	Core - I	Financial Accounting-I	6	3	25	75	100	4
24BCO14C	III	Core - II	Principles of Management	4	3	25	75	100	3
24BCO15P	III	Core Lab - I	**Lab:** Advanced Excel and Financial Modelling	4	3	40	60	100	3
24BCO16A	III	Allied - I	Computer Applications in Business	4	3	25	75	100	3
24ENV1FC	IV	FC - I	Environmental Studies	2	2	50	-	50	2
24QUA1AE	IV	AECC - I	Quantitative Aptitude	2	2	-	50	50	2
Total				**30**				**700**	**23**

Semester - 2									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
24TAM21L	I	Language - I	Tamil - II	4	3	25	75	100	3
24HIN21L	I		Hindi - II						
24MAL21L	I		Malayalam - II						
24FRE21L	I		French - II						
24ENG22L	II	Language - II	English - II	4	3	25	75	100	3
24BCO23C	III	Core - III	Financial Accounting - II	6	3	25	75	100	4
24BCO24C	III	Core - IV	Fintech and Digital Finance Innovation	4	3	25	75	100	3
24BCO25C	III	Core - V	Business Law	4	3	25	75	100	3
24BCO26A	III	Allied - II	Business Economics	4	3	25	75	100	3
24HUM2FC	IV	FC - II	Human Rights	2	2	50	-	50	2
24SOF2AE	IV	AECC - II	Soft Skills	2	2	-	50	50	2
Total				**30**				**700**	**23**

Semester - 3									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
24TAM31L	I	Language - I	Tamil - III	4	3	25	75	100	3
24HIN31L	I		Hindi - III						
24MAL31L	I		Malayalam - III						
24FRE31L	I		French - III						
24ENG32L	II	Language - II	English - III	4	3	25	75	100	3
24BCO33C	III	Core - VI	Corporate Accounting -I	6	3	25	75	100	4
24BCO34C	III	Core - VII	Company Law and Secretarial Practice	6	3	25	75	100	4
24BCO35P	III	Core Lab - II	**Lab:** Financial Technologies in Business Operations Lab	4	3	40	60	100	2
24BCO36A	III	Allied - III	Principles of Marketing	4	3	25	75	100	3
24BCO37S	III	SEC - I	Corporate Communication	2	3	25	75	100	2
24BAT2FC/	IV	FC - III	Basic Tamil/	-	2	50	-	50	2
24ADT3FC/			Advanced Tamil						
24IKS3FC			Indian Knowledge Systems(IKS)*						
24MOO3AE	IV	AECC - III	Online Course - MOOC	-	-	50	-	50	2
Total				**30**				**800**	**25**

Semester - 4									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
24TAM41L	I	Language - I	Tamil -IV	4	3	25	75	100	3
24HIN41L	I		Hindi -IV						
24MAL41L	I		Malayalam-IV						
24FRE41L	I		French -IV						
24ENG42L	II	Language - II	English -IV	4	3	25	75	100	3
24BCO43C	III	Core - VIII	Corporate Accounting - II	6	3	25	75	100	4
24BCO44C	III	Core - IX	E-Commerce	4	3	25	75	100	3
24BCO45P	III	Core Lab - III	**Lab:** Fintech - Advanced Applications and Emerging Trends	4	3	40	60	100	3
24BCO46A	III	Allied - IV	Business Mathematics & Statistics	4	3	25	75	100	3
24BCO47P	III	SEC Lab - I	Business Documentation in Practice	2	3	40	60	100	2
24IDT4AE/ 24IPR4AE/ 24END4AE	IV	AECC -IV	Innovation and Design Thinking/ Intellectual Property Rights/ Entrepreneurship Development	2	2	-	50	50	2
24EXC4LA	V	Extra-curricular and Co- Curricular	Liberal Arts	-	2	50	-	50	2
Total				**30**				**800**	**25**

Semester - 5									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
24BCO51C	III	Core - X	Cost Accounting	6	3	25	75	100	4
24BCO52C	III	Core - XI	Banking Theory Law and Practice	5	3	25	75	100	4
24BCO53C	III	Core - XII	Income Tax Law and Practice	6	3	25	75	100	4
24BCO54C	III	Core - XIII	Business Application Software	4	3	25	75	100	3
24BCO55P	III	Core Lab-IV	**Lab:**Computer Applications Practical	4	3	40	60	100	2
24BCO5AE	III	Elective - I	International Trade **(International Business)**	5	3	25	75	100	3
24BCO5BE			Investment Management **(Wealth Management)**						
24BCO5CE			Advertising and Salesmanship **(Marketing)**						
24BCO56I	III	SEC	Internship	-	2	50	-	50	2
Total				**30**				**650**	**22**

Semester - 6									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours / Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
24BCO61C	III	Core - XIV	Management Accounting	6	3	25	75	100	4
24BCO62C	III	Core - XV	Principles of Auditing	6	3	25	75	100	4
24BCO63C	III	Core - XVI	Indirect Taxes	5	3	25	75	100	4
24BCO6AE/	III	Elective - II	**Export Management (International Business)**	5	3	25	75	100	3
24BCO6BE/			Portfolio Management **(Wealth Management)**						
24BCO6CE			Brand Management **(Marketing)**						
24BCO64P	III	SEC Lab - II	**Lab:** Business Analytics	2	3	40	60	100	2
24BCO6PR	III	Project	**Core:** Project Work	6	3	40	60	100	5
			Total	**30**				**600**	**22**
			Grand Total	**180**				**4250**	**140**

Semester - 1

Semester - 1									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
24TAM11L	I	Language -I	Tamil-I	4	3	25	75	100	3
24HIN11L	I		Hindi-I						
24MAL11L	I		Malayalam-I						
24FRE11L	I		French-I						
24ENG12L	II	Language-II	English - I	4	3	25	75	100	3
24BCO13C	III	Core - I	Financial Accounting -I	6	3	25	75	100	4
24BCO14C	III	Core - II	Principles of Management	4	3	25	75	100	3
24BCO15P	III	Core Lab - I	**Lab:** Advanced Excel and Financial Modelling	4	3	40	60	100	3
24BCO16A	III	Allied - I	Computer Applications in Business	4	3	25	75	100	3
24ENV1FC	IV	FC - I	Environmental Studies	2	2	50	-	50	2
24QUA1AE	IV	AECC - I	Quantitative Aptitude	2	2	-	50	50	2
Total				**30**				**700**	**23**

Part - I : Language I-Tamil I

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
24TAM11L	Tamil - I	Language- I	4	3

Course Objectives

The course intends to cover

- இலக்கிய வளர்ச்சியை அறிந்துகொள்ளுதல்
- இலக்கியம் படைக்கும் திறன்
- இலக்கிய இலக்கண உரைசெய்தல்
- திறனாய்வு முறையினைக் கற்றுத்தேர்தல்

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	புதுக்கவிதையின் மூலம் வாழ்வியல் விழுமியங்களை உணர்ந்து கொள்ளுதல்.	K1, K2
CLO2	சிறந்த மற்றும் வாழும் கவிஞர்களை அறிந்துகொள்ளுதல்.	K2, K3
CLO3	சிறந்த படைப்பாளர்களின் சிறுகதையில் வெளிப்படும் சமூகச்சிந்தனைகளை அறிந்து விழிப்புணர்வைப் பெறுதல்.	K3
CLO4	தற்கால இலக்கியங்களான புதுக்கவிதை, சிறுகதை தோன்றி வளர்ந்த பின்புலத்தை அறிதல்.	K1, K3
CLO5	மொழியைப் பிழையின்றி பேச, எழுத, கற்கத் தேவையான தமிழ் இலக்கணத்தின் இன்றியமையாமையை உணர்தல். நடைமுறை வாழ்வியலுக்குத் தேவைப்படும் ஆங்கிலக் கடிதத்தைத் தமிழாக்கம் செய்தலுக்கான பயிற்சி பெறுதல்.	K2, K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - I: Tamil - I

Unit	Content	No. of Hours
I	**(நாட்டுப்பற்று)** 1. உலகத்தை நோக்கி வினவுதல் - பாரதியார் 2. பாரதிதாசன் கவிதைகள் - பாரதிதாசன் • தமிழ்ப்பேறு 3. ஒற்றுமையே உயிர்நிலை - கவிமணி 4. தேவதேவன் கவிதைகள் - தேவதேவன் • சாலையும் மரங்களும் செருப்பும் • புதிய வீடு 5. ஆலாபனை - கவிக்கோ அப்துல் ரகுமான் • போட்டி • பாதை 6. புத்தகச் சந்தை - கவிஞர் வாலி	14
II	**(சமூகம்)** 1. எட்டாவது சீர்..... - ஈரோடு தமிழன்பன் 2. தொலைந்து போனேன் - கவிஞர் தாமரை 3. திருநங்கைகள் காகிதப் பூக்கள் - நா. காமராசன் 4. மரங்களைப் பாடுவேன் - வைரமுத்து 5. புள்ளிப் பூக்கள் (ஹைக்கூ) - அமுத பாரதி 6. நாட்டுப்புறப் பாடல்கள் • தாலாட்டுப் பாடல், தெம்மாங்கு பாடல், உழவுத்தொழில்	14
III	**(சிறுகதை)** 1. அகல்யை - புதுமைப்பித்தன் 2. சுமைதாங்கி - ஜெயகாந்தன் 3. அம்மா ஒரு கொலை செய்தாள் - அம்பை 4. சோற்றுக் கணக்கு - ஜெயமோகன் 5. தூரத்து உறவு - வைரமுத்து	12

Unit	Content	No. of Hours
IV	**(இலக்கிய வரலாறு)** 1. மரபுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 3. ஹைக்கூ கவிதையின் தோற்றமும் வளர்ச்சியும் 4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்	10
V	**(இலக்கணம்)** 1. எழுத்துக்கள் (முதல் எழுத்துக்கள், சார்பெழுத்துக்கள்) 2. எழுத்துக்களின் பிறப்பு 3. மாத்திரைகள் 4. பயிற்சிக்குரியன - மொழிப்பெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழுக்கு மொழிப்பெயர்த்தல்)	10
	Total Hours	**60**

Reference Books	
1	பாரதி பாடல்கள் ஆய்வுப் பதிப்பு, பேரா. ம ரா போ குருசாமி,(2016) தமிழ்ப் பல்கலைக் கழகம், தஞ்சாவூர்
2	ஆலாபனை, அப்துல் ரகுமான்,(2000) கவிக்கோ பதிப்பகம்
3	தாமரை கவிதைகள், தாமரை, (2012) நியூ செஞ்சுரி புக் ஹவுஸ்
4	தமிழ் இலக்கிய வரலாறு, மு வரதராசனார், (2021) சாகித்திய அகாதெமி பதிப்பு
5	புதிய வெளிச்சத்தில் தமிழ் இலக்கிய வரலாறு, முனைவர் க பஞ்சாங்கம், (2017) அன்னம் வெளியீட்டு
6	தமிழ் இலக்கிய வரலாறு, முனைவர் கா கோ வேங்கடராமன்,(2008) கலையக வெளியீடு
7	நல்ல தமிழ் எழுத வேண்டுமா?, அ கி பரந்தாமனார் எம். ஏ., (2002)அல்லி நிலையம்
8	100 சிறந்த சிறுகதைகள் (தொகுதி 1 & 2) தொகுப்பு: எஸ் ராமகிருஷ்ணன் (2006) பதிப்பகம்: தேசாந்திரி பதிப்பகம்
9	தமிழ் இலக்கணம் எளிய அறிமுகம் , கோ குமரன் (2010) சந்தியா பதிப்பகம்
10	நாட்டுப்புற இயல் ஆய்வு, சு சக்திவேல்,(2012) மணிவாசகர் பதிப்பகம்

Part - II : Language II - English -I

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
24ENG12L	English - I	Language- II	4	3

Course Objectives

The course intends to cover

- Various genres of literature.
- Active and passive vocabulary.
- Usage of Grammar and Communication.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Identify aesthetic sense and appreciate poetry, enhancing creativity and understanding relevant to professional environments.	K1
CLO2	Understand diverse styles of prose, facilitating versatility in writing and inculcating interpersonal skills.	K2
CLO3	Apply the characters and the narrative techniques in creative writing and content creation ethically.	K3
CLO4	Employ vocabulary and grammatical proficiency in communication to enhance clarity in workplace interactions.	K3
CLO5	Enhance overall communication competence. Practicing these skills in combination reinforces learning and provides students with opportunities to use the language in authentic contexts.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - II: English - I

Unit	Content	No. of Hours
I	**Poetry** : Nature 1. I Wandered Lonely as a Cloud - William Wordsworth 2. The Sparrow - Paul Laurence Dunbar 3. Stopping by woods on a snowy Evening - Robert Frost	12
II	**Prose** : Friendship 1. The Man in Black - Oliver Goldsmith 2. Of Friendship - Francis Bacon 3. The Blessing of Friends - Sir John Lubbock	12
III	**Short Stories:** Morality 1. The Necklace - Guy de Maupassant 2. The Lottery - Shirley Jackson 3. The Monkey's Paw - W. W. Jacobs	12
IV	**Language Competency:** Vocabulary 1. Vocabulary : Synonyms, Antonyms, Word Formation 2. Appropriate use of Articles and Parts of Speech 3. Error correction	12
V	**English for Communication** 1. Listening for General and Specific Information. 2. Self - Introduction, Introducing others, Greetings. 3. Reading a prose passage, Reading a poem and Reading a short story 4. Descriptive writing - writing a short descriptive essay of two to three paragraphs.	12
	Total Hours	**60**

Text Books	
1.	Zama, M. (2004). Poetry Down the Ages. Orient Blackswan.
2.	Goldsmith, O. (1869). The Works of Oliver Goldsmith. J. Dicks
3.	Bacon, F., & Montagu, B. (1857). The Works of Francis Bacon (Vol. 1). Parry & McMillan.
Reference Books	
1.	Kumar,V. T. Bhavani, Durga.K. Srinivas.YL. (2018). English in use - A textbook for College Students. (English, Paperback).
2.	Swan, M. (2005). Practical english usage (Vol. 7). Oxford: Oxford university press.
Web Resources (Swayam / NPTEL)	
1.	https://nptel.ac.in/courses/109105205

Course Code	Course Name	Category	Hours/ Week	Credits
24BCO13C	Financial Accounting - I	Core - I	6	4

Course Objectives

This course intends to cover

- Basic accounting concepts, rectifying errors and reconcile bank statements.
- Preparation of Statements on ascertaining business profits.
- Methods of accounting treatment in depreciation.
- Various methods of calculating profit for a single-entry system.
- Accounting aspects on royalty and insurance claims

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Remember the concepts and ability to rectify the errors in Bank reconciliation statement	K1
CLO2	Apply the knowledge in preparing detailed accounts of sole trading concern	K3
CLO3	Predict the best valuation method for assets.	K2
CLO4	Construct correct financial statements from incomplete records	K3
CLO5	Find out the correct accounting treatments for royalty and value of claims from insurance companies in case of loss of stock	K1
K1- Remember; **K2**- Understand; **K3**- Apply		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	3	3	2
CLO3	3	2	2	3	2
CLO4	3	3	3	3	2
CLO5	3	3	2	2	1
3-Substantial(high)		**2**-Moderate (medium)		**1**-Slight (low)	

Core - I: Financial Accounting - I

Unit	Content	No. of Hours
I	**Fundamentals of Financial Accounting**: Accounting Basics, Meaning, Definition, Objectives, Accounting Concepts and Conventions - Journal, Ledger Accounts- Subsidiary Books -- Trial Balance - Classification of Errors-- Preparation of Suspense Account - Need and Preparation of Bank Reconciliation Statement.	17
II	**Final Accounts:** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. Rectification of Errors.	18
III	**Depreciation and Bills of Exchange:** Depreciation - Meaning - Objectives - Accounting Treatments - Types- Straight Line Method - Diminishing Balance method - Conversion method-Annuity Method - Depreciation Fund Method - Insurance Policy Method - Revaluation Method - Depletion Method - Sum of Digits Method - Machine Hour Rate Method . **Bills of Exchange**: Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirement of Bill under rebate - Insolvency of Acceptor - Accommodation of Bills.	17
IV	**Accounting from Incomplete Records:** Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Preparation of final statements by Conversion method. Average Due Date and Account Current.	20
V	**Royalty and Insurance of Claims:** Meaning - Minimum Rent - Short Working - Recoupment of Short Working - Lessor and Lessee - Sublease - Accounting Treatment.Insurance Claims -Calculation of Claim Amount-Average clause(Loss of Stock only)	18
	Total Hours	**90**
Theory - 20% & Problems - 80%		
Text Books		
1.	Jain.S.P., and Narang.K.L., (2022), Advanced Accountancy, Kalyani Publishers, New Delhi, 21st Edition.	
2.	Reddy and Murthy.A, (2015), Financial Accounting, Margham Publications, 7th Edition.	
3.	Radhaswamy L and Gupta.R.L., (2015), Advanced Accounting, Sultan Chand & Sons Publications, Volume II.	
4.	Gupta.R.L., and Gupta.V.K., (2014), Financial Accounting, Sultan Chand & Sons Publications, 3rd Edition.	
5.	Shukla.M.S.,Grewal.T.S., Gupta.S.C., (2016), Advance Accounts, Vol:II, S.Chand & Sons co.Ltd., New Delhi, 19th Edition.	
Reference Books		
1.	Dr. Tulsian P C &TusharTulsian, et al, (2023), Advanced Accounting, Sultan Chand & Sons Publications, 3rd Edition.	
2.	Charumathi B and Vinayagam N, (2004), Financial Accounting, Sultan Chand & Sons Publications	
3.	Maheshwari.S.N., (2010), Financial and Management Accounting, Vikas Publications, Noida.	
Web Resources (Swayam/NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/cec24_mg05/preview	
2.	https://onlinecourses.nptel.ac.in/noc23_mg65/preview	

Course Code	Course Name	Category	Hours/ Week	Credits
24BCO14C	Principles of Management	Core - II	4	3

Course Objectives

This course intends to cover

- Evolution, Fundamentals and theories of management.
- Elements of planning and steps in decision making
- Concepts of organization structure and the roles of authority and responsibility.
- Recruitment process and employee appraisal.
- Leadership styles and controlling techniques.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Exhibit Awareness of ideas that shaped management thinking by the Gurus of management.	K1
CLO2	Understand the importance of planning and decision making in an organization.	K2
CLO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K2
CLO4	Recruit employees and tabulate performance appraisal	K3
CLO5	Demonstrate the knowledge of leading and controlling an Organisation	K2
K1 - Remember; **K2**- Understand; **K3**- Apply		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	2	3
CLO2	3	2	-	-	3
CLO3	2	3	-	2	3
CLO4	1	3	2	3	3
CLO5	3	3	3	3	3
3-Substantial(high)		**2**-Moderate (medium)		**1**-Slight (low)	

Core II: Principles of Management

Unit	Content	No. of Hours
I	**Introduction to Management:** Meaning- Definition - Nature and Scope - Levels of Management - Importance - Management Vs. Administration - Management: Science or Art -Evolution of Management Thoughts - F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers - Qualification - Duties & Responsibilities.	12
II	**Planning:** Planning - Meaning - Definition - Nature - Scope and Functions - Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). Decision Making: Meaning - Characteristics - Types - Steps in Decision Making - Forecasting.	12
III	**Organizing:** Meaning - Definition - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization- Authority and Responsibility - Centralization and Decentralization - Span of Management.	12
IV	**Staffing:** Introduction - Concept of Staffing- Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test- Interview- Training: Need - Types- Promotion -Management Games - Performance Appraisal - Meaning and Methods - 360 Performance Appraisal - Work from Home - Managing Work from Home [WFH].	12
V	**Directing:** Motivation -Meaning - Theories - Communication - Types - Barriers to Communications - Measures to Overcome the Barriers. Leadership - Nature - Types and Theories of Leadership - Styles of Leadership - Qualities of a Good Leader - Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination - Meaning - Techniques of Co-ordination. Control - Characteristics - Importance - Stages in the Control Process - Requisites of Effective Control and Controlling Techniques - Management by Exception [MBE].	12
	Total Hours	**60**

Text Books	
1.	Dr. Gupta.C.B., (2013), Business Management, Sultan Chand & Sons Publications, 2nd Edition.
2.	DinkarPagare. (2018), Principles of Management, Sultan Chand & Sons Publications,2nd Edition.
3.	Tripathi.P.C.,Reddy.P.N., AshishBajpai, Mark V Cannice, (2022), Principles of Management, Tata McGraw Hill, Noida,11th Edition.
4.	Prasad.L.M., (2019), Principles of Management, S.Chand& Sons Co. Ltd., NewDelhi, 7th Edition.
Reference Books	
1.	Harold Koontz., Heinz Weihrich.,(2020), Essentials of Management, McGraw Hill, Noida,11th Edition.
2.	Ramasamy.T, (2010), Principles of Management, Himalaya Publishing House.
3.	Dr.Balaji. C.D (2019), Principles of Management, Margham Publications.
Web Resources(Swayam/NPTEL)	
1.	https://onlinecourses.swayam2.ac.in/aic22_ge19/preview
2.	https://onlinecourses.swayam2.ac.in/aic20_sp07/preview
3.	https://onlinecourses.swayam2.ac.in/nou24_hs27/preview
4.	https://onlinecourses.swayam2.ac.in/aic20_sp27/preview

Course Code	Course Name	Category	Hours / Week	Credits
24BCO15P	Advanced Excel and Financial Modelling	Core Lab - I	4	3

Course Objectives

This course intends to cover

- Advanced features and functions of spreadsheet for data analysis and financial modelling
- Basic finance concepts and their application in Excel-based financial analysis and modelling
- Use of Generative AI tools to enhance productivity and insights in Excel

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Demonstrate proficiency in using advanced Excel features and functions for data analysis and manipulation	K3
CLO2	Understand and apply basic finance concepts and terminology in the context of financial analysis and modelling	K2
CLO3	Build basic financial models in Excel, incorporating assumptions, inputs, and forecasting techniques	K3
CLO4	Use Generative AI tools in Excel to automate tasks, gain insights, and enhance productivity	K3
CLO5	Analyze and interpret financial data, perform sensitivity analysis, and make data-driven decisions using Excel	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	1	2
CLO2	3	2	1	2	3
CLO3	3	3	3	2	2
CLO4	3	3	3	2	2
CLO5	3	3	2	2	3
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core Lab - I: Advanced Excel and Financial Modelling

Unit	Content
I	**Introduction to Excel**: Interface, Navigation, and Basic Functions - Data Types and Formatting - Formulas and Functions - Relative and Absolute Cell Referencing - Conditional Formatting - Data Validation - Charts and Graphs. Advanced Functions (VLOOKUP, HLOOKUP, INDEX, MATCH) - Data Manipulation (Sort, Filter, Subtotal, Pivot Tables) - Data Analysis (Goal Seek, Scenario Manager, Data Tables) - Excel Shortcuts and Productivity Tips
II	**Advanced Excel:** Array Formulas - Named Ranges and Dynamic Named Ranges - Excel Tables - Recording and Running Macros - Introduction to Excel VBA - User Forms and Controls - Excel Add-ins and Customization. **Generative AI Tools in Excel**: Introduction to Generative AI - AI-powered Data Analysis and Insights - Automating Tasks with AI-driven Macros - Best Practices and Limitations of AI in Excel Power Query in Excel.
III	**Introduction to Finance**: Basic Financial Concepts and Terminology - Understanding Financial Statements (Balance Sheet, Income Statement, Cash Flow Statement) - Ratios and Financial Analysis - Time Value of Money Concepts.
IV	**Excel for Financial Analysis**: Financial Functions (PV, FV, NPV, IRR) - Loan and Investment Calculations - Depreciation Schedules - Sensitivity Analysis (Goal Seek, Data Tables)
V	**Basic Financial Modelling**: Purpose and Structure of Financial Models - Building a Basic Financial Model in Excel - Assumptions and Inputs - Forecasting Techniques - Scenario Analysis and Sensitivity Testing.
Text Books	
1.	Paul McFedries, Greg Harvey, (2021), Excel 2021 All-in-One For Dummies, Wiley Publishers.
2.	Alexander, M., Walkenbach, J., Kusleika, D., & Cox, C. (2018). Microsoft Excel 2019 Bible. Wiley.
Reference Books	
1.	Winston, W. L. (2019). Microsoft Excel Data Analysis and Business Modeling (6th ed.). Microsoft Press.
2.	Mayes, T. R., & Shank, T. M. (2020). Financial Analysis with Microsoft Excel (9th ed.). Cengage Learning.
3.	Day, A. (2012). Mastering Financial Modelling in Microsoft Excel: A Practitioner's Guide to Applied Corporate Finance (3rd ed.). FT Press.
Web Resources (Swayam/NPTEL)	
1.	https://onlinecourses.nptel.ac.in/noc22_mg35/preview

S.No.	List of Practicals
1.	**Interface Navigation and Basic Functions** **Exercise:** Explore Excel's interface, navigate through menus and ribbons, and understand basic navigation. Create a worksheet, apply various formatting techniques (font styles, sizes, cell colors), and use basic functions like SUM and AVERAGE.
2.	**Formulas and Functions** **Exercise:** Calculate total sales for a week using SUM, average daily sales using AVERAGE, and highest sales using MAX. Use formulas to calculate simple arithmetic operations. Include more complex functions like IF, COUNTIF, and nested functions.
3.	**Relative and Absolute Cell Referencing** **Exercise:** Create a budget spreadsheet: use relative and absolute references to calculate total costs by applying discounts/taxes to different items. Include exercises on using named ranges and dynamic references in complex formulas.
4.	**Conditional Formatting and Data Validation** **Exercise:** Highlight cells in a sales report that meet certain criteria (e.g., sales > $1000). Use color scales and data bars to visually represent data trends. Set up data validation rules for a data entry form: restrict entries to certain dates, create drop-down lists, and validate numeric ranges.
5.	**Charts and Graphs Creation** **Exercise:** Create a sales performance chart: use different types of charts (bar, line, pie) to represent data visually. Customize chart elements like titles, legends, and data labels. Create advanced chart types like combo charts and use sparklines for data visualization.
6.	**Advanced Functions: VLOOKUP, HLOOKUP, INDEX** **Exercise:** Use VLOOKUP to find prices of products in a list and HLOOKUP to retrieve student grades from a table based on different criteria. Practice using INDEX and MATCH functions to create a more dynamic and flexible lookup solution for a dataset.
7.	**Data Manipulation: Sorting, Filtering, Pivot** **Exercise:** Sort and filter a list of employees based on department and salary. Use subtotals to summarize data. Create pivot tables for detailed analysis. Include exercises on grouping data, creating calculated fields/items, and using slicers for interactive analysis.
8.	**Power Query Data Transformation** **Exercise:** Open Excel and navigate to the Power Query editor. Familiarize with the Power Query interface: ribbon, query pane, and data preview area. Importing Data: Import data from various sources such as an Excel file, CSV file, and a web page. Combine multiple data sources into a single query. **Data Cleaning and Transformation:** Remove unnecessary columns and rows. Filter data based on specific criteria (e.g., date ranges, text values). Split columns by delimiter and merge columns. **Data Aggregation:** Group data by specific columns and perform aggregation functions like sum, average, count, etc. Unpivot data to transform it into a more suitable format for analysis. **Data Merging and Appending**: Merge queries to combine related data from different sources. Append queries to stack data from multiple tables or files.

S.No.	List of Practicals	
9.	**Excel Macros and VBA Basics** **Exercise:** Record and run macros to automate repetitive tasks. Introduction to VBA: create simple VBA scripts to enhance Excel functionality. Include exercises on using VBA to automate data cleaning, report generation, and interactive user forms.	
10.	**Financial Analysis and Functions** **Exercise:** Use financial functions (PV, FV, NPV, IRR) to perform loan and investment calculations. Create depreciation schedules and perform sensitivity analysis using Goal Seek and Data Tables. Include exercises on creating financial models and using Excel for financial forecasting.	
11.	**Basic Financial Modelling** **Exercise:** Build a basic financial model in Excel: define assumptions, inputs, and outputs. Perform scenario analysis and sensitivity testing. Include exercises on creating dynamic models with linked inputs and automated summary reports.	
	Total Hours	**60**

Course Code	Course Name	Category	Hours/ Week	Credits
24BCO16A	Computer Applications in Business	Allied - I	4	3

Course Objectives

This course intends to cover

- Introduction of computer and its various parts.
- Concepts of data base management system and Management information system.
- Insight about networking and basics of internet.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recall the various concepts relating to computer and its various parts	K1
CLO2	Understand the meaning of software, operating system, programming language and its features	K2
CLO3	Comparing Data Vs Information and its management system	K2
CLO4	Understanding about various concepts of management information system	K3
CLO5	Generating more ideas regarding the use of internet for business purpose	K2
K1- Remember; K2- Understand; K3- Apply		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	2	1
CLO2	2	2	1	2	1
CLO3	2	3	3	2	3
CLO4	3	2	3	2	1
CLO5	2	3	2	1	1
3-Substantial(high)		**2**-Moderate (medium)		**1**-Slight (low)	

Allied - I: Computer Applications in Business

Unit	Content	No. of Hours
I	**Basics of Computer:** Introduction - Meaning - Characteristics - Generations - Types of Digital Computer - Components of Computer - Input, Storage and Output Devices - Uses of Computers in Modern Business.	12
II	**Software:** Meaning - Types of Software - Operating Systems: Meaning - Functions - Types - Programming Language - Compilers and Interpreters- Database Processing: Data Vs. Information - Database Management Systems: Meaning -Components - Uses - Limitations - Types.	12
III	**Management Information System:** Meaning - Characteristics - Functional Management Information Systems: Financial -Accounting - Marketing- Production - Human resource -Business Process Outsourcing.	12
IV	**Networking:** Meaning - Types - Internet: Meaning - Internet Basis - World Wide Web - Internet Access - Internet Addressing - Search Engines - Electronic Mail.	12
V	**Recent Trends in Computer:** Industry 4.0- Meaning, Definition, Goals and Design Principles- Big Data Analytics and Artificial Intelligence - Meaning and Definition - History - Internet of Things -Applications of IOT - Cyber Security- Cyber Crime and its Classification.	12
	Total Hours	**60**
Text Books		
1.	Alexis Leon & Mathews Leon, (2009), Fundamentals of Information Technology, Vikas Publishing, Noida.	
2.	Henry C. Lucas, (2009), Information Technology for Management, McGraw Hill Publishers.	
Reference Books		
1.	Roger Hunt and John Shellery, (1983), Computers and Common sense, Prentice Hall.	
2.	Dr. S.P. Rajagopalan, (2012), Management Information System, Margham Publications.	
Web Resources (Swayam/NPTEL)		
1.	https://nptel.ac.in/courses/106106092	
2.	https://nptel.ac.in/courses/106105084	
3.	https://onlinecourses.swayam2.ac.in/nou21_cm02/preview	
4.	https://www.shiksha.com/online-courses/computer-fundamentals-course-nptel887	

Components for Internal Assessment and

Distribution of Marks for CIA and ESE (Theory)

Max Marks	Marks for		Components for CIA									
	CIA	ESE	CIA - I		CIA - II		Best of CIA-I & CIA-II	Model		Attendance	Active Engagement	Total
			Actual	Weightage	Actual	Weightage	Weightage	Actual	Weightage			
100	25	75	50	**5**	50	**5**	**5**	75	**10**	**5**	**5**	**25**

Question Paper Pattern

Component	Duration in Hrs.	Section A			Section B			Section C			Total
		Type of question	No. of questions	Marks	Type of question	No. of questions	Marks	Type of question	No. of questions	Marks	
CIA - I &II	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam /ESE	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

Components for Internal Assessment and Distribution of Marks for CIA (Lab)

Max Marks	Marks for		Components for CIA							
	CIA	ESE	Test - I		Test - II		Model		Observation	Total
			Actual	Weightage	Actual	Weightage	Actual	Weightage		
100	40	60	50	**10**	50	**10**	60	**15**	**5**	**40**

Examination Pattern

Component	Duration in Hrs.	Marks			Weightage
		Practical	Record	Total Marks	
Test - I	2	50	-	50	10
Test - II	2	50	-	50	10
Model	3	60	-	60	15
ESE	3	50	10	60	-

Part - IV : Foundation Courses

(All the Undergraduate Porgrammes)

Course Code	Course Name	Category	Hours / Week	Credits
24ENV1FC	Environmental Studies	FC- I	2	2

Unit	Content
I	The Multidisciplinary nature of environmental studies Definition; Scope and importance, Need for public awareness.
II	**Natural Resources:** Renewable and non-renewable resources: Natural resources and associated problems. - Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people. - Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems. - Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. - Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. - Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies. - Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.
III	**Ecosystems** - Concept of an ecosystem. - Structure and function of an ecosystem. - Producers, consumers and decomposers. - Energy flow in the ecosystem. - Ecological succession. - Food chains, food webs and ecological pyramids. - Introduction, types, characteristic features, structure and function of the following ecosystem: - a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

Unit	Content
IV	**Biodiversity and its Conservation** - Introduction-Definition: genetic, species and ecosystem diversity. - Bio geographical classification of India. - Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. - Biodiversity at global, National and local levels. - India as a mega-diversity nation. - Hot-spots of biodiversity. - Threats to biodiversity: habital loss, poaching of wildlife, man-wildlife conflicts. - Endangered and endemic species of India. - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
V	**Environmental Pollution Definition** - Causes, effects and control measures of: - a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards - Solid waste Management: Causes, effects and control measures of urban and industrial wastes. - Role of an individual in prevention of pollution. - Pollution case studies. - Disaster management: floods, earthquake, cyclone and landslides.
VI	**Social Issues and the Environment** - From Unsustainable to Sustainable development. - Urban problems related to energy. - Water conservation, rain water harvesting, watershed management. - Resettlement and rehabilitation of people; its problems and concerns. Case studies. - Environmental ethics: Issues and possible solutions. - Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. - Wasteland reclamation. - Consumerism and waste products. - Environment Protection Act. - Air (Prevention and Control of Pollution) Act. - Water (Prevention and Control of Pollution) Act. - Wildlife Protection Act. - Forest Conservation Act. - Issues involved in enforcement of environmental legislation. - Public awareness.

Unit	Content
VII	**Human Population and the Environment** - Population growth, variation among nations. - Population explosion-Family welfare Programme. - Environment and human health. - Human Rights. - Value Education. - HIV/AIDS. - Women and Child Welfare. - Role of information Technology in Environment and human health. - Case Studies.
VIII	**Field Work (Practical).** - Visit to a local area to document environmental assets-river/forest/grassland/ hill/mountain. - Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. - Study of common plants, insects, birds. - Study of simple ecosystems-pond, river, hill slopes, etc.
	Total Hours. 30

Web Resources	
1.	https://www.ugc.gov.in/oldpdf/modelcurriculum/env.pdf

Components for Internal Assessment and Distribution of Marks for CIA (Theory)

Max Marks	Marks for		Components for CIA							
	CIA	ESE	CIA - I		CIA - II		Best of CIA-I & CIA-II	Model		Total (Best + Model)
50	50	-	Actual	Weightage	Actual	Weightage	Weightage	Actual	Weightage	50
			50	**25**	50	**25**	**25**	50	**25**	

Question Paper Pattern

Duration in Hours	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Offline	Open Choice	5 (Out of 8)	5 x 10=50

Part - IV : Ability Enhancement Compulsory Courses

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours/Week	Credits
24QUA1AE	**Quantitative Aptitude**	**AECC - I**	**2**	**2**

Course Objectives

The course intends to cover

- Basic concepts of numbers, time and work, interests, data representation and graphs
- Concepts of permutation, probability, discounts, percentage & profit loss.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Remember and Understand the concepts of numbers and average	K1, K2
CLO2	Understand about percentage and apply profit & loss related processing.	K2, K3
CLO3	To understand the concepts of time and work and interest calculations.	K2
CLO4	To understand about the concepts of permutation, combination and probability.	K2
CLO5	Understand , Apply and analyze the concept of problem solving involved in graphs and age.	K2,,K3,K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** -Analyze		

Ability Enhancement Compulsory Course - I: Quantitative Aptitude

Unit	Content	No. of Hours
I	Numbers - Simplification - BODMAS rule - Algebraic formulas - Decimal fractions - Square root and cube roots - Surds and indices - Divisibility rules - HCF and LCM - same remainder - different remainder - application problems - average - equation - mistaken value - replacement - including/excluding.	6
II	Percentage - increase/decrease - netchange - salary - election - marks - consumption - population / machine - profit and loss - profit and loss % - finding cp and sp - profit=loss - same product cp and sp with percentage - discount - ratio and proportion - divided into parts - based on numbers - increase/decrease/ income / expenditure - coins - partnership.	6
III	Time-and-work - individual/combined - alternative days - remaining work - efficiency based - amount split - chain rule - group of male and female or boys - pipes and cistern - finding time - efficiency based - alternative - remaining part - capacity of the tank - simple interest - finding principal - rate of interest - amount -time period - doubles or triples - compound interest - finding rate - finding time, principal - doubles or triples - difference between SI and CI.	6
IV	Permutation - finding value - vowels come together - vowel never comes together - some letters come together - no two vowels come together - vowels in odd/even places - based on repetition - circular permutation - application - combination - finding value and application - probability - coins - dice-cards - balls and miscellaneous problems - odd man out and number series.	6
V	Clock - finding angle - reflex angle - gain or loss - calendars - finding particularday - data interpretation - bar chart - line chart - pie chart - table - combined -ages ratio-twice or thrice - addition /subtraction - family based - problems on numbers - equations.	6
	Total Hours	**30**
Text Book		
1.	R.S. Aggarwal , Quantitative Aptitude, S.Chand & Company Ltd.,	
Reference Book		
1.	Ashish Arora, Quantitative Aptitude.	
Web Resources		
1.	https://www.javatpoint.com/aptitude/quantitative	
2.	https://www.indiabix.com/aptitude/questions-and-answers/	

Components for and Distribution of Marks for ESE (Theory)

Ability Enhancement Compulsory Course(AECC)

Duration in Hrs.	Mode of exam	Type of questions	No. of questions	Marks
2	Online	MCQ	50	50x1=50

Semester - 2

Semester - 2									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
24TAM21L	I	Language - I	Tamil - II	4	3	25	75	100	3
24HIN21L	I		Hindi - II						
24MAL21L	I		Malayalam - II						
24FRE21L	I		French - II						
24ENG22L	II	Language - II	English - II	4	3	25	75	100	3
24BCO23C	III	Core - III	Financial Accounting - II	6	3	25	75	100	4
24BCO24C	III	Core - IV	Fintech and Digital Finance Innovation	4	3	25	75	100	3
24BCO25C	III	Core - V	Business Law	4	3	25	75	100	3
24BCO26A	III	Allied - II	Business Economics	4	3	25	75	100	3
24HUM2FC	IV	FC - II	Human Rights	2	2	50	-	50	2
24SOF2AE	IV	AECC - II	Soft Skills	2	2	-	50	50	2
Total				**30**				**700**	**23**

Course Code	Course Name	Category	Hours/ Week	Credits
24TAM21L	Tamil - II	Language - I	4	3

Course Objectives

The Course intends to cover

- தமிழ் இலக்கியம் கற்பதன் மூலம் நாகரிகம் மற்றும் பண்பாட்டைப் புரிந்துகொள்ளுதல்.
- தனிப்பட்ட வளர்ச்சி, படைப்பாற்றல் திறனை வளர்த்தல்.
- வாழ்வியல் அறங்களைக் கற்றல் மற்றும் வாழ்வைச் செழுமையாக்க உதவும் நன்னெறிகளை அறிதல்.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	அற இலக்கியங்கள் வழி வாழ்வியல் ஒழுக்கங்களைக் கற்றுத் தருதல்.	K1, K2
CLO2	பக்தி இலக்கியங்கள் வழி பக்தி நெறிகளை உணர்த்துதல்.	K2
CLO3	தமிழில் உரைநடை இலக்கியப் படைப்பாளர்களின் சிந்தனைகளை எடுத்துரைத்தல்.	K3
CLO4	தமிழ் இலக்கிய வரலாற்றில் அற இலக்கியம் மற்றும் உரைநடையின் தாக்கம் குறித்து அறிதல்.	K1, K3
CLO5	பிழையின்றி எழுத இலக்கணங்களைக் கற்றுத் தருதல்.	K2, K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - I: Tamil - II

Unit	Content	No. of Hours
I	**(அறம்)** 1. திருக்குறள் • புகழ் • வினை செயல்வகை • நெஞ்சொடு கிளத்தல் 2. திரிகடுகம்(தேர்ந்தெடுக்கப்பட்ட 10 பாடல்கள்) 3. பழமொழி நானூறு(தேர்ந்தெடுக்கப்பட்ட 10 பாடல்கள்)	**14**
II	**(பக்தி)** 1. அபிராமி அந்தாதி(10 பாடல்கள்) - அபிராமி பட்டர் 2. உமர்கயாம் பாடல்கள் (தனிப்பாடல்கள்) - கவிமணி தேசிய விநாயகம் பிள்ளை 3. முத்துக்குமாரசாமி பிள்ளைத்தமிழ்(தாலப் பருவம்) - குமரகுருபரர் 4. இயேசுகாவியம் - மலைப்பொழிவு - கண்ணதாசன் 5. சித்தர் பாடல்கள் - சிவவாக்கியர் பாடல்	**14**
III	**(கலை மற்றும் பண்பாடு)** 1. அறம் எனப்படுவது - அமுதன் 2. ஏட்டில் எழுதா இலக்கியம் - ஔவை துரைச்சாமி 3. கீழடி - தொல்லியல் துறை, வெளியீடு 4. மனம் எனும் சொர்க்கவாசல் - டாக்டர் எம்.எஸ்.உதயமூர்த்தி 5. ஆளுமைத் திறன் - அறிவுக்கதிர் (அரசுப்பணி சிறப்பிதழ்)	**12**
IV	**(இலக்கிய வரலாறு)** 1. பதினெண் கீழ்க்கணக்கு நூல்கள் 2. உரைநடையின் தோற்றமும் வளர்ச்சியும்	**10**
V	**(இலக்கணம்)** 1. சொல்லின் வகைகள் 2. வேற்றுமைத் தொகைகள் 3. பயிற்சிக்குரியன:(விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்)	**10**
	Total Hours	**60**

Reference Books	
1	முத்துக்குமாரசாமி பிள்ளைத்தமிழ்,(2021) கமலா முருகன், சாரதா பதிப்பகம்
2	இயேசு காவியம், கவிஞர் கண்ணதாசன்,(2006) கலைக்காவிரி பதிப்பகம்
3	உரைகளும் உரையாசிரியர்களும்,(2013) தி சு நடராசன் நியூ செஞ்சுரி புக் ஹவுஸ்
4	அபிராமி அந்தாதி, முனைவர் சி சேதுராமன்,(2010) நியூ செஞ்சுரி புக் ஹவுஸ்
5	புதிய வெளிச்சத்தில் தமிழ் இலக்கிய வரலாறு, முனைவர் க பஞ்சாங்கம், (2017) அன்னம் வெளியீட்டு
6	தமிழ் இலக்கிய வரலாறு, மு வரதராசனார்,(2021) சாகித்ய அகாடமி பதிப்பு
7	தமிழ் உரைநடை வரலாறு, வி செல்வநாயகம்,(2003) அடையாளம் பதிப்பகம்
8	தமிழ் இலக்கிய வரலாறு, முனைவர் கா கோ வேங்கடராமன்,(2010) கலையக வெளியீடு
9	எண்ணங்கள் - டாக்டர் எம் எஸ் உதயமூர்த்தி,(2016) வெளியீடு: கங்கை புத்தக நிலையம், சென்னை
10	அடோன் தமிழ் இலக்கணம், புலவர் பொன்மணிமாறன்,(2011) அருண் பப்ளிஷிங்

Part - II : English - II

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours/ Week	Credits
24ENG22L	English-II	Language - II	4	3

Course Objectives

The course intends to cover

- The literary elements in poetry.
- The critical contemplation and writing in styles of prose texts.
- The modernist techniques and ethics in the narratives of short stories.
- The interpersonal skills essential in the work environment.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Identify the common techniques underlying free verse and traditional forms of poetry for crafting poems.	K1
CLO2	Understand humour in prose texts psychologically to master the oratory skills.	K2
CLO3	Employ empathy and morale in diplomatic Day-to-day circumstances.	K3
CLO4	Strengthen the writing skills for documentation.	K3
CLO5	Persist flexibility and mobility in the sequel LSRW.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - II: English - II

Unit	Content	No. of Hours
I	**Poetry**: Motherhood 1. My Grand Mother's House - Kamala Das 2. Of mother, among others things - A.K Ramanujam 3. Night of the Scorpion - Nissim Ezekiel	12
II	**Prose**: Humour 1. With The Photographer - Stephen Leacock 2. Travel by Train - J.B.Priestley 3. On Forgetting - Robert Lynd	12
III	**Short Stories:** Integrity 1. The taxi driver - K.S. Duggal 2. A Retrieved Reformation- O Henry 3. Kabuliwala - Rabindranath Tagore	12
IV	**Language Competency:** Vocabulary 1. Homonyms, Homophones, Homographs Portmanteau words 2. Verbs and Tenses, Subject Verb Agreement 3. Error correction Vocabulary: Synonyms, Antonyms, Word Formation	12
V	**English for Communication** 1. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks 2. Participating in a meeting: face to face and online 3. Reading news and weather reports 4. Preparing first drafts of short assignments	12
	Total Hours	**60**

Text Books	
1.	Ezekiel Nissim, 1989. Collected Poems 1952-1988. Oxford University Press.
2.	Hewings, M. (2000). Advanced English Grammar. Cambridge. University Press.
Reference Books	
1.	Bakshi, S.P. & Sharma, R., (2019). Descriptive English, Arihant Publications (India) Ltd.
2.	Cameron S & Dempsey L., (2019). The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing.
3.	Sherman B., (2014). Skimming and Scanning Techniques, Liberty University Press.
Web Resources (Swayam / NPTEL)	
1.	https://nptel.ac.in/courses/109103020

Course Code	Course Name	Category	Hours/ Week	Credits
24BCO23C	Financial Accounting - II	Core - III	6	4

Course Objectives

The course intends to cover

- Various methods of accounting, such as Hire purchase and Installments System.
- Branch accounts and allocation of expenses under departmental accounts.
- Partnership accounts relating to admission, retirement, and death.
- Knowledge regarding partnership accounts relating to the dissolution of the firm.
- Requirements of International Accounting Standards for financial reporting.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Find out the accounting treatment in Hire purchase accounts and Instalment systems.	K1
CLO2	Apply the knowledge in preparing Branch and Departmental Accounts.	K3
CLO3	Understand the accounting treatment for admission and retirement in partnership	K2
CLO4	Identify the settlement of accounts at the time of dissolution of a firm.	K3
CLO5	Recognize the need and development of accounting standards and the role of IFRS.	K1
K1- Remember; **K2**- Understand; **K3**- Apply		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	3	2
CLO2	3	2	3	3	3
CLO3	3	2	2	3	3
CLO4	3	2	3	3	2
CLO5	3	3	3	3	3
3-Substantial(high)		**2**-Moderate (medium)		**1**-Slight (low)	

Core - IV: Financial Accounting - II

Unit	Content	No. of Hours
I	**Hire Purchase and Instalment System:** Hire Purchase System - Accounting Treatment - Calculation of Interest - Default and Repossession - Hire Purchase Trading Account. **Instalment System:** Calculation of Profit	18
II	**Branch and Departmental Accounts:** Branch - Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches - Foreign Branches.**Departmental Accounts:** Basis of Allocation of Expenses - Inter-Departmental Transfer at Cost or Selling Price.	18
III	**Partnership Accounts - I:** Partnership Accounts: -Admission of a Partner - Treatment of Goodwill- Calculation of Hidden Goodwill -Retirement of a Partner - Death of a Partner.	20
IV	**Partnership Accounts - II:** Dissolution of Partnership - Methods - Settlement of Accounts Regarding Losses and Assets - Realization account - Treatment of Goodwill - Preparation of Balance Sheet - Insolvency of a Partner - One or more Partners insolvent - All Partners insolvent - Garner Vs Murray - Accounting Treatment - Piecemeal Distribution - Surplus Capital Method - Maximum Loss Method.	20
V	**Accounting Standards for financial reporting:** Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India-Implementation Plan in India- Ind AS- An Introduction- AS 1, AS 4, AS 5, AS 19 and AS 21 - Difference between Ind AS and IFRS.	14
	Total Hours	**90**

Text Books

1.	Radhaswamy L and Gupta.R.L., (2015), Advanced Accounting, Sultan Chand & Sons Publications, Volume II.
2.	Shukla.M.S., Grewal.T.S., Gupta.S.C., (2016), Advanced Accounts, S. Chand &Sons co.Ltd., New Delhi, Vol:II, 19th Edition.
3.	Gupta.R.L., and Gupta.V.K., (2014), Financial Accounting, Sultan Chand & Sons Publications, 3rd Edition.
4.	Jain S.P, Narang.K.L, Simmi Agarwal, Monika Sehgal, (2021), Advanced Accountancy, Kalyani publisher, Volume - II.
5.	Reddy.T.S and Murthy.A (2015), Financial Accounting, Margham Publications, 7th Edition.

Reference Books

1.	CA Sharad K Maheshwari, Dr. Suneel K Maheshwari, Dr. S. N. Maheshwari, (2022), Financial Accounting, Vikas Publishing, 7th Edition.
2.	Dr. Tulsian P C &Tushar Tulsian, et al, (2023), Advanced Accounting, Sultan Chand & Sons Publications, 3rd Edition.
3.	Charumathi B and Vinayagam N, (2004), Financial Accounting, Sultan Chand & Sons Publications.

Web Resources (Swayam /NPTEL)

1.	https://onlinecourses.swayam2.ac.in/nou24_cm02/preview
2.	https://onlinecourses.swayam2.ac.in/imb24_mg08/preview
3.	https://onlinecourses.swayam2.ac.in/cec24_mg05/preview
4.	https://onlinecourses.swayam2.ac.in/aic20_sp60/preview?

Course Code	Course Name	Category	Hours/ Week	Credits
24BCO24C	Fintech and Digital Finance Innovation	Core - IV	4	3

Course Objectives

The course intends to cover

- The historical development, current trends, and future prospects of the fintech industry, including the key drivers and enablers of fintech innovation.
- Various digital payment methods and block chain technology, including their applications, benefits, challenges, and the impact on traditional financial systems.
- The applications of artificial intelligence and machine learning in finance, such as fraud detection, credit scoring, robo-advisory, algorithmic trading and to discuss the associated ethical considerations and challenges.
- Insurtech landscape and the latest innovations in insurance distribution, underwriting, claims management, and peer-to-peer insurance, emphasizing the role of technology in transforming the insurance industry.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the evolution, landscape, and key drivers of fintech and digital finance innovations.	K2
CLO2	Analyze the functionality and applications of digital payment systems, including mobile payments, contactless payments, and crypto currency transactions.	K4
CLO3	Demonstrate knowledge of block chain technology and its financial applications, including smart contracts and distributed ledger technology.	K3
CLO4	Apply artificial intelligence (AI) and machine learning (ML) techniques in various financial services contexts, such as fraud detection, credit scoring, and robo-advisory	K3
CLO5	Evaluate the innovations and impact of insurtech on insurance distribution, underwriting, and claims management.	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	3	2
CLO2	3	2	3	3	3
CLO3	3	2	2	3	3
CLO4	3	2	3	3	2
CLO5	3	3	3	3	3
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core - IV: Fintech and Digital Finance Innovation

Unit	Content	No. of Hours
I	**Introduction to Fintech and Digital Finance:** Overview of Fintech Landscape - Evolution of Digital Finance - Key Drivers and Enablers of Fintech Innovation - Impact of Fintech on Traditional Financial Services.	10
II	**Digital Payments and Transactions:** Mobile Payments and Wallets - Contactless Payments (NFC, QR Codes) - Peer-to-Peer (P2P) Payments - Cryptocurrency and Blockchain in Payments.	10
III	**Blockchain and Distributed Ledger Technology (DLT):** Introduction to Blockchain and DLT - How Blockchain Works - Smart Contracts - Blockchain Applications in Finance (Trade Finance, Clearing and Settlement, Identity Management). **Artificial Intelligence (AI) and Machine Learning (ML) in Finance:** Overview of AI and ML - Applications in Financial Services (Fraud Detection, Credit Scoring, Robo-Advisory, Algorithmic Trading) - Challenges and Ethical Considerations	14
IV	**Insurtech and Digital Insurance:** Insurtech Landscape - Innovations in Insurance Distribution, Underwriting, and Claims Management - Usage-Based Insurance (UBI) - Peer-to-Peer (P2P) Insurance. Crowdfunding and Alternative Lending: Peer-to-Peer (P2P) Lending - Equity Crowdfunding - Invoice Trading - Impact of Alternative Lending on Traditional Banking	9
V	**Cloud Accounting, Forensic Accounting and Insurance applications:** Overview of Cloud Accounting - Benefits over Traditional Accounting - Key Cloud Accounting Software, Setting Up Systems - Data Migration - Customization - Security and Data Protection. Real-time Reporting - Automated Bank Feeds - Expense Management - Invoice Processing - Inventory Management. Multi-User Access - Mobile Accessibility - Integration with Business Tools. Overview - Role of Forensic Accountants - Key Skills. Types of Fraud (Financial Statement Fraud, Asset Misappropriation, Corruption) - Detection Techniques (Data Analysis, Red Flags, Ratio Analysis) - Internal Controls. Evidence Gathering - Interviewing - Document Analysis - Digital Forensics. Understanding Legal Standards and Regulations - Preparing Forensic Reports - Expert Witness Testimony - Ethical Considerations. Overview of Insurance Industry - Types of Insurance (Life, Health, Property, Casualty). Role of AI and ML - Predictive Analytics - Claims Processing Automation - Fraud Detection. Understanding Risk Assessment - Actuarial Analysis - Underwriting Processes. Compliance and Regulations - Legal Requirements - Reporting Standards.	17
	Total Hours	**60**

Text Books	
1.	Niels Pedersen, (2020), Financial Technology, Kogan Page.
2.	Dr. Nisha Sharma, Dr. Vishal Dattana, Dr. Srihari Rajesh Rao (2024), Introduction to FINTECH, Independently published.
Reference Books	
1.	Ms. Anshu Gauba, Dr. Pooja Maharajan, Mr. Ajeet Singh Sindhu (2024), FINTECH Innovation AI in Commerce and Management, Redshine Publication.
2.	Jaspal Singn, (2022) Financial Technology and Digital Banking, New Century Publication.
Web Resources (Swayam / NPTEL)	
1.	https://www.coursera.org/specializations/wharton-fintech
2.	https://www.coursera.org/learn/bcg-uva-darden-digital-transformation

Course Code	Course Name	Category	Hours/ Week	Credits
24BCO25C	Business Law	Core - V	4	3

Course Objectives

This course intends to cover

- Basics of Commercial law and terms of a valid contract.
- Knowledge of performance contracts.
- Requirements of bailment and pledge.
- Duties of a seller and rights of unpaid seller.
- Understand the terms of negotiable instruments and types.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Demonstrate awareness about basic legal framework governing business.	K2
CLO2	Summarize the rules related to the contracts and issues related termination and breach of contracts.	K2
CLO3	Identify the rules related to indemnity and guarantee, bailment and pledge	K3
CLO4	Explain the various laws to safeguard the rights and duties of a buyer ar seller.	K2
CLO5	Enhance knowledge about negotiable instruments and parties involved it.	K1
K1- Remember; **K2**- Understand; **K3**- Apply		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	3	3	3
CLO3	3	3	3	3	3
CLO4	3	3	3	3	2
CLO5	3	3	3	3	2
3-Substantial(high)		**2**-Moderate (medium)		**1**-Slight (low)	

Core - V: Business Law

Unit	Content	No. of Hours
I	**Introduction:** Mercantile Law: Meaning - Definition - Nature - Objectives - Sources of Mercantile Law. Definition of Contract - Essentials of Valid Contract - Classification of Contract - Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract	12
II	**Performance Contract:** Meaning of Performance - Offer to Perform - Devolution of Joint liabilities & Rights - Time and Place of Performance - Reciprocal Promises - Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	11
III	**Contract of Indemnity and Guarantee:** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability - Kinds of Guarantee - Rights of Surety - Discharge of Surety - Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge - Pledge and Lien - Rights of Pawner and Pawnee.	13
IV	**Elements of Law relating to Sale of Goods:** Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and Duties of Buyer - Rights of an Unpaid Seller - Consumer Protection Act 2019.	12
V	**Elements of Law relating to Negotiable Instruments:** Definition of a Negotiable Instrument; Instruments Negotiable by Law and by Custom; Types of Negotiable Instruments; Parties to a Negotiable Instrument- Duties, Rights, Liabilities and Discharge; Material Alteration; Crossing of Cheques; Payment and Collection of Cheques and Demand Drafts; Presumption of Law as to Negotiable Instruments.	12
	Total Hours	**60**

Text Books

1.	Gulshan,S.S., (2007), Mercantile Law, Excel books, 3rd edition,
2.	Kapoor,N.D., (2022), Elements of Mercantile Law, Sultan Chand & sons, 38th edition,
3.	Shukla,M.C., (2021), Mercantile Law, S.Chand & Company.

Reference Books

1.	Kuchhal,M.C., (2006), Mercantile Law, Vikas Publishing House Pvt.Ltd, 6th edition,
2.	Gogna,P.P.S., (2016), Mercantile Law, S.Chand & sons Company, 7th revised edition

Web Resources (Swayam/NPTEL)

1.	https://onlinecourses.swayam2.ac.in/nou24_cm11/preview
2.	https://onlinecourses.swayam2.ac.in/cec24_cm02/preview
3.	https://onlinecourses.nptel.ac.in/noc24_mg11/preview
4.	https://onlinecourses.swayam2.ac.in/nce24_sc06/preview
5.	https://onlinecourses.swayam2.ac.in/nce24_sc05/preview

Course Code	Course Name	Category	Hours/Week	Credits
24BCO26A	Business Economics	Allied - II	4	3

Course Objectives

This course intends to cover

- Basis of economics and its theories.
- Concepts of demand and supply.
- Terms of consumer behavior and its approaches.
- Theories of production.
- Knowledge of pricing practices and theories.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Remember the basic concept of business economics.	**K1**
CLO2	Apply the various aspects of demand and supply analysis.	**K3**
CLO3	Comprehend the theories of consumer behavior	**K3**
CLO4	Apply the concept of production and its theories	**K3**
CLO5	Understand various methods of pricing in market structure	**K2**
K1 - Remember; **K2** - Understand; **K3** - Apply		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	2	3
CLO2	2	2	3	3	2
CLO3	3	3	3	3	3
CLO4	3	2	2	2	3
CLO5	3	2	3	3	3
3 - Substantial(high)		**2** - Moderate(medium)		**1** - Slight(low)	

Allied - II: Business Economics

Unit	Content	No. of Hours
I	**Nature and Scope of Business Economics :** Meaning of Business Economics - Nature of Business Economics- Fundamental Concepts of Business Economics - Incremental Reasoning - Opportunity Cost - Time Perspective - Discounting Principles and Risk & Uncertainty.**Theories of Firm:** Profit Maximization Theory. **Managerial Theories:** Bomoul's Sales Revenue Maximization and Growth Maximization Model.**Behavioural Theories:** Simons Satisficing Model -Cyert and March Model	12
II	**Demand Analysis**: Meaning of Demand - Determinants of Demand - Law of Demand - Reasons of Downward Slope of Demand Curve.**Elasticity of Demand**: Meaning - Types - Price Elasticity - Income Elasticity - Cross Elasticity.**Demand Forecasting:** Methods of Demand Forecasting.**Supply Analysis:** Law of Supply - Determinants of Supply.	12
III	**Consumer Behavior :Cardinal Approach to Consumer Behaviour:** Cardinal Approach-Concepts - Utility, Total Utility - Marginal Utility - Law of Diminishing Marginal utility - Law of Equi Marginal Utility.**Ordinal Approach to Consumer Behaviour:** Ordinal Approach: Indifference Curve - Properties of Indifference Curve - Consumer's Equilibrium, Price, Income and Substitution effect.	12
IV	**Theory of Production :** Meaning - Production Function - Law of Variable Proportions - Return to Scale.**Isoquants:** Meaning- Types and Properties.**Costs:** Types - Determinants of Short & Long run costs and relationship between Average Cost and Marginal Cost.**Economies of Scale:** Internal and External Economics of Scale - Diseconomies of Scale.	12
V	**Markets and Pricing:** Based on number of buyers and sellers. Perfect Competitive market - Imperfect Competitive market - Monopoly - Monopolistic- Oligopoly - Price and output determination under different market conditions.**Price Discrimination:** Meaning - Types - Objectives (Price and Output determination under price discrimination).**Pricing Practices:** Types-Cost- oriented -Cost plus Pricing, Marginal Cost Pricing - Target Pricing - Going rate Pricing - Price Leadership - Cyclical Pricing - Dual Pricing.	12
	Total Hours	**60**

Text Books	
1.	Metha,P.L,(2022), Managerial Economics, Sultan Chand and Sons Publications, 21st Edition.
2.	Ahuja HL, (2008), Managerial Economics, Sultan & Chand Publishing, 7th Edition.
Reference Books	
1.	Mithani,D.M,(2008), Managerial Economics (Theory and Applications) Himalya Publications, 5th Edition.
2.	Dwivedi.D.N,(2008), Managerial Economics, Vikas Publication company Ltd.,7th Edition.
3.	Jhingan,M.L,(2009), Macro Economic Theory, Vrinda Publishing House, 11th Edition New Delhi.
Web Resources (Swayam / NPTEL)	
1.	https://archive.nptel.ac.in/courses/110/101/110101149/
2.	https://archive.nptel.ac.in/courses/110/105/110105075/
3.	https://onlinecourses.nptel.ac.in/noc22_mg43/preview

Components for Internal Assessment and Distribution of Marks for CIA and ESE (Theory)

Max Marks	Marks for		Components for CIA									
	CIA	ESE	CIA- I		CIA-II		Best of CIA-I & CIA-II	Model		Attendance	Active Engagement	Total
100	25	75	Actual	Weightage	Actual	Weightage	Weightage	Actual	Weightage	5	5	25
			50	5	50	5	5	75	10			

Question Paper Pattern

Component	Duration in Hours	Section A			Section B			Section C			Total
		Type of question	No. of questions	Marks	Type of question	No. of questions	Marks	Type of question	No. of questions	Marks	
CIA - I &II	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam /ESE	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

Components for Internal Assessment and Distribution of Marks for CIA and ESE (Lab)

Max. Marks	Marks for		Components for CIA							
	CIA	ESE	Test - I		Test - II		Model		Observation	Total
100	40	60	Actual	Weightage	Actual	Weightage	Actual	Weightage	5	40
			50	10	50	10	60	15		

Examination Pattern

Component	Duration in Hrs.	No. of Experiments	Marks			Weightage
			Practical	Record	Total	
Test - I	1	1	50	-	50	10
Test - II	1	1	50	-	50	10
Model	3	2	60	-	60	15
ESE	3	2	50	10	60	-

Part - IV: Foundation Courses

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
24HUM2FC	Human Rights	FC - II	2	2

Unit	Content
I	**Concept of Human Values, Value Education Towards Personal Development** Aim of Education and Value Education; Evolution of Value Oriented Education; Concept of Human Values; Types of Values; Components of Value Education. **Personal Development:** Self-analysis and Introspection; Sensitization towards Gender Equality, Physically Challenged, Intellectually Challenged. Respect to - Age, Experience, Maturity, Family Members, Neighbors, Co-workers. Character Formation towards Positive Personality: Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision.
II	**Value Education Towards National and Global Development** **National and International Values:** Constitutional or National Values - Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, and Fraternity. Social Values - Pity and Probity, Self-Control, Universal Brotherhood. Professional Values - Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, and Faith. Religious Values - Tolerance, Wisdom, Character. Aesthetic Values - Love and Appreciation of Literature and Fine Arts and Respect for the Same. National Integration and International Understanding.
III	**Impact of Global Development on Ethics and Values** Conflict of Cross-Cultural Influences, Mass Media, Cross-Border Education, Materialistic Values, Professional Challenges, and Compromise. Modern Challenges of Adolescent Emotions and Behavior; Sex and Spirituality: Comparison and Competition; Positive and Negative Thoughts. Adolescent Emotions, Arrogance, Anger, Sexual Instability, Selfishness, Defiance
IV	**Therapeutic Measures** Control of the Mind through a. Simplified Physical Exercise b. Meditation - Objectives, Types, Effect on Body, Mind and Soul c. Yoga - Objectives, Types, Asanas d. Activities: (i) Moralisation of Desires (ii) Neutralisation of Anger (iii) Eradication of Worries (iv) Benefits of Blessings

Unit	Content
V	**Human Rights** 1. Concept of Human Rights - Indian and International Perspectives a. Evolution of Human Rights b. Definitions under Indian and International Documents 2. Broad Classification of Human Rights and Relevant Constitutional Provisions. a. Right to Life, Liberty and Dignity b. Right to Equality c. Right against Exploitation d. Cultural and Educational Rights e. Economic Rights f. Political Rights g. Social Rights 3. Human Rights of Women and Children a. Social Practice and Constitutional Safeguards (i) Female Feticide and Infanticide (ii) Physical Assault and harassment (iii) Domestic Violence (iv) Conditions of Working Women 4. Institutions for Implementation a. Human Rights Commission b. Judiciary 5. Violations and Redressal a. Violation by State b. Violation by Individuals c. Nuclear Weapons and terrorism d. Safeguards
	Total Hours **30**
Web Resources	
1.	https://syllabus.b-u.ac.in/syl_college/ug_ve.pdf

Components for Internal Assessment and Distribution of Marks for CIA (Theory)

Max Marks	Marks for		Components for CIA							
	CIA	ESE	CIA - I		CIA - II		Best of CIA-I & CIA-II	Model		Total (Best + Model)
50	50	-	Actual	Weightage	Actual	Weightage	Weightage	Actual	Weightage	50
			50	**25**	50	**25**	**25**	50	**25**	

Question Paper Pattern

Duration in Hrs.	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Offline	Open Choice	5 (Out of 8)	5 x 10=50

Course Code	Course Name	Category	Hours / Week	Credits
24SOF2AE	Soft Skills	AECC - II	2	2

Course Objectives

The course intends to cover

- The essential soft skills that is crucial for success in today's dynamic and interconnected workplace.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the comprehensive skills to participate actively in conversation, writing short texts with expression	K1, K2, K3
CLO2	Infer the cohesive devices to describe and discuss any objects, pictures using compound, complex sentence forms.	K2, K3
CLO3	Comprehend the logic in the given situation to organize the ideas to write formal and informal letters.	K2, K3
CLO4	Understand the given material to organize it in a logical sequence to present a paragraph with main and supporting ideas with concluding sentences.	K3
CLO5	Present valuable ideas in conversation to emulate the main ideas and key points in short essays.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply;		

Ability Enhancement Compulsory Course - II: Soft Skills

Unit	Details	No. of Hours
I	**Presentation Skills: Getting to Know You:** Grammar: Introduction to Tenses; Listening: Fill in the blanks; Speaking: Self Introduction, Everyday English, Role-Play; Reading: Different ways of communication. **My Day:** Grammar: Present simple positive & negative / Adverbs of Frequency; Vocabulary & Speaking: Daily Activities; Listening: Observe and Answer / Telling the time; Reading & Writing: Describe where you live. **Your World:** Grammar: Possessive determiners; Vocabulary & Speaking: Talk about countries, nationalities; Listening: Positive & negative contractions; Reading & Writing: Personal profile. **The World Of Work:** Grammar: Yes/No & Wh Questions; Vocabulary & Speaking: Jobs; Listening: Recognize the schwa sound; Reading & Writing: Opening and closing an email. **Places And Things:** Grammar: There is / there are, articles; Vocabulary & Speaking: Talk about rooms & furniture; Listening: Directions; Reading & Writing: Imperatives.**24 Hours:** Grammar: Likes & Dislikes; Vocabulary & Speaking: Speak about hobbies and interests; Listening: Observe & answer; Reading: Match the photos with descriptions; Writing: Write complete sentence using prompts;	6
II	**Confidence: Clothes and Shopping:** Grammar: Modal verbs / Adverbs of Frequency / Adjectives and Adverbs; Vocabulary & Speaking: Shopping; Listening: Observe and Answer; Reading & Writing: Product Review. **Travel & Transport:** Grammar: Past simple questions; Vocabulary & Speaking: Talk about holidays; Listening: At the train station; Reading & Writing: Email - A perfect holiday. **Health & Fitness:** Grammar: Past simple irregular verbs; Vocabulary & Speaking: Talk about a healthy lifestyle; Listening: Listen & Answer; Reading & Writing: Time sequencers. **Music:** Grammar: Present perfect simple; Vocabulary & Speaking: Survey about music; Listening: Listen two people talk about music; Reading: Use adjectives and create sentences. **Let's go shopping:** Grammar: Countable & Uncountable; Vocabulary & Speaking: Town Survey; Listening: Listen and answer; Reading & Writing: Read and match	6
III	**Creativity: Cooking & Eating:** Grammar: Some & Any, Quantifiers; Vocabulary & Speaking: Food & Drink; Listening: Kitchen conversation; Reading & Writing: Article reading & answering. **Survival:** Grammar: Comparison of adjectives; Vocabulary & Speaking: Describing people; Listening: Listen & Answer; Reading & Writing: Read and Answer. **Working Together:** Grammar: Verb + Noun phrases; Vocabulary & Speaking: Talk about technology; Listening: Listen & Answer; Reading & Writing: Notice. **Music:** Grammar: Present perfect simple; Vocabulary & Speaking: Survey about music; Listening: Listen two people talk about music; Reading: Use adjectives and create sentences. **Culture and Arts:** Grammar: Present perfect; Vocabulary & Speaking: Speak on the phone; Listening: Listen and answer; Reading & Writing: Review	6

Unit	Content	
IV	**Problem-Solving: Do's and Don'ts:** Grammar: Modal verbs; Vocabulary & Speaking: Role play; Listening: Holidays in January; Reading & Writing: Article reading & answering. **Body:** Grammar: First conditional; Vocabulary & Speaking: Personality & Appearance; Listening: Listen to conversations about personality; Reading & Writing: Read and Answer about your skills. **Speed:** Grammar: Present simple passive; Vocabulary & Speaking: Talk about relationships; Listening: Listen & Answer; Reading & Writing: Error spotting. **Work:** Grammar: Adverbs of manner; Vocabulary & Speaking: Talk about work advice; Listening: Observe & Answer; Reading: Read & check your ideas	6
V	**Critical Thinking: Influence:** Grammar: would / past habits; Listening: Sentence Correction; Speaking & Vocabulary: Your inspiration; Reading: Picture description; Writing: Rewrite the sentences. **Money:** Grammar: Second conditional; Listening: radio programme; Speaking & Vocabulary: Talk about games; Reading & Writing: Fill in the blanks. **Things that changed the world:** Grammar: articles; Speaking & Listening: Talk about chewing gum; Reading & Writing: Read and write a book review	6
	Total Hours	**30**

Components for and Distribution of Marks for ESE (Theory)

Ability Enhancement Compulsory Course (AECC)

Duration in Hrs.	Mode of exam	Type of questions	No. of questions	Marks
2	Online	MCQ	50	50x1=50

Semester - 3

Curriculum
B.Com.

Semester - 3

Course Code	Part	Course Category	Course Name	Hours / Week	Examination				Credits
					Duration in Hours	Max Marks			
						CIA	ESE	Total	
24TAM31L	I	Language - I	Tamil - III	4	3	25	75	100	3
24HIN31L	I		Hindi - III						
24MAL31L	I		Malayalam - III						
24FRE31L	I		French - III						
24ENG32L	II	Language - II	English - III	4	3	25	75	100	3
24BCO33C	III	Core - VI	Corporate Accounting -I	6	3	25	75	100	4
24BCO34C	III	Core - VII	Company Law and Secretarial Practice	6	3	25	75	100	4
24BCO35P	III	Core Lab - II	**Lab:** Financial Technologies in Business Operations	4	3	40	60	100	2
24BCO36A	III	Allied - III	Principles of Marketing	4	3	25	75	100	3
24BCO37S	III	SEC - I	Corporate Communication	2	3	25	75	100	2
24BAT2FC	IV	FC - III	Basic Tamil/	-	2	50	-	50	2
24ADT3FC			Advanced Tamil						
24IKS3FC			Indian Knowledge Systems (IKS)*						
24MOO3AE	IV	AECC - III	Online Course - MOOC	-	-	50	-	50	2
Total				**30**				**800**	**25**

*FC-III-Self-study course with an open book assessment

Part - I: Tamil - III
(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
24TAM31L	Tamil - III	Language - I	4	3

Course Objectives

- தமிழரின் பிற துறை சார்ந்த சிந்தனைகளைக் கற்றுத் தேர்தல்
- இன்றைய அறிவியல் வளர்ச்சி மற்றும் கணினியின் பயன்பாட்டுத் தேவையை உணர்த்துதல்
- இயற்கை பாதுகாப்பு குறித்த விழிப்புணர்வை வளர்த்தல்

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	வணிகத் தமிழ் - கணினித் தமிழின் நுட்பங்கள் மற்றும் பயன்பாடுகளை அறிதல்.	K1, K2
CLO2	ஊடகம் மற்றும் உளவியல் தன்மை குறித்த சிந்தனைகளை வளர்த்தல்.	K2
CLO3	சுற்றுலா - சுற்றுச்சூழலியல் தேவை மற்றும் மீட்டுருவாக்கம் குறித்து உணர்த்துதல்.	K3
CLO4	மேலாண்மை பற்றி அறிதல் மற்றும் சுயக்கற்றல் திறனை வளர்த்தல்.	K1, K3
CLO5	கொங்கு ஆளுமைகள் குறித்து அறியச் செய்தல்.	K2, K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - I: Tamil - III
பயன்பாட்டுத் தமிழ்

Unit	Content	No. of Hours
I	**வணிகம் மற்றும் கணினித் தமிழ்** தமிழரின் வணிகம் - வணிகக் கடிதங்கள் - உலகமயமாக்கல் - செயற்கை நுண்ணறிவு கற்றல் - இணைய நூலகம் - இணையத் தமிழ் பயன்பாடு	12
II	**ஊடகம் மற்றும் உளவியல் தமிழ்** ஊடகத்தின் இன்றியமையாமை - நிகழ்வுகளைச் செய்திகளாக வடிவமைத்தல் - ஊடகத் துறையில் மொழியின் பங்கு - உளவியல் வரையறை - உளவியல் பிரிவுகள் - வகுப்பறை உளவியல் (ஆசிரியர், மாணவர்)	12
III	**சுற்றுச்சூழலியல் மற்றும் சுற்றுலாவியல்** தமிழரின் சூழலியல் அறிவு - சுற்றுச்சூழல் மாசுபாடு - சுற்றுச்சூழல் பாதுகாப்பு - சுற்றுலா வகைகள் - உலகப் புகழ்பெற்ற சுற்றுலாத் தலங்கள் - சுற்றுலா வளர்ச்சி மற்றும் பயன்கள்	12
IV	**மேலாண்மைத் தமிழ் மற்றும் மொழிப்பயிற்சி** மேலாண்மையும் அணுகுமுறைகளும் - மேலாண்மை செயல்பாடுகள் மற்றும் வகைகள் - வகுப்பறை மேலாண்மை - நேர்காணல் - நூல் திறனாய்வு மற்றும் மதிப்பீடு - படிவங்கள் பூர்த்தி செய்தல் மற்றும் விண்ணப்பங்கள்	12
V	**பன்முக ஆளுமைகள்** ஜி.டி.நாயுடு(அறிவியல்) - பத்மஸ்ரீ டாக்டர் பக்தவத்சலம்(மருத்துவம்) - நா மகாலிங்கம்(தொழில்) - மயில்சாமி அண்ணாதுரை(விஞ்ஞானம்) - என் ஜி ராமசாமி(சமூகம்) - நம்மாழ்வார்(விவசாயம்)	12
	Total Hours	60

Reference Books

1	சுந்தரம்.இல, (2022) கணினித் தமிழ், விகடன் பிரசுரம்
2	மணியரசன்.துரை, (2019), இணையமும் இனியத் தமிழும், இசை பதிப்பகம்
3	பொன்னவைக்கோ.மு, (2015) இணையத் தமிழ் வரலாறு, பாரதிதாசன் பல்கலைக் கழகம்.
4	தங்கமணி இரா.ம, (2018) சுற்றுலாவியல், கொங்கு பதிப்பகம்
5	இலக்கியா க.வி, நந்தினி சா.சு,(2022), விடியல் பதிப்பகம்

Reference Books	
6	சின்னத்தம்பி முருகேசன்.பொன்(2016) சுற்றுச் சூழலியல்(உலகம் தழுவிய வரலாறு), எதிர் வெளியீடு
7	இறையன்பு.வெ (2018) இலக்கியத்தில் மேலாண்மை, நியூ செஞ்சுரி புக் ஹவுஸ்
8	ஸ்ரீனிவாசன்.வி, (2009), திருக்குறளில் மேலாண்மை, விகடன் பிரசுரம்
9	பட்டனத்தி மைந்தன், (2018), ஜி.டி நாயுடு, ராமையா பதிப்பகம்
10	டாக்டர் பக்தவத்சலம்.ஜி (2009) இதயம் ஒரு கோவில், விஜயா பதிப்பகம்

Question Pattern		
காலம் : 3 மணி நேரம்		மொத்த மதிப்பெண்கள் : 75
பிரிவு - அ	10x1=10	
• சரியான விடையைத் தேர்ந்தெடுத்து எழுதுக.		
பிரிவு - ஆ	5x5=25	
• வணிகம் மற்றும் கணினித் தமிழ்	-	1 வினா
• ஊடகம் மற்றும் உளவியல் தமிழ்	-	1 வினா
• சுற்றுலாவியல் மற்றும் சுற்றுச்சூழலியல்	-	1 வினா
• மேலாண்மைத் தமிழ் மற்றும் மொழிப்பயிற்சி	-	1 வினா
• கொங்கு ஆளுமைகள்	-	1 வினா
பிரிவு - இ	5x8=40	
• வணிகம் மற்றும் கணினித் தமிழ்	-	1 வினா
• ஊடகம் மற்றும் உளவியல் தமிழ்	-	1 வினா
• சுற்றுலாவியல் மற்றும் சுற்றுச்சூழலியல்	-	1 வினா
• மேலாண்மைத் தமிழ் மற்றும் மொழிப்பயிற்சி	-	1 வினா
• கொங்கு ஆளுமைகள்	-	1 வினா

குறிப்பு : ஆ, இ பிரிவுகளில் வினாக்கள் "இது" அல்லது "அது" என்ற வகையில் அந்தந்த அலகுகளிலிருந்து அமைத்தல் வேண்டும்.

Course Code	Course Name	Category	Hours / Week	Credits
24HIN31L	Hindi - III	Language - I	4	3

Course Objectives

The course intends to

- Have knowledge of the contents of primitive poetry
- Learn about contemporary poetry and its techniques.
- Interest in reading poetry and the ability to express social thoughts will improve
- Understand the basics of Hindi literature and to understand Hindi literature properly
- Have Knowledge of the elements of poetry and the knowledge of subtle translation will improve

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	May have knowledge of the contents of primitive poetry	K1, K2
CLO2	Learn about contemporary poetry and its techniques.	K2
CLO3	Interest in reading poetry and the ability to express social thoughts will improve	K3
CLO4	This will help you to understand the basics of Hindi literature and to understand Hindi literature properly	K1, K3
CLO5	Knowledge of the elements of poetry and the knowledge of subtle translation will improve.	K2, K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - I: Hindi - III

Unit	Content	No. of Hours
I	**Poetry: Kavya Lehar - By Dr. V. Baskhar Pracheen Kavitha** 1. Mahatma Kaber - Saki 2. Goswamy Tulasidas - Ram-Van-Aman 3. Mahatma Soordas - Baal - Leela 4. Kavivar Rahim - Dohe	14
II	**Poetry: Kavya Lehar - By Dr. V. Baskhar Aadhunik Kavitha** 1. Mythili Sharn Gupth - Vikaral Bijali 2. Sumithranandan Panth - Parivarthan 3. Suryakanth Thripati Nirala - Sandhayasundarai 4. Ramdhari Sing Dinkar - Bhagavan Ke Dakkiya 5. Harivansray Bachchan - Kota Sikka 6. Agyeya - Anubhav Paripakva 7. Naresh Mehtha - Ullangan 8. Dharmaveer Bharathi - Tum Mere Koun Ho	14
III	**History of Hindi Literature:** (Sahithyik Tippanian) 1. Ammer Kusro 2. Vidhyapathi 3. Chandbardhayi 4. Pruthiviraj Raso 5. Ramacharitha Manas 6. Vinaya Patrika	12
IV	**Alankar:** 1.Anupras 2. Yamak 3. Slesh 4.Vakrokthi 5.Upama, 6. Roopak 7. Virodhabas	10
V	**Translation**: **English - Hindi only** Anuvadh abhyas - III (16-30 Lessons Only)	10
	Total Hours	**60**

Text Books	
1	Dr Baskhar V., (2006), Kavya lehar -Jawahar Pusthakalay, Sadar Bazaar,Mathura-U.P.281001.
2	Anuvadh abyas-III,Dakshin Bharath Hindi Prachar Sabha Chennai - 17.
Reference Books	
1	Rajnath sharma,(2010) Hindi sahithya ka saral ithihaas, Vinod Pustak Mandir, Agra-282
2	Kavya pradeep rambadri shukla,(2008) hindi bhavan, 36, tagore town, allahabad - 211 002.

Course Code	Course Name	Category	Hours/Week	Credits
24MAL31L	Malayalam - III	Language - I	4	3

Course Objectives

The course intends to

- Have knowledge of the contents of primitive poetry
- Learn about contemporary poetry and its techniques.
- Interest in reading poetry and the ability to express social thoughts will improve
- Understand the basics of Malayalam Poetry and to understand Malayalam literature properly
- Provide knowledge of the elements of poetry.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Get a basic knowledge of the history of Malayalam literature.	K1
CLO2	Enhances the art and taste of Malayalam literary works	K1
CLO3	Literary genres can be learned	K2
CLO4	Create more to read and enjoy Malayalam poetry	K3
CLO5	Get the basic Knowledge of poetry techniques	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4**-Analyse		

Part - I: Malayalam - III

Unit	Content	No. of Hours
I	Poetry - Chinthavishtayaya Seetha	14
II	Poetry - Chinthavishtayaya Seetha	14
III	Poetry - Mrugasikshakan - (Murgasikshakan, Kausalya, Varavu, Vittupoku Ekalavyan, Mazha) 6 poetries	12
IV	Poetry - Mrugasikshakan - (Kayal, Karkkadakam, Bhagavatham, Vazhivakkile naikutty, Edavelayil oru nimisham, Verumoru kathu) 6 poetries	10
V	Poetry - Aayisha	10
	Total Hours	**60**

Text Books	
1	Kumaranasan, (2012), Chinthavishtayaya Seetha, Kerala Book Store Publishers.
2	Vijayalakshmi, (2010), Mrugasikshakan, DC Books, Kottayam.
3	VayalarRamavarma,(2014), Aayisha, Kerala Book Store Publishers.
Reference Books	
1	Dr.Leelavathi M, (2015) Kavitha SahithyaCharitram, Kerala Sahithya Academy, Trichur.
2	Dr.Leelavathi M, (2015) Kavitha Dwani, D.C.Books, Kottayam.
3	Dr.George K.M, (2014) Aadhunika Sahithyacharithram Prasthanangalilude, D.C.Books, Kottayam.
4	Chummar T.M. (2009) Padya Sahithya Charithram, Kerala Sahithya Academy, Trichur.

Course Code	Course Name	Category	Hours/Week	Credits
24FRE31L	French - III	Language - I	4	3

Course Objective

The Course intends

To interact in a simple way, ask and answer simple questions about themselves, where they live, people they know, and things they have, initiate and respond to simple statements in areas of immediate need or on very familiar topics, rather than relying purely on a very finite rehearsed, lexically-organized repertoire of situation-specific phrases.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Comprehend a repertoire of vocabulary	K1
CLO2	Understand tenses and intermediary level of grammar	K2
CLO3	Try to converse in unknown situation	K3
CLO4	Translate unknown texts on familiar topics	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4**-Analyse		

Part - I: French - III

Unit	Content	No. of Hours
I	Etape 1 (Lecons 1 - 3)	14
II	Etape2 (Lecons 1 - 3)	14
III	Etape 3 - Leçons 1 - 2	12
IV	Etape 3 - Leçon 3	10
V	Etape 4 - Leçon 1	10
	Total Hours	**60**

Text Book	
1.	Céline Himber, Corina Brillant, Sophie Erlich, (2014), Adomania2 - Methode Defrancais, Publisher : Hachette Fle
Reference Book	
1.	Yves Loiseau, Régine Merieux (2009), Latitudes 1, Publisher: French and European Publications Inc.

Course Code	Course Name	Category	Hours/ Week	Credits
24ENG32L	English-III	Language- II	4	3

Course Objectives

The course intends to cover

- Various genres of literature
- Inter personal skills essential at work environment

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	List out the connotations and denotations to pen poems.	K1
CLO2	Identify complex characters to navigate philosophical and intellectual learning and employ it in work place.	K2
CLO3	Interpret various prose styles to enhance creative writing	K3
CLO4	Compute vocabulary and grammatical proficiency in communication to enhance clarity in content creation.	K3
CLO5	Practice communication skills to be effective in lifelong learning.	K3
K1 - Remember; **K2**-Understand; **K3**- Apply		

Part-II: English-III

Unit	Content	No. of Hours
I	**Poetry** 1. Nothing Will Die - Alfred Lord Tennyson 2. Porphyria's Lover - Robert Browning 3. Obituary - A K Ramanujan	12
II	**Scenes from William Shakespeare's Plays** 1. Romeo and Juliet - The Balcony Scene 2. Merchant of Venice - Court Scene 3. Julius Caesar - Murder Scene	12
III	**Famous Speeches** 1. You've Got to Find What You Love-Steve Jobs 2. You Will Prevail -Sundar Pichai 3. I am Malala - Malala Yousafzai	12
IV	**Language Competency** 1. Identifying types of Sentences 2. Sentence Structure 3. Active Voice and Passive Voice 4. Direct and Indirect Speech	12
V	**English for Communication Listening and Speaking** Participating in a Group Discussion 1. Group discussion as a selection process 2. Different kinds of Group Discussion 3. Structure of Group Discussion 4. Successful Group Discussion Techniques 5. Group Discussion - Do's and Don'ts **Reading and Writing** 1. Reading diagrammatic information-interpretations maps, graphs and pie charts 2. Narrative writing- Two to three paragraphs 3. Dramatizing everyday situations/social issues through skits. (Writing scripts and performing)	12
	Total Hours	**60**
Reference Book		
1.	Wren, P.C. (1973). High school English grammar and composition.	
Web Resources (Swayam/NPTEL)		
1.	https://nptel.ac.in/courses/109106129	
2.	https://nptel.ac.in/courses/109104031	

Course Code	Course Name	Category	Hours / Week	Credits
24BCO33C	Corporate Accounting - I	Core - VI	6	4

Course Objectives

The course intends to cover

- Basic accounting transactions relating to shares and debentures.
- Preparation of final accounts of companies, and the valuation of shares and goodwill.
- Accounting treatment of assets and liabilities during the liquidation process.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Remember the concepts related to issue of shares	K1
CLO2	Understand the provisions of companies Act under Redemption of Preference shares and Debentures	K2
CLO3	Apply the concept of final accounts and managerial remuneration	K3
CLO4	Examine the various methods of shares and goodwill of a company	K4
CLO5	Analyze the accounting of statements of liquidation	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	1	3	2	2
CLO2	3	1	2	3	2
CLO3	2	2	3	2	2
CLO4	2	2	2	2	1
CLO5	2	3	2	3	1
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core - VI: Corporate Accounting - I

Unit	Content	No. of Hours
I	**Share Capital:** Meaning - Types of shares - Issue of shares at Par, Premium and Discount - Forfeiture and Reissue of shares - Surrender of Shares - Right Issue - Meaning and concept of Bonus Issue. **Underwriting of Shares and Debentures:** Meaning - Types of Underwriting - Underwriting Commission.	18
II	**Redemption of Preference Shares:** Definition, legal provisions and Accounting treatment. **Debentures:** Meaning - Definition - Issue of debentures at par, premium and discount. **Redemption of Debentures:** Sinking Fund Method - Purchase of the debentures in the Open Market - Ex Interest and Cum Interest transactions.	18
III	**Final Accounts:** Introduction - Preparation of Final accounts as per schedule III of Companies Act 2013 - Profit and Loss Account and Balance Sheet (including problems with adjustments) - Profit for Managerial remuneration.	18
IV	**Valuation of Goodwill:** Meaning - Need - Circumstances of valuation of goodwill - factors influencing the valuation of goodwill - Methods of valuation: Average Profits Method, Super Profits Method and Capitalisation Method. **Valuation of Shares:** Meaning - Need - Methods of Valuation: Net Asset Value Method, Yield Method and Fair Value Method.	18
V	**Liquidation of Companies:** Overview - Statement of Affairs and Deficiency Accounts - Liquidator's Final Statement of Accounts.	18
Problem - 80% & Theory - 20%		
	Total Hours	**90**
Text Books		
1.	Jain.S.P, and Narang.K.L., (2022), Advanced Accountancy, Kalyani Publishers.	
2.	Gupta R.L. and Radhaswamy M, (2021), Corporate Accounting, Sultan Chand & Co.	
3.	Tulsian.P.C, (2018), Corporate Accounting, Sultan Chand & Co.	
Reference Books		
1.	Reddy.T.S. and Murthy.A, (2022), Corporate Accounting, Margham Publications.	
2.	Singol.A.K, and Sharma J.P., (2013), Corporate Accounts - I, Vayu Education of India.	
3.	Arulanandam.M.A. &Raman.K.S. (2019), Advanced Accountancy (Vol.II), Himalaya Publishing house.	
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/cec24_mg11/preview	

Course Code	Course Name	Category	Hours / Week	Credits
24BCO34C	Company Law and Secretarial Practice	Core - VII	6	4

Course Objectives

The course intends to cover

- Strong foundation regarding company laws and provisions
- Knowledge about qualification and disqualification of directors and winding up procedures of the companies
- Insights about corporate secretary ship and rules relating to company meetings.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the key aspects of formation of a company.	K1
CLO2	Identify the appointment, roles, responsibilities and liabilities of corporate directors.	K2
CLO3	Analyzing various winding up procedures, regulations and formalities under the law.	K3 - K4
CLO4	Familiarize the qualification, appointment and dismissal of Secretary.	K3 - K4
CLO5	Outline corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze		

CLO - PLO Mapping

CLOs/ PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	3	2
CLO2	3	3	2	2	3
CLO3	3	2	2	3	3
CLO4	3	3	3	3	3
CLO5	3	3	3	2	2
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core - VII: Company Law and Secretarial Practice

Unit	Content	No. of Hours
I	**Formation of Company:** Meaning - Promoters - their functions - Duties of Promoters. **Incorporation**: Meaning - Certificate of Incorporation. **Memorandum of Association:** Meaning - Purpose - Alteration of Memorandum -Doctrine of Ultravires. **Articles of Association:** Meaning - Forms - Contents - Alteration of Article - Relationship between Articles and Memorandum - Doctrine of Indoor Management - Exceptions to Doctrine of Indoor Management. **Prospectus**: Definitions - Contents - Deemed Prospectus - Misstatement in prospectus. **Kinds of Shares and Debentures.**	18
II	**Directors:** Qualification and Disqualification of Directors - Appointment of Directors - Director's remuneration - Powers of Directors - Duties of Directors - Liabilities of Directors - Removal of Directors.	18
III	**Winding up:** Meaning, **Modes of Winding up**: Compulsory Winding up by the court - Voluntary Winding up - Types of Voluntary Winding up - Members Voluntary Winding up - Creditors Voluntary Winding up -Winding up subject to Supervision of the Court - Consequences of Winding up (General).	18
IV	**Company Secretary:** Meaning of secretary - Types - Positions - Qualities - Qualifications - Appointments- Powers - Rights - Duties - Liabilities of a Company Secretary - Role of a Company Secretary - Dismissals.	18
V	**Kinds of Company Meetings:** Board of Directors Meeting - Statutory Meeting - Annual General Meeting - Extra ordinary General Meeting - Duties of a Company Secretary- Drafting of Correspondence relating to the Meetings - Notices - Agenda - Writing of Minutes.	18
	Total Hours	**90**

Text Books	
1.	Shukla M.C and Gulshan S.S, (1973), Principles of Company Law, (3rd Revised ed.), Sultan Chand and Sons.
2.	Shukla S.M and Jain CS. K, (2023), Company Law and Secretarial Practice, Sahitya Bhawan Publications.
Reference Books	
1.	Kapoor, N.D, (2020), Company Law and Secretarial Practice, (31st Revised ed.), Sultan Chand and Sons.
2.	Kuchhal, M.C and Alok Kuchhal (2021), Company Law, (6th Revised ed.), A Mahavir Publication.
Web Resources (Swayam / NPTEL)	
1.	https://onlinecourses.nptel.ac.in/noc24_mg11/preview
2.	https://onlinecourses.nptel.ac.in/noc24_hs08/preview

Course Code	Course Name	Category	Hours / Week	Credits
24BCO35P	Financial Technologies in Business Operations	Core Lab - II	4	2

Course Objectives

This course intends to cover

- Overview of digital accounting tools.
- Digital Payments and Financial Automation.
- GST Filing, financial data handling & reporting.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the evolution and role of financial technologies in modern business operations.	K1 - K2
CLO2	Apply cloud-based financial tools and automation techniques for business processes.	K3
CLO3	Analyze regulatory and compliance requirements in FinTech applications.	K4
CLO4	Implement digital payment and reconciliation processes for business efficiency.	K4
CLO5	Develop a financial technology-enabled workflow for small and medium enterprises (SMEs).	K5
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Create		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	1	2
CLO2	3	2	1	2	3
CLO3	3	3	3	2	2
CLO4	3	3	3	2	2
CLO5	3	3	2	2	3
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core Lab - II: Financial Technologies in Business Operations

Unit	Content	No. of Hours (T + P)
I	**Introduction to Financial Technologies in Business Operations:** Evolution of FinTech in business operations - Introduction to business finance digitalization - Overview of digital accounting tools (Tally, Zoho Books, QuickBooks) - Role of technology in financial management. **Setting up cloud-based financial tools (Zoho, Tally Prime):** 1. Programme on introduction to cloud-based accounting tools (Zoho Books, Tally Prime) 2. Programme on setting up a basic cloud-based financial workflow. 3. Programme on configuring financial reports and dashboard templates.	6 + 4
II	**Digital Payments and Financial Automation:** Understanding digital payments: UPI, IMPS, NEFT, wallets - Automated payment processing & reconciliation - Business payment gateways (Razorpay, PayU, Stripe) - Implementing financial automation in business workflows. **Simulating digital payments and auto-reconciliation workflows:** 1. Programme on simulating UPI and wallet-based transactions. 2. Programme on setting up and testing a payment gateway (Razorpay, PayU). 3. Programme on automating invoice generation and reconciliation in accounting software.	6 + 6
III	**Cloud-Based Financial Tools & Compliance:** Introduction to cloud-based accounting and ERP systems - Taxation compliance tools: GST e-filing, e-way bills - Fraud detection and risk management in business transactions - Compliance frameworks: AML (Anti-Money Laundering) and KYC (Know Your Customer). **Implementing tax automation and fraud detection tools:** 1. Programme on implementing cloud-based GST compliance tools. 2. Programme on simulating fraud detection techniques using AML and KYC processes. 3. Programme on simulating e-filing and e-way bill generation.	6 + 6
IV	**Financial Data Management & Business Intelligence:** Introduction to financial data handling & reporting - Dashboards and business intelligence for financial decision-making - Data visualization using Power BI and Excel - Case studies: How businesses use financial analytics. **Building a business finance dashboard using Power BI:** 1. Programme on importing and handling financial data in Power BI. 2. Programme on creating interactive dashboards for financial reporting. 3. Programme on visualizing business insights using Power BI and Excel.	6 + 6
V	**Capstone Project & Case Studies:** End-to-end business financial technology workflow - Real-world case studies of FinTech implementation in SMEs - Future of financial technology: AI, blockchain in business finance - Ethical considerations and best practices. **Automating financial workflows in SMEs:** 1. Group project: Designing an automated financial workflow for SMEs. 2. Case study discussion on successful FinTech implementations. 3. Final presentation and review of the FinTech project.	6 + 8
	Total Hours	**60**

Text Books	
1.	Bharati V. Pathak. (2014), Financial Management & FinTech Integration, McGraw-Hill.
2.	Brett King (2018), Bank 4.0: Banking Everywhere, Never at a Bank, Wiley.
Reference Books	
1.	Arvind Krishna (2021), Digital Finance & Business Automation, Pearson.
2.	Chandrahaus Chavan & Atul Patankar (2024), Introduction to FinTech (1st ed.). Pearson.
Web Resources (Swayam/NPTEL)	
1.	https://nptel.ac.in/courses/110106072

Course Code	Course Name	Category	Hours / Week	Credits
24BCO36A	Principles of Marketing	Allied - III	4	3

Course Objectives

The course intends to cover

- To examine the marketing concepts, advantages, scope and evolution of marketing.
- To investigate the marketing mix, Product mix, Product Lifecycle, Branding - Packaging, Promotion.
- To explain concepts of segmentation, e-marketing, internet marketing and various trends of marketing.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the fundamental concepts, functions, and evolution of marketing.	K1
CLO2	Learn the vital role of marketing within a firm and understand the essential relationships between marketing and other functional areas of business.	K1
CLO3	Select various decision areas within marketing and identify the tools and methods used by marketing managers to make informed decisions.	K3
CLO4	Acquire knowledge about the various types of advertising media and their effective use in marketing strategies.	K2
CLO5	Analyze the global market environment.	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	2	3
CLO2	3	2	3	2	3
CLO3	3	2	3	2	3
CLO4	3	2	3	3	3
CLO5	3	2	3	2	3
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Allied - III: Principles of Marketing

Unit	Content	No. of Hours
I	**Introduction to Marketing:** Meaning and Definition - Functions of Marketing - Evolution of Marketing concepts - Marketing Orientation - Innovations in Modern Marketing. **Marketing Management:** Definitions - Functions of Marketing Management - Role and Importance of Marketing - Classification of Markets - Niche Marketing - Definition & Characteristics of Niche Marketing - Local Marketing - Green Marketing.	12
II	**Market Segmentation:** Concept - Benefits - Types of market segmentation - Geographic - Demographic - Psychographic - Behavioural. **Marketing Mix**: Definition - 4 P's of Marketing Mix - Introduction to Consumer Behaviour. **Consumer Buying Decision Process**: Purchase Decision - Post Purchase Behaviour.	12
III	**Product and Price:** Definition - Product Mix - Stages of New Product Development - Product Life Cycle (PLC). **Sales Forecasting**: Definition - Methods - Criteria for Good Forecasting. **Pricing**: Objectives of Pricing - Factors Influencing Pricing - Kinds of Pricing - Resale Price Maintenance.	12
IV	**Promotion and Distribution:** Communication Mix - Communication Process - Advertising - Media - Kinds of Advertising Media - Sales Promotion. **Personal Selling**: Classification of Salesmanship - Channel Members - Types of Channels - Channel of Distribution for Consumer Goods - Channels of Distribution for Industrial Goods.	12
V	**Competitive Analysis and Strategies:** Balancing Customer and Competitor Orientations - Global Market Environment. **Social Responsibility and Marketing Ethics**: Citizen and Publications Regulation - Recent Trends in Marketing - E-Marketing - E-Tailing - AI in Marketing. Consumerism.	12
	Total Hours	**60**

Text Books

1. Kotler, P, Armstrong, G, Balasubramanian. S (2023), Principles of Marketing (19th revised ed.). Pearson Higher Ed.
2. Kapoor, N. D. (2021), Principles of Marketing (2nd revised ed.). PHI Learning Private Ltd.
3. Nair, R. N, Nair, S. R, (2018), Marketing, Sultan Chand & Sons.

Reference Books

1. Sharma, K, Aggarwal, S. (2024), Principles of Marketing (3rd revised ed.), Taxmann Publications Pvt. Ltd.
2. Jayasankar, J, (2013), Marketing Management (2nd revised ed.), Margham Publications.
3. Assael, H, (2009), Consumer Behaviour and Marketing Action (5th revised ed.), South Western College Publishing.

Web Resources (Swayam / NPTEL)

1. https://onlinecourses.swayam2.ac.in/nou21_cm01/preview
2. https://archive.nptel.ac.in/courses/110/104/110104068/
3. https://onlinecourses.nptel.ac.in/noc22_mg109/preview

Course Code	Course Name	Category	Hours / Week	Credits
24BCO37S	Corporate Communication	SEC - I	2	2

Course Objectives

The course intends to cover

- Understanding of essential communication concepts & Methods.
- Practical knowledge in drafting business letters and reports.
- Familiarity with modern communication tools

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Outline the importance of effective business communication	K1- K2
CLO2	Gain the ability to draft various types of business letters	K2
CLO3	Acquire knowledge in handling banking and insurance correspondence	K3
CLO4	Develop skills in agency and secretarial communication	K4
CLO5	Learn to prepare formal business reports & modern communication tools	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	3	2	2
CLO3	3	3	2	3	3
CLO4	3	3	3	3	3
CLO5	3	3	3	2	2
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

SEC - I: Corporate Communication

Unit	Content	No. of Hours
I	**Essentials of Communication**: Definition - Methods - Types - Principles of effective Communication - Barriers to Communication.	4
II	**Business Correspondence:** Business letter - Kinds of business letter - Qualities of business letter - Layout.	6
III	**Banking & Insurance Correspondence:** Bank Correspondence - Types - Insurance Correspondence - Types.	6
IV	**Secretarial Correspondence**: Agency Correspondence - Kinds - Stages - Correspondence with shareholders, Directors.	6
V	**Report Writing & Other forms of Communication**: Report Writing - Agenda, Minutes of meeting, Modern forms of Communication - Microsoft Teams, Google Workspace, Email, Video Conferencing - Internet, Websites and others.	8
	Total Hours	**30**

Text Books

1.	Rajendra Pal Korahill, (2006), "Essentials of Business Communication", Sultan Chand & Sons.
2.	Ramesh, MS, & Pattanshetti C.C, (2003), "Business Communication", R.Chand& Co.,

Reference Book

1.	Rodriquez M V, (2003), "Effective Business Communication Concept", Vikas Publishing Company.

Web Resources (Swayam / NPTEL)

1.	https://onlinecourses.swayam2.ac.in/imb19_mg14/preview
2.	https://nptel.ac.in/courses/109104031

Part - IV - Foundation Courses

(All the Undergraduate Programmes)

Course Code	Course Name	Course Category	Hours/Week	Credits
24IKS3FC	Indian Knowledge System (IKS)	FC-III	-	2

Unit	Content
1	**Indian Knowledge System (IKS) Basic Concepts** - Introduction - Journey of Indian Culture and Civilization - Hindu Philosophical System - Contribution of Indian Knowledge System in Science and Arts - Indian Knowledge System and Way of Life - The Implicit Concepts in Indian Knowledge System - Social Viewpoint in Indian Knowledge system - Idea of Vasudhaiva Kutumbakam.
2	**Indian Culture, Art & Architecture** - Introduction - Concept of Culture - Culture and Heritage - General Characteristics of Culture - Indian Culture - Indian Culture during the Modern and Contemporary Period -The Factors of Unity in Diversity - Aspects of Indian culture - Indian Architecture - Architecture of Tamil Nadu.
3	**Vedic Mathematics** - Introduction - History of Vedic Mathematics - Addition - Subtraction - Base Method - Sub Base Method - Multiplication by numbers consisting of all 9s - Division - Special Methods of Division - Straight Division.
4	**Science and Technology in Indian Knowledge System -** Introduction - The Indian S & T Heritage - Metals and Metalworking Technology - Lost wax casting of Idols and Artefacts - Literary sources for Science and Technology - Technology in Ancient India - Significant Science and Technology Discovery in Ancient India - Council of Scientific and Industrial Research - Animal Science in Ancient India - Biodiversity and folk traditions.
5	**History of Trade and Commerce in Ancient India** - Introduction - Indigenous Banking System - Rise of Intermediaries - Transport - Major Trade Centres - Major Exports and Imports - Position of Indian Subcontinent in World Economy.

Unit	Content
6	**Indigenous Agriculture in IKS** - Introduction - History of Indian Agriculture - Indigenous Knowledge - Organic Farming and Natural Fertilization - Mixed Cropping and Crop Rotation - Ecological and Socioeconomic Impacts of Indigenous Farming - Challenges and Future Directions.
7	**Traditional Water Management Systems of India** - Introduction - Traditional Water Management Systems - Northern Region - North Western Region - North Eastern Region - Central Indian Region - Southern Indian Region.
8	**Traditional Foods and Festival of India** - History - Introduction - Foods Consumed in Different Regions of India - Eating Styles of India - Traditional Equipment's used for Cooking - Changes in Consumption of Traditional Foods - Traditional Foods/Modern Functions - The Future of Traditional Foods - Traditional Festivals of India.
9	**Sports in India-From Ancient Period to Modern Period** - Introduction - Indus Valley Civilization - Early Hindu Period/ Epic Period - Traditional Indoor and Outdoor Games - British Period - Post Independence - Modern period.
10	**Nobel Laureates of Indian Origin & Inspiring Scientists of India and their Contributions** - History of the Nobel Prize - Nobel Prize Insignia - Indian Nobel Prize winners and their Biography - Inspiring Scientists and their Contributions.

Reference Resources	
1.	https://www.education.gov.in/shikshakparv/docs/background_note_Stimulating_Indian_Knowledge_Systems_Arts_Culture.pdf
2.	Singh, R. K., King, C. A., & Barrett, D. A. (2010). Traditional ecological knowledge and agricultural sustainability in India. Indian Journal of Traditional Knowledge, 9(2), 231- 243

Components for Internal Assessment and Distribution of Marks for CIA and ESE (Theory)

Max Marks	Marks for		Components for CIA						
	CIA	ESE	CIA		Model		Attendance	Active Engagement	Total
100	25	75	Actual	Weightage	Actual	Weightage	5	5	25
			50	**5**	75	**10**			

Question Paper Pattern

Component	Duration in Hours	Section A			Section B			Section C			Total
		Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	
CIA	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam /**ESE**	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

Components for Internal Assessment and Distribution of Marks for CIA (Lab)

Max Marks	Marks for		Components for CIA						
	CIA	ESE	Test		Model		Experiments / Programs	Observation	Total
100	40	60	Actual	Weightage	Actual	Weightage	Marks	5	40
			50	**10**	60	**15**	**10**		

Examination Pattern

Component	Duration in Hours	Marks			Total Marks
		Practical Exam	Record	Weightage	
Test	2	50	-	**10**	50
Model	3	60	-	**15**	60
Experiments	-	-	-	**10**	10
Observation	-	-	-	**05**	05
Total Marks - CIA				**40**	**40**
ESE	3	50	10	-	**60**

Components for Internal Assessment and Distribution of Marks for CIA (Foundation Course -Theory)*

Max Marks	Marks for		Components for CIA				
50	CIA	ESE	CIA		Model		Total
	50	-	Actual	Weightage	Actual	Weightage	
			50	25	50	25	50

*FC-III-Indian Knowledge Systems - A self-study course with open book assessment

Question Paper Pattern

Duration in Hours	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Offline	Open Choice	5 (Out of 8)	5 x 10=50

Components for and Distribution of Marks for ESE (Theory) Ability Enhancement Compulsory Courses (AECC) & Question Paper Pattern

Duration in Hours	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Online	MCQ	50	50x1=50

Semester - 4

Semester - 4									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
24TAM41L	I	Language - I	Tamil -IV	4	3	25	75	100	3
24HIN41L	I		Hindi -IV						
24MAL41L	I		Malayalam-IV						
24FRE41L	I		French -IV						
24ENG42L	II	Language - II	English -IV	4	3	25	75	100	3
24BCO43C	III	Core -VIII	Corporate Accounting - II	6	3	25	75	100	4
24BCO44C	III	Core - IX	E-Commerce	4	3	25	75	100	3
24BCO45P	III	Core Lab - III	Fintech Advanced Applications and Emerging Trends	4	3	40	60	100	3
24BCO46A	III	Allied - IV	Business Mathematics and Statistics	4	3	25	75	100	3
24BCO47P	III	SEC - II	Business Documentation in Practice	2	3	40	60	100	2
24IDT4AE/ 24IPR4AE/ 24END4AE	IV	AECC - IV	Innovation and Design Thinking/ Intellectual Property Rights/ Entrepreneurship Development	2	2	-	50	50	2
24EXC4LA	V	Extra-curricular and Co- Curricular	Liberal Arts	-	2	50	-	50	2
Total				**30**				**800**	**25**

Part - I: Language - I

தமிழ் - IV

(All the UG Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
24TAM41L	Tamil - IV	Language - I	4	3

Course Objectives

The Course intends to cover

- தமிழ் இலக்கிய வளர்ச்சிப் போக்குகள் மற்றும் நுட்பங்களை அறியச்செய்தல்.
- தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையம் நடத்தும் போட்டித்தேர்வுகளை எதிர்கொண்டு வேலைவாய்ப்பினைப் பெறும் வகையில் மாணவர்களைத் தயார்படுத்துதல்.
- கேட்டல், பேசுதல், படித்தல் மற்றும் எழுதுதல் முதலான திறன்களை(LSRW Skills) அறியச்செய்தல்.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	இலக்கியங்கள் மூலம் பண்டைய தமிழக மக்களின் வாழ்க்கை முறை, சமூக மதிப்பீடுகள், கலை, கலாச்சாரம் போன்றவற்றை ஆழமாகப் புரிந்துகொள்ளுதல்.	K1- K3
CLO2	தமிழறிஞர்களின் தமிழ்த்தொண்டை அறிவதன் மூலம் தமிழ் மொழியின் செழுமை, அதன் இலக்கிய வளம் மற்றும் பண்பாட்டு அடையாளம் ஆகியவற்றை அறிந்துகொள்ளுதல்.	K1- K3
CLO3	பிழையின்றி பேசுவதற்கும் எழுதுவதற்கும் இலக்கணத்தை பயன்படுத்துதல்.	K1 - K3
CLO4	தமிழ்நாடு அரசு நடத்தும் அனைத்து தேர்வுகளுக்கும் கல்வி மற்றும் மொழி வளர்ச்சிக்கும் கலைச்சொற்கள் ஒரு முக்கியத் தேவையாக உள்ளன என்பதனை உணர்தல்.	K1- K3
CLO5	உரைநடை பத்தியை வாசித்து கேட்கப்படும் வினாக்களுக்கு ஏற்ற பதில்களைத் தேடுவதன் மூலம் ஆழமான புரிதல் ஏற்படும் என்பதை உணர்தல்.	K2, K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - I: Language - I தமிழ் - IV

Unit	Content	No. of Hours
I	**(இலக்கிய வரலாறு)** • திருக்குறள் • நாலடியார் • நான்மணிக்கடிகை • பழமொழி நானூறு • முதுமொழிக்காஞ்சி • திரிகடுகம் • இன்னா நாற்பது • சிறுபஞ்சமூலம் • ஏலாதி • ஔவையார் பாடல்கள்	12
II	(தமிழ் அறிஞர்களும், தமிழ்த்தொண்டும்) திராவிட மொழிகள் தொடர்பான செய்திகள்: • உ.வே.சாமிநாத ஐயர் • தெ.பொ.மீனாட்சி சுந்தரம் • சி.இலக்குவனார். தமிழ்ப்பணி தொடர்பான செய்திகள்: • தேவநேய பாவாணர் • பெருஞ்சித்திரனார் • ஜி.யு.போப் • வீரமாமுனிவர். தமிழ்த்தொண்டு மற்றும் சான்றோர் தொடர்பான செய்திகள்: • பாவேந்தர் • டி.கே.சிதம்பரனாதர் • தவத்திரு குன்றக்குடி அடிகளார் • கண்ணதாசன் • வேலுநாச்சியார் • முடியரசன் • தமிழ் ஒளி • கி.வா.ஜகந்நாதர் • நாமக்கல் கவிஞர்	12

Unit	Content	No. of Hours
III	**(இலக்கணம்)** • குறில், நெடில் வேறுபாடு • லகர, ளகர, ழகர வேறுபாடு • னகர, ணகர வேறுபாடு • ரகர, றகர வேறுபாடு • சுட்டெழுத்துக்கள் • வினா எழுத்துக்கள் • இனவெழுத்துக்கள் • ஒருமைப் பன்மை அறிதல் • எழுத்துப்பிழை, ஒற்றுப்பிழை அறிதல் • ஓரெழுத்து ஒருமொழி • ஒருபொருள் பன்மொழி • இருபொருள் குறிக்கும் சொற்கள்	**12**
IV	**(எழுத்துத்திறன் மற்றும் கலைச்சொற்கள்)** • சொற்றொடர் அமைத்தல் • தொடர் வகைகள் • செய்வினை, செயப்பாட்டு வினை • தன்வினை, பிறவினை. **திணைமரபு:** • உயர்திணை, • அஃறிணை. **பால் மரபு:** • ஆண்பால், • பெண்பால், • பலர்பால். • வினைமரபு • தொகை மரபு • நிறுத்தல் குறியீடுகள். **பல்துறை சார்ந்த கலைச்சொல்லுக்கு நேரான தமிழ்ச்சொல் அறிதல்:** • அறிவியல், கல்வி, மருத்துவம், மேலாண்மை, சட்டம், புவியியல், தொழில்நுட்பம், ஊடகம், தகவல் தொழில்நுட்பம்.	12

Unit	Content	No. of Hours
V	**வாசித்தல், புரிந்து கொள்ளும் திறன் மற்றும் எளிய மொழி பெயர்ப்பு** **வாசித்தல் :** கொடுக்கப்பட்ட பத்தியை வாசித்து கேட்கப்பட்ட வினாக்களுக்கு சரியான விடையைத் தேர்ந்தெடுத்தல். **புரிந்துகொள்ளும் திறன்:** உவமைத் தொடரின் பொருளறிதல், மரபுத்தொடரின் பொருளறிதல், பழமொழிகள் பொருளறிதல். **எளிய மொழி பெயர்ப்பு:** ஆங்கிலம் மற்றும் பிறமொழிச் சொற்களுக்கு இணையான தமிழ்ச் சொற்கள் அறிதல், பயன்பாட்டில் உள்ள ஆங்கிலச் சொற்களை மொழிபெயர்த்தல்.	12
	Total Hours	**60**

Reference Books

1	வரதராசன் மு. (2021, 34-வது பதிப்பு), தமிழ் இலக்கிய வரலாறு, சாகித்திய அகாதமி பதிப்பு.
2	டாக்டர் தமிழண்ணல், (2010, 26-ம் பதிப்பு), புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம்.
3	பேரா. முனைவர் பாக்கியமேரி, (2022, 6-ம் பதிப்பு), வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, நியூசெஞ்சுரி புக் ஹவுஸ்(பி). லிட்.
4	பாலசுப்பிரமணியம் சி. (2016, 27-ம் பதிப்பு), தமிழ் இலக்கிய வரலாறு, சாரதா பதிப்பகம்.
5	டாக்டர் பூவண்ணன், (2019, முதல் பதிப்பு), தமிழ் இலக்கிய வரலாறு, வர்த்தமான் பதிப்பகம்
6	பேராசிரியர்.விமலானந்தம் மது.ச. (2017, முதல் பதிப்பு), தமிழ் இலக்கிய வரலாறு, பாரி நிலையம்
7	விஜயராகவன், முனைவர் கண்ணன் கு. (2018, முதல் பதிப்பு), தமிழ் இலக்கியம் இலக்கணம் வரலாறு, பாவை பப்ளிக்கேஷன்.
8	முனைவர் இராசா கி. (2019, 4-ம் பதிப்பு), தமிழ் இலக்கிய வரலாறு, நியூ செஞ்சுரி புக் ஹவுஸ் (பி). லிட்.
9	முனைவர் அருணாச்சலம் மு. (2017 6-ம் பதிப்பு), தமிழ் இலக்கிய வரலாறு, அருண் பதிப்பகம்.
10	குமரன் கோ (2010, முதல் பதிப்பு), தமிழ் இலக்கணம் எளிய அறிமுகம், சந்தியா பதிப்பகம்.

Part - I: Language - I
Hindi - IV

Course Code	Course Name	Category	Hours / Week	Credits
24HIN41L	Hindi - IV	Language - I	4	3

Course Objectives

The Course intends to cover

- Knowledge of contemporary drama contents of Hindi literature.
- Novels and its techniques. The ability to read novels and express criticism about it and the ability to express social thoughts will improve.
- Litigation messages in Hindi and news on speech techniques.
- The Ability to write articles on their own and improve their sophisticated translation skills.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the text styles and grammatical elements.	K1
CLO2	Discuss the content of a reading passage.	K2
CLO3	Develop an interest in the appreciation of short stories.	K3
CLO4	Comprehend the grammatical structures and sentence making.	K4
CLO5	Understand the language and developing English to Hindi translation skill.	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4**-Analyse.		

Unit	Contents	No. of Hours
I	Drama: Dhuvasaminy By Jayashankar Prasad	12
II	Novel - Nirmala - Premchand	12
III	Lokkothi & Muhavare - Naveen Hindi Vyakaran (Selected Lokkokthi -10 & Muhavare-10)	12
IV	General Essay :Aadarsh Nibandh	12
V	Translation : Hindi-English Only Anuvadh Abhyas - III (16-30 Lessons Only)	12
	Total Hours	**60**

Text Books

1.	Jayashankar Prasad (2015), Dhuvasaminy, Drama, , Publisher : Dakshin Bharath Hindi Prachar Sabha, Chennai-17.
2	Premchand(2015),Nirmala,Novel , Rajkamal Prakashan,1B Nethaji Subash Marg,New Delhi

Reference Books

1.	Rajnath Sharma , Hindi Sahithya Ka Saral Ithihaas, , Vinod Pustak Mandir,Agra-282
2.	Kavya Pradeep Rambadri Shukla, Hindi Bhavan, 36, Tagore Town, Allahabad - 211 002.

Part - I: Language - I
Malayalam - IV

Course Code	Course Name	Category	Hours / Week	Credits
24MAL41L	Malayalam - IV	Language - I	4	3

Course Objectives

The Course intends to cover

- Knowledge of contemporary drama contents of Malayalam literature.
- Screen play and its techniques. The ability to read drama and express criticism about it and the ability to express social thoughts will improve.
- Litigation messages in Malayalam and news on speech techniques.
- Ability to write articles on their own and improve their creative skills.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Get a basic knowledge of drama	K1
CLO2	Can read and critique Screenplay	K1
CLO3	Create interest in art literature courses	K2
CLO4	The hope of writing a Drama or a Screen Play.	K3
CLO5	The idea of creating new works and critique knowledge will improve.	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4**-Analyse.		

Unit	Content	No. of Hours
I	Screen Play - Perumthachan	12
II	Screenplay - Perumthachan	12
III	Drama - Saketham	12
IV	Drama - Saketham	12
V	Drama - Saaketham	12
	Total Hours	**60**

Text Books

1.	Perumthachan - M.T.Vasudevan Nair, DC Books
2.	Saketham - C.N.Sreekandan Nair, DC Books.

Reference Books

1.	Malayala Nataka Sahithya Charithram. G Sankara Pillai (Kerala SahithyaAkademi, Trissur)
2.	Malayala NatakaSahithya Charithram, Vayala Vasudevan Pillai (Kerala SahithyaAkademi Thrissur).
3.	Natakam- Oru Patanam (C.J. SmarakaPrasanga Samithi, Koothattukulam)
4.	Natakaroopacharcha, Kattumadam Narayanan (NBS, Kottayam)
5.	Chalachithra sameeksha - Vijayakrishanan.
6.	Cinemayude Paadangal Visakalanavum Veekshanavum - Jose-K.Manual

Part - I: Language - I
French - IV

Course Code	Course Name	Category	Hours / Week	Credits
24FRE41L	French - IV	Language - I	4	3

Course Objective

The Course intends

To communicate during easy or habitual tasks requiring a basic and direct information exchange on familiar subjects to use simple words to describe his or her surroundings and communicate immediate needs

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Comprehend the grammatical structures in various genres.	K1
CLO2	Understand the text styles and poetical elements.	K2
CLO3	Develop an interest in the appreciation of literature.	K3
CLO4	Discuss and respond to content of a reading passage.	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse		

Unit	Contents	No. of Hours
I	Etape 5 (Lecons 1 - 3)	12
II	Etape 6 (Lecons 1 - 3)	12
III	Etape 7 - Leçons 1 - 2	12
IV	Etape 7 - Leçon 3, Etape 8 - Leçon 1	12
V	Etape 8 - Leçons 2 - 3	12
Etapes 5 to 8, Pages 63 to 114		
	Total Hours	**60**
Text Book		
1	Adomania 2 , Methode de francais , Céline Himber, Corina Brillant, Sophie Erlich Publisher: HACHETTE FLE, Goyal Publishers and Distributors Pvt Ltd, New Delhi (9810322459)	
Reference Book		
1	Latitudes 1 , Yves Loiseau, Régine Merieux Publisher: French and European Publications Inc, Goyal publishers and distributors Pvt Ltd, New Delhi (9810322459).	

Part - II: English -IV

(All the Undergraduate Programmes)

English for Competitive Examinations

Course Code	Course Name	Category	Hours / Week	Credits
24ENG42L	English-IV	Language-II	4	3

Course Objectives

The course intends to cover

- Essential Language Skills for Competitive Exams.
- Grammatical Mastery and Writing Skills for confident formal communication.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Identify grammatical errors with precision and write with clarity and accuracy.	K1
CLO2	Identify, comprehend and use a wide range of vocabulary to enhance verbal expression.	K2, K3
CLO3	Construct structured essays, reports, and formal letters with clarity and coherence.	K3
CLO4	Interpret diverse texts using strategic reading techniques to analyze content and answer comprehension questions effectively	K3
CLO5	Understand and employ the technical and administrative terms to excel in the career.	K2, K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - II: English - IV

Unit	Content	No. of Hours
I	**Grammar** Parts of Speech, Concord, Tenses, Active Voice and Passive Voice, Types of Sentences - Statement, Interrogative, Imperative, Exclamatory, Transformation of Statements into imperatives, Interrogatives into Statements, Assertive into Negatives, Exclamatory Sentences into Statements, Imperatives into Inquisitive Interrogatives, Imperatives into Appreciative Statements, Verbs, Main Verbs and Auxiliary Verbs, Regular and Irregular Verbs	12
II	**Grammar** Infinitives, Gerunds, Participles, Question Tags, Sentence Patterns, Types of Sentences - Simple, Compound and Complex, Phrases and Clauses, Degrees of Comparison - Positive, Comparative & Superlative, Direct into Indirect and Indirect to Direct, Synthesis of Sentences, Punctuations,	12
III	**Vocabulary and Writing Skills** Synonyms, Antonyms, Homonyms, Homophones, Collocations, Idioms & Phrases, Phrasal verbs, Spelling of words, Correct usage of words, One word substitution, Word Creation, Singular and plural (including Zero plural), Derivatives, Abbreviations, British and American English, Compound words and Figures of speech. Letter writing (formal and informal) - Types of Letters, Precis Writing, Jumbled sentences, Finding out the right order of sentences, Making queries, Inferences, Blanks, Substitutions.	12
IV	**Reading Comprehension** Types of Passages (Narrative, Argumentative, Factual, Descriptive),Unseen passages (News Paper, Headlines, Editorials, Government related News), Question Types - Strong question, Weak question, Match the following, Sentence Completion, Ascertainment of facts	12
V	**Administrative Vocabulary & Translation** Marketing and Sales, Human Resource, Finance and Operation, Organization and Management, Office Procedures and Document Word Translation, Sentence Translation, Tense related translation tasks, Tense / Voice related tasks. (**Simple words - Basic Level**)	12
	Total Hours	**60**

Reference Books	
1.	Bhatnagar, R. P., & Bhargava, R. (2017). English for Competitive Examinations (3rd ed.). New Delhi: Laxmi Publications.
2.	Wren, P. C., & Martin, H. (2007). High School English Grammar & Composition (11th ed.). New Delhi: S. Chand & Company
3.	Gupta, S. C. (2014). English Grammar & Composition (2nd ed.). Meerut: Arihant Publications
4.	Aggarwal, R. S., & Aggarwal, V. (2022). Quick Learning Objective General English (Revised ed.). New Delhi, S. Chand Publishing.
Web Resources (Swayam/NPTEL)	
1.	https://onlinecourses.nptel.ac.in/noc24_hs73/preview

Course Code	Course Name	Category	Hours / Week	Credits
24BCO43C	Corporate Accounting - II	Core - VIII	6	4

Course Objectives

The course intends to cover

- Amalgamation, absorption and reconstruction.
- Final statements of banking companies.
- Accounts of public sector companies.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction	K1-K2
CLO2	Apply and alter the share capital and internal reconstruction	K3
CLO3	Understand the accounting procedure of non-performing assets	K1-K2
CLO4	Prepare consolidated accounts of holding companies	K3
CLO5	Analyze the accounting statements of Public sector companies (electricity companies)	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	1	3	2	2
CLO2	3	1	2	3	2
CLO3	2	2	3	2	2
CLO4	2	2	2	2	1
CLO5	2	3	2	3	1
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core - VIII: Corporate Accounting - II

Unit	Content	No. of Hours
I	**Amalgamation, Absorption & External Reconstruction** Methods of Purchase Consideration: Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	18
II	**Alteration of Share Capital - Internal Reconstruction** Modes of Alteration - Internal Reconstruction - Conversion of Stock - Increase and Decrease of Capital - Reserve Liability.	18
III	**Accounting of Banking Companies** Balance Sheet as Per Banking Regulation Act 1949. Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c.	18
IV	**Consolidated Financial Statements** Holding and Subsidiary Company: Introduction - Legal Requirements Relating to Presentation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	18
V	**Double Accounts System** Statement of Accounts for Electricity Companies -Treatment of Repairs and Renewals - Indian Accounting Standards (upto AS 20) - Financial Reporting Practice (Theory only)	18
Theory - 20% & Problems - 80%		
	Total Hours	**90**

Text Books	
1.	Jain S.P and Narang.K.L, (2021), Advanced Accountancy (Vol I), Kalyani Publishers, New Delhi.
2.	Dr. Raman K. S and Dr. Arulanandam M. A, (2023), Advanced Accountancy, (Vol. II), Himalaya Publishing House, Mumbai.
3.	Gupta.R.L and Radhaswamy.M, (2015), Advanced Accountancy (Vol I), Sultan Chand & Sons, New Delhi.
4.	Shukla.M.C and Grewal.T.S, (2018), Advanced Accounts (Vol.II), Sultan Chand & Sons, New Delhi.
5.	Reddy.T.S and Murthy.A, (2023), Corporate Accounting II, Margham Publishers, Chennai.
Reference Books	
1.	Bhusan Kumar Goyal, (2024), Corporate Accounting, (4th ed.) Taxmann Publications, New Delhi.
2.	Shukla M.C, (2017), Advanced Accounting, Sultan Chand & Sons, New Delhi.
3.	Anil kumar.S, Rajesh kumar.V, Mariyappa.B, (2017), Advanced Corporate Accounting, Himalaya Publishing House, New Delhi.
4.	Prasantha Athma, Financial Accounting II, (2016), Himalaya Publishing House, New Delhi.
Web Resources (Swayam / NPTEL)	
1.	https://onlinecourses.nptel.ac.in/noc21_mg93/preview
2.	https://onlinecourses.swayam2.ac.in/cec24_mg11/preview
3.	https://onlinecourses.nptel.ac.in/noc25_mg69/preview

Course Code	Course Name	Category	Hours / Week	Credits
24BCO44C	E - Commerce	Core - IX	4	3

Course Objectives

The course intends to cover

- E-Commerce and its business models.
- E-Marketing and E-CRM Strategies.
- Payment methods and security mechanisms in E-Commerce.
- Applications and Future trends in E-Commerce

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the concepts, types, and frameworks of e-commerce.	K1-K2
CLO2	Apply the various E-Commerce business models.	K3
CLO3	Apply e-marketing, CRM, and SCM concepts in the context of e-commerce.	K3
CLO4	Demonstrate understanding of digital payment mechanisms, security challenges, and cyber laws.	K3
CLO5	Generalize the role of e-commerce applications and future trends in E-Commerce.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	1	3	2	2
CLO2	3	1	2	3	2
CLO3	2	2	3	2	2
CLO4	2	2	2	2	1
CLO5	2	3	2	3	1
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core - IX: E-Commerce

Unit	Content	No. of Hours
I	**Introduction to E-Commerce:** **Fundamentals of E-Commerce:** Meaning, Definition, Scope, Evolution, Advantages and Disadvantages of E-Commerce. E-Commerce Vs Traditional Commerce. **Types of E-Commerce Models:** Business-to-Business (B2B), Business-to-Consumer (B2C), Consumer-to-Consumer (C2C), Consumer-to-Business (C2B), Government-to-Citizen (G2C), Government-to-Business (G2B). **E-Commerce Value Chains:** Information Transaction and Logistics flow - Disintermediation and re-intermediation.	12
II	**Business Models and Strategies in E-Commerce:** **Business Models:** Storefront Model, Portal Model, Marketplace Model, Direct-to-Consumer (D2C) - Aggregator model, Hybrid Models and Omnichannel Model. **Revenue Models:** Transaction-based, Subscription-based, Advertising-based - Affiliate and Referral models - Freemium and Pay-Per-Use models.) **E-Tailing:** Meaning, Types, Advantages and Disadvantages. **Emerging Business Models:** Social commerce and influencer-driven sales, Collaborative commerce and sharing economy, Subscription businesses models.	12
III	**E-Marketing and E- CRM (Customer Relationship Management):** **E-Marketing and Strategies:** Meaning, Evolution, Features, Merits and Demerits of E-Marketing. **Strategies:** Search Engine Optimization, Search Engine, Social Media, Influencer, Affiliate and Performance Based Marketing. **E-CRM and Strategies:** Meaning, Features, Benefits, Role, Merits and Demerits of CRM in E-Commerce. Customer data collection and personalization strategies - AI-driven chatbots and recommendation engines.) **Tools:** Salesforce, Zoho CRM, HubSpot.	11
IV	**Payment Systems and Security:** **E-Banking and E-Finance: Online Payment Systems:** Card Transactions, Net Banking, Mobile Banking using Digital Wallets, UPI and QR Code payments. **Digital Security Mechanisms:** Encryption and digital signatures, Cryptocurrency & Blockchain-based payments. **Authentication Methods:** Passwords, OTP, Biometrics - Two-factor and Multi- factor Authentication. **Risks and Challenges:** Online Frauds, Phishing, Spoofing, Ransomware - Hacking and Identity Theft - Data Privacy Issues.	13
V	**Applications & Future of E-Commerce:** **Applications in Different Sectors:** Retailing, Banking, Finance, Insurance, Travel, Tourism, Education, Healthcare and E-Governance Applications (E-Seva, Aadhar, E-KYC). **Emerging Technologies in E-Commerce:** Artificial Intelligence (chatbots, product recommendations) - Blockchain for payments & supply chain - Augmented Reality (AR) & Virtual Reality (VR) in retail - Metaverse commerce & Web 3.0 trends. **Future of E-Commerce:** The role of 5G, IoT, and smart devices in shaping the next phase. **Challenges**: Competition, data privacy, and sustainability. **Opportunities:** Rural E-Commerce and Cross-border trade.	12
	Total Hours	**60**

Text Books

1	Kenneth C. Laudon, Carol Guercio Traver, (2016), E-Commerce: Business, Technology,Society (4th ed.), Pearson Education Limited, Bangalore.
2	Joseph P.T, (2015), E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi.

Reference Books	
1	Arif Hasan, Dinesh Gupta, Deepti Verma, Shivang Dwivedi, (2023), E-Commerce and its Applications, Book Rivers Publication, Lucknow.
2	Joseph. S.J, (2023), E-Commerce An Indian Perspective, (7th ed.), PHI Learning Pvt. Ltd., New Delhi.
Web Resources (Swayam / NPTEL)	
1	https://onlinecourses.swayam2.ac.in/cec19_cm01/preview
2	https://onlinecourses.swayam2.ac.in/nou21_cm14/preview

Course Code	Course Name	Category	Hours/Week	Credits
24BCO45P	Fintech Advanced Applications and Emerging Trends	Core Lab - III	4	3

Unit	Content	No. of Hours
I	**Introduction to Advanced FinTech Applications:** Overview of next-gen FinTech trends - Role of FinTech in banking, payments, lending, and insurance - Emerging job roles in FinTech (product, risk, compliance, analytics). **Exercises on Exploring FinTech tools and platforms (Razorpay, PayU, Cred):** 1. Exploring FinTech platforms like Razorpay, PayU, and Cred. 2. Understanding FinTech business models and their revenue sources. 3. Identifying job roles in the FinTech ecosystem.	10
II	**Digital Lending & Wealth Tech:** Peer-to-Peer (P2P) lending and Buy Now Pay Later (BNPL) - Robo-advisory and algorithmic investing - Alternative credit scoring models. **Exercises on digital lending platforms and investment robo-advisors:** 4. Analyzing case studies on P2P lending (Lendingkart, Faircent). 5. Simulating credit approval using alternative data models. 6. Exploring robo-advisory platforms like Zerodha's Coin.	12
III	**Blockchain, Cryptocurrencies, and DeFi:** Fundamentals of blockchain and smart contracts - DeFi protocols: Liquidity pools, staking, decentralized exchanges (DEX) - Central Bank Digital Currencies (CBDCs) and stablecoins. **Exercises on Simulating blockchain transactions using testnet wallets:** 7. Creating a blockchain wallet and testing cryptocurrency transactions. 8. Understanding DeFi platforms and their working (Aave, Uniswap). 9. Case study on Central Bank Digital Currencies (CBDCs).	12
IV	**AI and Machine Learning in Finance:** AI-driven fraud detection and anti-money laundering (AML) - Predictive analytics in credit risk assessment - Chatbots and conversational AI in banking. **Exercises on Exploring AI-powered financial analytics tools:** 10. Exploring AI-powered fraud detection techniques. 11. Using predictive analytics for credit scoring (non-coding approach). 12. Experimenting with chatbots in digital banking (e.g., HDFC EVA).	12
V	**Capstone Project & Case Studies:** Role of RegTech in compliance and fraud prevention - Key regulatory frameworks: GDPR, RBI guidelines, Open Banking - Career paths in FinTech and skill-building strategies. **Case Studies:** 1.How Reg Tech improves compliance monitoring. 2.Resume-building for FinTech job roles. 3.Group mock interviews for FinTech careers.	14
	Total Hours	**60**

Text Books	
1.	Susanne Chishti, (2025), The FINTECH Book, Wiley.
2.	Brett King (2018), Bank 4.0: Banking Everywhere, Never at a Bank, Wiley.
Reference Books	
1.	Vivek Dubey, Awadhesh Singh , Ashish Jain, Sudeesh Pillai, Geetha Raghuraj, Saumya Ranjan Pradhan,(2025), The Journey of FinTech: Fintellectual Minds Exploring FinTech Through Gen AI Lens, Notion Press, Chennai.
2.	Chandrahaus Chavan & Atul Patankar (2024), Introduction to FinTech (1st ed.), Pearson Publishers, Bangalore.
Web Resources (Swayam / NPTEL)	
1.	https://nptel.ac.in/courses/110106072

Course Code	Course Name	Category	Hours / Week	Credits
24BCO46A	Business Mathematics and Statistics	Allied - IV	4	3

Course Objectives

The course intends to cover

- Understanding of series and statistical methods for organizing and summarizing data.
- Equipping learners with skills in applying measures of dispersion, correlation, regression, and financial mathematics for problem-solving and decision-making.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recall the basic laws of ratio, proportion, variation, indices, and logarithms.	K1
CLO2	Understand the concept of arithmetic and geometric series, interest, and annuities with types.	K2
CLO3	Determine the various measures of central tendency	K2
CLO4	Apply measures of dispersion and Index numbers to summarize data variability	K3
CLO5	Apply correlation, regression and time series to analyze variable relationships.	K3
K1 - Remember; **K2 -** Understand; **K3 -** Apply.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	2	3	1	2
CLO2	1	1	2	1	2
CLO3	2	2	3	1	2
CLO4	2	2	3	1	2
CLO5	2	2	3	1	2
3 - Substantial (high)		**2 - Moderate (medium)**		**1 - Slight (low)**	

Allied IV: Business Mathematics and Statistics

Unit	Content	No. of Hours
I	**Ratio:** Introduction-inverse-types, **Proportion:** difference between ratio and proportion - continued proportion - common value techniques -properties **variations**: Direct, indirect and joint variation. **Indices:** Theory of indices-laws of indices and **Logarithms:** Introduction - properties.	12
II	**Interest and Annuity:** Arithmetic series - geometric series - simple interest-compound interest - annuity - meaning- types of annuity.	12
III	**Measures of Central Tendency**: Arithmetic mean, geometric mean, harmonic mean, median, mode.	12
IV	**Measures of Dispersion:** Range - quartile deviation - standard deviation - coefficient of variance. Index number - weighted and unweighted	12
V	**Correlation:** Introduction- Karl Pearson's co-efficient of correlation - Spearman's Rank Correlation - simple linear regression - two regression lines. Analysis of Time Series - secular trend.	12
	Total Hours	**60**
Text Books		
1.	Navnitham.P.A, Lakshmi.M.S.V (2025), Business Mathematics, Statistics & OR, Jai publishers. Unit I: Pg. No. 622 - 665	
2.	Navnitham.P.A, Lakshmi.M.S.V (2022), Business Mathematics and statistics, Jai publishers. Unit II - Pg. No.1-15, 17-29, 43-61, 65-75. Unit III - Pg. No. 159-183,196-271. Unit IV- Pg. No. 301-311,325-340,360-368,444-456. Unit V - Pg. No. 503-522,540-554,579 - 601.	
Reference Books		
1.	Sharma.J.K (2014), Fundamentals of Business Statistics, Vikas Publishing House, Noida.	
2.	Bhardwaj.R.S (2019), Business Mathematics & Statistics, Scholar Tech Press, New Delhi.	
Web Resources (Swayam / NPTEL)		
1.	https://nptel.ac.in/courses/111106164	

Course Code	Course Name	Category	Hours / Week	Credits
24BCO47P	Lab: Business Documentation in Practice	SEC - II (Practice Workshop)	2	2

Unit	List of Programs	No. of Hours
I	**Basics of Banking:** 1. Opening online bank account. (Savings Account) 2. Initiating transactions through Online Banking & Mobile Banking.	6
II	**Basics of Insurance:** 3. Applying for Life Insurance 4. General Insurance (Health and Vehicle)	6
III	**Basics of Post Office:** 5. Opening a post office account. (Savings, RD, FD) 6. Post Office schemes - National Savings Certificate, Kisan Vikas Patra, Sukanya Samriddhi Yojana, Senior Citizens Savings Scheme and Monthly Income Scheme.	6
IV	**Basics of Stock Market:** 7. Setting Up a Demat Account. 8. Basic Stock Trading Simulation. 9. Basics of Crypto and Forex Trading	6
V	**Basics of Tax Filing:** 10. Filing of Income Tax Returns (Old and Default Regime). 11. Using Tax Software for E-Filing.	6
	Total Hours	**30**
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/imb23_mg59/preview	

Course Code	Course Name	Category	Hours / Week	Credits
24IDT4AE	Innovation and Design Thinking	AECC - IV	2	2

Course Objectives

The Course intends to cover

- The principles and practices of innovation and design thinking.
- Creative problem-solving skills, and impactful solutions across diverse contexts.
- The user-centered research techniques, and practical tools to generate, prototype.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the design thinking methodology for solving real-world problems.	K2
CLO2	Generate, prototype, and test innovative ideas.	K3
CLO3	Frame human-centered solutions and present them effectively.	K3
CLO4	Enhance their confidence in collaborative approaches to problem solving.	K3
CLO5	Integrate innovation strategies into business, social, and creative contexts to drive sustainable impact.	K4
K2 - Understand; **K3** - Apply ; **K4** - Evaluate		

Ability Enhancement Compulsory Courses (AECC) - IV: Innovation and Design Thinking

Unit	Content	No. of Hours
I	**Principles of Design Thinking:** Usability, Human-centeredness, Empathy, Iteration. **Types of Innovation:** Product, Process, Business Model, Social Innovation.	6
II	**Empathy & Defining The Problem:** Understanding users - observation - ethnographic research - interviews - Empathy maps and personas - Identifying user pain points - Problem framing vs. problem solving.	6
III	**Ideation & Creativity Tools:** Divergent vs. Convergent Thinking - Brainstorming and mind mapping techniques - SCAMPER. Idea selection and prioritization frameworks.	6
IV	**Prototyping & Experimentation:** Low-fidelity vs. High-fidelity prototyping - Storyboarding, sketching, mock-ups, and role-playing - Rapid prototyping with simple materials.	6
V	**Testing & Feedback:** Testing prototypes with users - Iteration and learning from feedback. **Innovation Strategy & Implementation :** Scaling ideas into innovations - Measuring innovation impact - Barriers - Design Thinking for social change and sustainability.	6
	Total Hours	**30**
Text Books		
1	Kelley, T., & Kelley, D. (2013). Creative Confidence: Unleashing the Creative Potential Within Us All. Crown Business.	
2	Dan Saffer, Designing for Interaction, New Riders Publications, 2010.	
Reference Books		
1	Plattner, H., Meinel, C., & Leifer, L. (Eds.). (2018). Design Thinking Research: Making Distinctions: Collaboration versus Cooperation. Springer.	
2	Liedtka, J., & Ogilvie, T. (2011). Designing for Growth: A Design Thinking Tool Kit for Managers. Columbia University Press.	
3	Martin, R. (2009). The Design of Business: Why Design Thinking Is the Next Competitive Advantage. Harvard Business Press.	
Web Resources (Swayam / NPTEL)		
1	https://onlinecourses.nptel.ac.in/noc22_mg32/preview	
2	https://onlinecourses.swayam2.ac.in/imb23_mg65/preview	
3	https://onlinecourses.nptel.ac.in/noc20_hs08/preview	

Course Code	Course Name	Category	Hours/Week	Credits
24IPR4AE	Intellectual Property Rights	AECC - IV	2	2

Course Objectives

This course intends to cover

- Identify the objectives, forms, duration, and scope of protection for different types of intellectual property.
- Understand the global IP framework and India's compliance challenges.
- Recognize the role of IP as a policy tool for national, economic, social, and cultural growth.
- Gain knowledge of substantive laws and procedural mechanisms of IP in India.
- Analyze recent national and global trends in intellectual property rights.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the core principles of intellectual property protection.	K2
CLO2	Identify the key concepts and principles of trademarks.	K2
CLO3	Comprehend the legal implications and rights under copyright law.	K3
CLO4	Understand the legal consequences of patents and trade secrets.	K2
CLO5	Comprehend IP rights for plant varieties and farmers, along with their legal and social aspects.	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze		

Ability Enhancement Compulsory Course (AECC) - IV: Intellectual Property Rights

Unit	Content	No. of Hours
I	**Introduction to Intellectual Property:** Introduction, types of intellectual property, international organizations, agencies and treaties, importance of intellectual property rights.	6
II	**Trade Marks:** Purpose and function of trademarks, acquisition of trade mark rights, protectable matter, selecting, and evaluating trade mark, trade mark registration processes.	6
III	**Law of Copy Rights:** Fundamental of copy right law, originality of material, rights of reproduction, rights to perform the work publicly, copy right ownership issues, copy right registration, notice of copy right, international copy right law**.**	6
IV	**Law of Patents, Trade Secrets:** Foundation of patent law, patent searching process, ownership rights and transfer. Trade Secrets: Trade secrete law, determination of trade secrete status, liability for misappropriations of trade secrets, protection for submission, trade secrete litigation.	6
V	**Protection of Plant Varieties and Farmers' Rights:** Introduction -Meaning and Definition - Registrable Varieties of Plants - Procedure for Registration - Plant Varieties Protection.	6
	Total Hours	**30**
Text Books		
1	V K Ahuja - Law Relating To Intellectual Property Rights - Lexis Nexis; Third Edition , 2017.	
2	Elizabeth Verkey - Intellectual Property Law and Practice - Eastern Book Company - 2018.	
3	S R Myneni - Law of Intellectual Property - Asia Law House - 2021.	
Reference Books		
1	B.L. Wadehra - Law Relating To Intellectual Property - Universal Law Publishing House, New Delhi , 2011.	
2	Avtar Singh - Intellectual Property Law - Eastern Book Company - 2015.	
Web Resources (Swayam/NPTEL)		
1	https://onlinecourses.nptel.ac.in/noc22_hs59/preview	

Course Code	Course Name	Category	Hours / Week	Credits
24END4AE	Entrepreneurship Development	AECC - IV	2	2

Course Objectives

This course intends to cover

- Basics of starting and managing entrepreneurial ventures.
- Tools for planning, funding, and entrepreneurial growth.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the concept of entrepreneurship.	K2
CLO2	Gain knowledge on entrepreneurial motivation	K2
CLO3	Apply business idea evaluation	K3
CLO4	Create systematic Business plan	K3
CLO5	Analyse business finance and support	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse		

Ability Enhancement Compulsory Course - IV: Entrepreneurship Development

Unit	Content	No. of Hours
I	**Entrepreneurship:** Meaning of Entrepreneurship - Characteristics, Functions and Types of entrepreneurs - Intrapreneur vs. Entrepreneur - Need for Entrepreneurship in economic development - Contribution to GDP, Employment, Innovation.	5
II	**Entrepreneurial Motivation:** Meaning - Need for Achievement Theory - Risk-taking Behaviour - Innovation and Entrepreneur - Economic & non-economic factors affecting entrepreneurial growth.	5
III	**Business Ideas:** Sources of Business Ideas & Opportunity Identification - Idea generation techniques (Brainstorming, Design Thinking). Business incubation - Technical Assistance for small business - Preparation of Feasibility Reports, Legal Formalities and Documentation	7
IV	**Business Plan:** Meaning and importance of Business Plan - Structure and components - Market Study.	7
V	**Entrepreneurial finance:** Sources of finance (Bank, Angel investors, Venture Capital, Crowdfunding, Mudra Loans) - Institutional support to entrepreneurs (DIC, KVIC, EDII and MSME).	6
	Total Hours	**30**

Text Books	
1	C.B. Gupta and N.P. Srinivasan (2020), Entrepreneurship Development, Sultan Chand and Sons.
2	Dr. Vasant Desai and Dr. Kulveer Kaur (2021), Entrepreneurship Development and Management, Himalaya Publications.
Reference Books	
1	Dr. Jayashree Suresh (2021), Entrepreneurial Publications, Margham Publications
2	S S Khanka (2020), Entrepreneurial Development, Sultan Chand and Sons, New Delhi.
Web Resources (Swayam/NPTEL)	
1	https://onlinecourses.nptel.ac.in/noc25_mg95/preview

Components for Internal Assessment and Distribution of Marks for CIA and ESE (Theory)

Max Marks	Marks for		Components for CIA						
100	CIA	ESE	CIA		Model		Attendance	Active Engagement	Total
	25	75	Actual	Weightage	Actual	Weightage	5	5	25
			50	**5**	75	**10**			

Question Paper Pattern

Component	Duration in Hours	Section A			Section B			Section C			Total
		Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	
CIA	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam / **ESE**	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

Components for Internal Assessment and Distribution of Marks for CIA (Lab)

Max Marks	Marks for		Components for CIA						
	CIA	ESE	Test		Model		Experiments / Programs	Observation	Total
100	40	60	Actual	Weightage	Actual	Weightage	Marks	**5**	**40**
			50	**10**	60	**15**	**10**		

Examination Pattern

Component	Duration in Hours	Marks			Total Marks
		Practical Exam	Record	Weightage	
Test	2	50	-	**10**	50
Model	3	60	-	**15**	60
Experiments	-	-	-	**10**	10
Observation	-	-	-	**05**	05
		Total Marks - CIA		**40**	**40**
ESE	3	50	10	-	**60**

Components for and Distribution of Marks for ESE (Theory) Ability Enhancement Compulsory Courses (AECC) & Question Paper Pattern

Duration in Hours	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Online	MCQ	50	50x1=50

Semester - 5

Semester - 5									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
24BCO51C	III	Core - X	Cost Accounting	6	3	25	75	100	4
24BCO52C	III	Core - XI	Banking Theory Law and Practice	5	3	25	75	100	4
24BCO53C	III	Core - XII	Income Tax Law and Practice	6	3	25	75	100	4
24BCO54C	III	Core - XIII	Business Applications Software	4	3	25	75	100	3
24BCO55P	III	Core Lab - IV	**Lab:**Computer Applications Practical: MS Word,MS Excel and Tally 9.2	4	3	40	60	100	2
24BCO5AE	III	Elective - I	International Trade **(International Business)**	5	3	25	75	100	3
24BCO5BE			Investment Management **(Wealth Management)**						
24BCO5CE			Advertising and Salesmanship **(Marketing)**						
24BCO56I	III	SEC	Internship	-	-	50	-	50	2
			Total	**30**				**650**	**22**

Course Code	Course Name	Category	Hours / Week	Credits
24BCO51C	Cost Accounting	Core - X	6	4

Course Objectives

The Course intends to cover

- Concepts and various components of costing.
- Preparation of accounts under process costing.
- Techniques of operating costing.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recall the concepts of cost accounting and costing methods.	K1
CLO2	Understand the various elements of cost	K2
CLO3	Apply wage payment systems in labour cost calculations.	K3
CLO4	Apply costing procedures under process costing.	K3
CLO5	Analyze operational costing, contract costing, and reconcile cost and financial accounts.	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	3	3	3
CLO3	3	3	3	3	3
CLO4	3	3	2	2	2
CLO5	3	3	2	2	2
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core - X: Cost Accounting

Unit	Content	No. of Hours
I	**Cost Accounting:** Definition - Meaning and Scope - Objectives of Cost Accounting - Advantages and Limitations - Types and Classification of Costs - Elements of Cost (Material, Labour and Overheads) - Cost Centre and Cost Unit - Costing as an Aid to Management - Methods of Costing - Techniques of Costing (Absorption Costing and Marginal Costing - basic idea) - Preparation of Cost Sheet - Tender and Quotation.	15
II	**Material Control:** Meaning and Objectives of Material Control - Need for Material Control - Levels of Material Control - Economic Order Quantity (EOQ) - ABC Analysis - Perpetual Inventory System. **Purchase and Stores Control**: Purchasing of Materials - Purchase Procedure and Documentation - Requisition for Stores - Stores Control - Methods of Valuing Material Issues.	20
III	**Labour & Overheads:** Meaning and Classification of Labour Cost (Direct and Indirect Labour) - Time Keeping and Time Booking. **Methods of Wage Payment**: Time Rate System, Piece Rate System, **Incentive Schemes**: Halsey and Rowan Plans. Idle Time: Causes and Treatment, Control over Idle Time. Overtime - Labour Turnover. **Overheads:** Meaning and Classification of Overheads - Allocation and Apportionment of Overheads - Absorption of Overheads - **Methods of Absorption**: Labour Hour Rate, Machine Hour Rate.	17
IV	**Process Costing:** Meaning - Features of Process Costing - Applicability of Process Costing - **Process Losses** (Normal Loss and Abnormal Loss) - Abnormal Gain. **Treatment of Process Losses**: Wastage and Scrap. Distinction between Waste, Scrap, Defectives and Spoilage. **Preparation of Process Accounts**. (Excluding Inter-Process Profits and Equivalent Production).	18
V	**Operating Costing:** Meaning and Definition - Features of Operating Costing - Transport costing - Power house Costing - Costing for Cinema Theatres - Costing for lodging houses. **Contract Costing:** Meaning and Definition - Features of Contract Costing - Contract Account - Work Certified and Work Uncertified - Profit on Incomplete Contracts (Simple Problems). **Reconciliation of Cost and Financial accounts:** Meaning - Need for reconciliation - Causes for Disagreement in Profits - Preparation of Reconciliation Statement.	20
Theory - 40% & Problems - 60%		
	Total Hours	**90**

Text Books

1. Reddy.T.S. and Hari Prasad Reddy, (2021), Cost Accounting, Margham Publications, Chennai.
2. Jain.S.P. and Narang.K.L., (2025), Cost Accounting Principles and Practice (Revised ed.), Kalyani Publishers, New Delhi.

Text Books	
3.	Pillai. R.S.N. and Bagavathi. V. (2023), "Cost Accounting", Sultan Chand, New Delhi.
Reference Books	
1.	Iyyangar.S.P., (2023), Cost Accounting (11th ed.), Sultan Chand, New Delhi.
2.	Saxena.V.K, (2024) Cost Accounting, (8th ed), Sultan Chand, New Delhi.
3.	Arora M.N., (2024), Cost Accounting Principles and Practice, (14th ed), Sultan Chand, New Delhi.
Web Resources (Swayam /NPTEL)	
1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg146
2.	https://onlinecourses.nptel.ac.in/noc19_mg38/preview
3.	https://onlinecourses.nptel.ac.in/noc25_mg108/preview

Course Code	Course Name	Category	Hours / Week	Credits
24BCO52C	Banking Theory Law and Practice	Core - XI	5	4

Course Objectives

The course intends to cover

- Meaning, types and functions of banks
- Banking Regulation Act, Central Bank and State Bank of India.
- Relationship between banker and customer.
- Concept and operation of cheques, procedures relating to loans and advances.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the concept of banking and banking system	K1- K2
CLO2	Outline the functions of different types of banks	K2
CLO3	Analyze the relationship between banker and customer	K3
CLO4	Describe the features and types of cheques	K3
CLO5	Analyse the process of loans and advances in banks	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	2	3	3
CLO3	3	3	3	3	3
CLO4	3	3	2	2	2
CLO5	3	3	3	2	2
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core - XI: Banking Theory Law and Practice

Unit	Content	No. of Hours
I	**Introduction to Banking:** Origin of Banking - Definition and Functions Banks - Classification of Indian Banking System. **Banking Systems:** Unit Banking - Branch Banking - Universal Banking - Commercial Banks - Functions of Commercial Banks - Balance Sheet of Commercial Banks - Credit Creation by Commercial Banks - Banking Markets.	15
II	**Central Bank:** Meaning - Functions of Central Bank - Credit Control Measures - Quantitative and Selective Credit Control Measures - Role of Reserve Bank of India in regulating and controlling banks. **State Bank of India**: Significance and Functions. **Commercial Banks and Rural Financing**: Role of Commercial Banks - Regional Rural Banks - Co-operative Banks.	15
III	**Banking Regulation Act 1949**: Meaning - Important Provisions - Secrecy of Customer Accounts - Opening of Bank Accounts - Special Types of Customers (Minor, Joint Account, Partnership, Companies) - Types of Deposits - Bank Pass Book. **Banker and Customer**: Definition of Banker and Customer - General and Special Relationship - Rights and Duties of Banker and Customer - Banker's Lien - Collecting Banker and Paying Banker. **Digital Payment Systems**: Online Account Opening - Internet Banking - Mobile Banking - Online Fund Transfer.	15
IV	**Cheque and Negotiable Instruments:**Meaning and Definition - Essentials of a Valid Cheque - Types of Cheques - Crossing of Cheques - Endorsement of Cheques. **Payment of Cheques**: Duties of Paying Banker - Statutory Protection to Paying Banker - Refusal of Payment (Dishonour of Cheques). **Collecting Banker**: Duties and Statutory Protection - Holder and Holder in Due Course: Meaning, Rights and Duties.	15
V	**Loans and Advances:**Meaning and Types of Loans and Advances - Principles of Lending - Lending Policies of Commercial Banks**. Forms of Securities**: Lien, Pledge, Hypothecation, Mortgage. Advance against Documents of Title to Goods - Position of Surety. **Banking Instruments and Services**: Letter of Credit - Bills of Exchange and Supply Bills - Purchase and Discounting of Bills - Travellers Cheque - Credit Cards.	15
	Total Hours	**75**

Text Books

1.	Shekhar K. C., & Lekshmy Shekhar, (2022), Banking Theory and Practice, (21st ed.). Sultan Chand & Sons, New Delhi.
2.	Gordon, E & Natarajan.K, (2023), Banking: Theory, Law and Practice, (29th rev. ed.). Himalaya Publishing House Pvt. Ltd., Mumbai.
3.	Sundharam K.P.M, & Varshney.P.N, (2022), Banking Theory, Law and Practice, (21st ed. reprint) Sultan Chand & Sons, New Delhi.

Reference Books

1.	Indian Institute of Banking and Finance, (2023), Banking Regulations & Business Laws, Macmillan Publishers, Chennai.
2.	Kandasami K.P., (2010), Banking Theory Law & Practice, Sultan Chand & Sons., New Delhi.

Web Resources (Swayam /NPTEL)

1.	https://online-degree.swayam2.ac.in/ncu25_01_c01_s1_el13/preview
2.	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec26_mg04
3.	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg06

Course Code	Course Name	Category	Hours / Week	Credits
24BCO53C	Income Tax Law and Practice	Core - XII	6	4

Course Objectives

The course intends to cover

- Basic concepts of Income Tax and related terminologies.
- Methods of computing income under various heads of income.
- Procedure for calculating tax liability under Income Tax provisions.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recall various terminologies related to income tax.	K1
CLO2	Understand the method of calculating and levy of tax.	K2
CLO3	Apply tax laws and relevant provisions in tax computation.	K3
CLO4	Apply provisions relating to set-off and carry forward of losses in computation personal income.	K3
CLO5	Compute income and compute tax liability.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	3	3	3
CLO3	3	3	3	3	3
CLO4	3	3	2	2	2
CLO5	3	3	2	2	2
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core XII: Income Tax Law and Practice

Unit	Content	No. of Hours
I	**Income Tax Act**: Basic Concepts - Definitions - Assessment year - Previous Year - Assessee - Scope of Income - Charge of Tax - Residential Status - Exempted Income.	18
II	**Heads of Income:** **Income from Salaries:** Components of Salary - Allowances and Perquisites - Deductions from Salary - Computation of Salary Income **Income from House Property:** Types of Property - Annual Value determination - Deductions under section 24 - Computation of House Property Income.	18
III	**Business and Other Income:** Profit and Gains of Business or Profession - Allowable and Disallowable Expenses - Computation of Business Income. **Income from Other Sources:** Types of Incomes covered - Deductions and Exemptions under other sources.	18
IV	**Capital Gains**: Meaning and types - Short-term and Long-term capital gains - Transfer of capital assets - Cost of acquisition and cost of improvement - Indexation - Computation of capital gains - Exemptions under capital gains **Deductions from Gross Total Income:** Meaning and scope - Deductions under Chapter VI-A - Section 80C deductions - Section 80D (medical insurance) - Section 80G (donations) - Other eligible deductions - Conditions and limits for deductions.	18
V	**Computations of tax liability:** Set-off and Carry forward of losses - Aggregation of Income - Computation of Tax liability - ***Integrating Artificial Intelligence in Tax Administration***- Assessment of Individuals.	18
Theory - 20% & Problems - 80%		
	Total Hours	**90**

Text Books	
1.	Gaur. V. P., Narang D. B., Puja Gaur, Rajeev Puri (2025), Income Tax Law and Practice - Assessment Year 2025-26, (53rd ed.), Kalyani Publishers, Chennai.
2.	Mehrotra. H.C., Goyal. S.P, (2024), Income Tax Law and Accounts - Assessment Year 2025 -26, (66th ed.), Sahitya Bhavan Publications, Uttar Pradesh.
3.	Dinkar Pagare, Income Tax Law and Practice - Assessment Year 2025-26, Sultan & Chand Sons, New Delhi.
Reference Books	
1.	Reddy.T.S. and Hari Prasad Reddy, (2025), Income Tax Law and Practice, Assessment Year 2025 -26, Margham Publications, Chennai.
2.	Vinod K. Singhania, (2025), Students Guide to Income Tax, (73rd ed.), Taxmann Publications, New Delhi.
Web Resources (Swayam /NPTEL)	
1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/ini25_cm01
2.	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec25_cm15
3.	https://online-degree.swayam2.ac.in/ncu25_01_c01_s1_el11/preview

Course Code	Course Name	Category	Hours / Week	Credits
24BCO54C	Business Application Software	Core - XIII	4	3

Course Objectives

The course intends to cover

- Microsoft Powerpoint and its working environment.
- Microsoft Access and its working environment.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the basic concept of computer applications using MS-Powerpoint.	K1 - K2
CLO2	Create effective presentation for the business meeting using MS-Powerpoint presentation.	K2
CLO3	Develop databases by creating and modifying tables and designing forms in Microsoft Access.	K3
CLO4	Apply data retrieval techniques and generate reports in Access.	K3
CLO5	Analyze data by sharing information between various applications.	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	2
CLO2	3	3	2	3	3
CLO3	2	3	3	3	3
CLO4	3	3	3	2	2
CLO5	2	2	3	3	3
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Core - XIII: Business Application Software

Unit	Content	No. of Hours
I	**Microsoft PowerPoint:** Introduction, features and applications - Menus, Toolbars and navigation in PowerPoint - Creating, Saving, Opening, and Managing Presentations. **Working with text:** Adding, editing and formatting text, bullet points and numbering**. Adding visual elements:** Images, clipart, shapes, and SmartArt**. Charts and tables:** inserting, formatting, and editing data. **Inserting multimedia:** sounds and audio elements - Applying animations to text and objects - Slide transitions and timing effects - Running and managing slide presentations.	12
II	**Working with PowerPoint**: **Slide Sorter view:** Organizing and rearranging slides - Inserting and formatting Date and Time in slides - Using symbols and special characters. **Slide layout:** selecting and modifying layouts - Slide colour schemes and themes. **Font formatting:** typeface, size, style, and effects. **Introduction to macros in PowerPoint:** Creating and applying custom animations to slides and objects.	12
III	**Microsoft Access:** Features and Applications - Overview of Database Concepts (Tables, Records, Fields) - Creating a Database in Microsoft Access - Creating a Database Using Table Wizard - Understanding Table Structure and Design. **Modifying tables:** Adding, Deleting, and Editing Fields - Changing Data Types and Field Properties - Saving and Managing Database Objects.	12
IV	**Table Management and Forms:** Creating a Table in Microsoft Access - Renaming Columns (Fields) and Managing Field Names - Saving the Database and Database Objects. **Understanding relationships:** Types and Creation of Relationships between Tables. **Introduction to forms:** Purpose and Uses - Creating and Designing Forms for Data Entry - Basic form Customization and Layout.	12
V	**Data Retrieval and Reporting:** Filtering Data in Tables - Basic and Advanced Filtering Techniques. **Querying tables:** Creating and Running Queries - Types of Queries and Criteria Specification - Creating Reports from Tables and Queries - Formatting and Customizing Reports - Creating Mailing Labels Using Reports. **Sharing information between applications:** Import and Export of Data - Linking Access Data with Other Applications (e.g., Word and Excel)	12
	Total Hours	**60**

Text Books	
1.	Rupa Paul Sohom Majumder and Vivekananda Biswas, (2025), MS office an introduction to Word, PowerPoint and Excel, Taurean Publications, Kolkata.
2.	Sanjay Saxena, (2006), MS Office 2000 for Everyone, Vikas Publishing House Private Ltd, Noida.
Reference Books	
1.	Tiwari.J.K., (2023), MS Access, Laxmi Publications Pvt Ltd, Chennai.
2.	Narendra Tiwari, (2015), MS - Access, Narendra Publication, India.
Web Resources (Swayam /NPTEL)	
1.	https://onlinecourses.swayam2.ac.in/nou26_cm04/preview

Course Code	Course Name	Category	Hours / Week	Credits
24BCO55P	Computer Applications Practical: MS Word, MS Excel and Tally 9.2	Core Lab - IV	4	2

Unit	List of Programs	No. of Hours
I	**MS Word:** 1. Create the front page of a newspaper using MS Word by incorporating headings, columns, images, and proper text formatting. 2. Type a document and perform the following: i. Convert a paragraph into a two-column format (cash book style) ii. Format a paragraph using bullets or numbering iii. Use the Find and Replace feature to substitute a specific word with another throughout the document. 3. Prepare a well-structured class timetable using the table feature, including appropriate rows, columns, and formatting. 4. Prepare an interview call letter using the Mail Merge feature by integrating a main document with a data source. 5. Create a flowchart using proper shapes like ellipse, arrows, rectangle, and parallelogram and Grouping.	18
II	**MS Excel:** 1. Create a worksheet in MS Excel with a table of data. Using the Layout/Insert option, add a new column to the left side of the table. Rename the heading of the newly inserted column as "Serial No" and fill it with sequential numbers for all rows. 2. Develop a worksheet to maintain student marks with the following fields: *S. No, Name of the Student, Course, Mark1, Mark2, Mark3, Total, Average, Result.* • Calculate Total and Average using formulas • Determine the Result (Pass/Fail) based on conditions • Save the worksheet 3. Create a chart to represent the projected cash estimate of a business concern for upcoming years. Use appropriate chart types to clearly visualize the data trends. 4. Develop a pivot table to analyze the performance of salesmen. Summarize data to show sales performance based on relevant fields such as salesperson, region, and sales amount. 5. Create a worksheet in MS Excel and enter a set of numerical data (such as, sales or expenses). Apply the various aggregate functions.	17

Unit	List of Programs	No. of Hours
III	**Tally 9.2:** 1. Create a new company in Tally by entering required details such as name, address, financial year, and base currency. Also practice altering company details. 2. Create ledgers under appropriate groups and display the ledger information with balances. 3. Record various business transactions by creating different types of vouchers (e.g., receipt, payment, journal, sales, and purchase). 4. Modify existing vouchers and delete incorrect or unnecessary voucher entries. 5. Generate and analyze the stock summary to view item-wise stock details, quantities, and values. 6. Create godowns (warehouses) and modify their details to manage stock location effectively. 7. Prepare final accounts including Trading Account, Profit and Loss Account, and Balance Sheet using Tally.	25
	Total Hours	**60**
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/aic20_sp60/preview	

Course Code	Course Name	Category	Hours / Week	Credits
24BCO5AE	International Trade	Elective - I	5	3

Course Objectives

The course intends to cover

- International Trade theories and Elements of Global Trade Environment.
- Concepts of exchange control regulations in International Trade.
- Elements of Global Trade Environment.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand basic concepts of International Trade.	K1, K2
CLO2	Analyze classical and modern theories of international trade and their implications in global trade patterns.	K3
CLO3	Examine free trade vs. protectionism and the role of tariff and non-tariff barriers in international trade.	K4
CLO4	Analyze terms of trade and balance of payments, including causes and corrective measures for disequilibrium.	K4
CLO5	Illustrate how WTO rules and functions influence international trade practices.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4-** Analyze.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	2
CLO2	3	3	2	3	2
CLO3	2	3	3	3	3
CLO4	3	3	3	2	2
CLO5	2	2	3	3	2
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Elective - I: International Trade

Unit	Content	No. of Hours
I	**Trade:** Domestic Vs International - Advantages of International Trade - Scope and Challenges involved in International Business - International Business Environment (IBE). **Components of IBE:** Economic, Demographic, Political, Legal, Technological, Natural and Socio-cultural - Importance of understanding IBE - Methods of Entering Foreign Market.	15
II	**Theories of International Trade:** Classical or Country Based Theories: Absolute Advantage Theory (Adam Smith), Comparative Cost theory (David Ricardo), Factor Abundance Theory (Heckscher-Ohlin). **Modern or Firm Based Theories:** Product Life Cycle Theory (Raymond Vernon), Porter's Diamond Model (Michael Porter), Global Strategic Rivalry Theory (Paul Kargman).	17
III	**Free Trade Vs Protection:** Arguments for Free Trade & Protection. **Barriers to Trade:** Reasons for Trade Barriers -Tariff and Non-Tariff Barriers. **Terms of Trade:** Meaning, Types (Net Barter, Income Terms, Gross Barter).	15
IV	**Balance of Payment:** Meaning, Components & Disequilibrium in BoP - Factors causing Disequilibrium in BoP - Correction of BoP. **Exchange Control:** Meaning, Objectives and Methods of Exchange Control.	15
V	**Regional Economic Integration:** Levels / Forms of Economic Integration - Advantages and Challenges of Economic Integration. **WTO:** Origin, Objectives, Functions and Key Organs of WTO.	13
	Total Hours	**75**

Text Books	
1.	Francis Cherunilam, (2020), International Business Text & Cases", (6th ed.), Prentice Hall of India, New Delhi.
2.	Subba Rao. P, (2026), International Business, (5th ed.), Himalaya Publishing House, Mumbai
3.	Rakesh Mohan Joshi, (2014), International Marketing, (2nd ed.), Oxford University Press, New Delhi
Reference Books	
1.	Francis Cherunilam, (2024), A Concise Text Book of International Trade, (7th ed.), Himalaya Publishing House, Mumbai.
2.	Neelamegam. V, (2019), International Trade, (2nd ed.), Vrinda Publications, New Delhi.
Web Resources (Swayam / NPTEL)	
1.	https://onlinecourses.nptel.ac.in/noc25_lw06/preview
2.	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb25_mg191

Course Code	Course Name	Category	Hours / Week	Credits
24BCO5BE	**Investment Management**	**Elective - I**	**5**	3

Course Objectives

The Course intends to cover

- Concepts, principles and investment Avenues.
- Role of financial markets and risk-return.
- Security analysis techniques.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recall the concepts, objectives, and process of investment management.	K1 - K2
CLO2	Explain the structure and functions of financial markets and instruments.	K2
CLO3	Evaluate the impact of risk and return on investment choices.	K3
CLO4	Compare different investment avenues based on risk, return, and liquidity.	K3
CLO5	Apply fundamental and technical analysis in evaluating securities.	K3
K1 - Remember**; K2** - Understand; **K3** - Apply.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	2
CLO2	3	3	2	3	3
CLO3	2	3	3	2	3
CLO4	3	3	3	2	2
CLO5	3	2	3	3	3
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Elective - I: Investment Management

Unit	Content	No. of Hours
I	**Introduction to Investment Management:** Meaning, objectives and nature of investment - Importance of investment in economic development - Types of investment: Direct and indirect - Investment environment - Types of investors - Investment process - Difference between investment, speculation and gambling — Changing investment pattern in India.	13
II	**Financial Markets and Investment Instruments:** Meaning and structure of financial markets - Functions of financial markets - Primary market and secondary market - Methods of issue - Trading and settlement procedure. **Capital Market:** Meaning - Structure - Functions - Participants - Money market vs capital market. **Stock Exchanges in India:** BSE, NSE and OTCEI - Listing of securities - Trading procedures - SEBI functions and guidelines - Investor protection measures. **Investment Instruments:** Equity shares - Preference shares - Debentures - Bonds - Government securities - Mutual funds - Fixed income securities.	15
III	**Risk and Return:** Meaning and causes of risk - Elements of risk - Types of risk - Business risk - Financial risk - Market risk - Inflation risk - Interest rate risk. **Classification of Risk:** Systematic risk - Unsystematic risk - Controllable and uncontrollable risk. **Return on Investment:** Meaning - Types of return - Expected return - Factors determining return on investment. **Measurement of Return:** Traditional methods - Average return - Holding period return - Modern methods - Risk adjusted return - Expected return concept (theory only).	15
IV	**Investment Avenues:** Meaning and classification of investment avenues - Traditional investment avenues - Bank deposits - Post office savings - Insurance - Gold and silver - Real estate. **Financial Investment Avenues:** Equity shares - Preference shares - Debentures - Bonds - Mutual funds - Government securities - Public provident fund - National savings schemes. **Comparison of Investment Avenues:** Risk - Return - Liquidity - Safety - Tax benefits - Suitability of investment avenues.	15
V	**Security Analysis:** Meaning and objectives of security analysis - Fundamental analysis and technical analysis. **Fundamental Analysis:** Economic analysis - Industry analysis - Company analysis - Financial statement analysis - Profitability and liquidity analysis. **Technical Analysis:** Dow theory - Market trends - Bullish trend - Bearish trend - Sideways trend. **Chart Analysis:** Line chart - Bar chart - Japanese candlestick chart - Interpretation of charts.	17
	Total Hours	**75**
Text Books		
1	Sharma.S.K. and Gurmeet Kaur, (2023),Fundamentals of Investment, Sultan Chand & Sons., New Delhi.	
2	Preethi Singh, (2023), Investment Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	Bhalla.V.K., (2008), Investment Management: Security Analysis and Portfolio Management, 19th Revised ed., Sultan Chand & Sons., New Delhi.	
2	Edwin J. Elton, Martin J. Gruber, Stephen J. Brown, William N. Goetzmann, (2017), Modern Portfolio Theory and Investment Analysis, Wiley Publishers.	

Reference Books	
3	Sharma.F.C., (2018), Fundamentals of Investment, 14th Revised ed., SBPD Publications, India.
Web Resources (Swayam / NPTEL)	
1	https://onlinecourses.swayam2.ac.in/cec26_cm09/preview
2	https://onlinecourses.swayam2.ac.in/ini26_cm02/preview

Course Code	Course Name	Category	Hours/Week	Credits
24BCO5CE	**Advertising and Salesmanship**	**Elective - I**	**5**	3

Course Objectives

This course intends to cover

- Fundamental concepts of Advertising and Salesmanship.
- Different types of Advertising Media and Agencies.
- Qualities of Salesman and Selling Techniques.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Identify the benefits and criticisms of Advertising.	K1-K2
CLO2	Analyze the effectiveness of different Advertising Media	K4
CLO3	Analyze how different types of agencies contribute to brand building and communication strategies.	K4
CLO4	Assess the qualities of successful Salesman.	K3
CLO5	Identify the essentials and steps involved in effective personal selling.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	1	2
CLO2	3	2	3	3	2
CLO3	3	2	2	1	3
CLO4	2	3	1	2	3
CLO5	3	3	3	3	3
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Elective - I: Advertising and Salesmanship

Unit	Content	No. of Hours
I	**Advertising:** Meaning, Objectives, Features, Nature and Scope. **Types of Advertising:** Product Advertising, Institutional Advertising, Informative Advertising, Persuasive Advertising, Reminder Advertising. Benefits of Advertising. Criticisms of Advertising - Is Advertising an Economic Waste? - Difference between Advertising and Salesmanship. Role of advertising in modern marketing.	15
II	**Advertising media:** Forms of media - press advertising (newspapers, trade journals and magazines), outdoor advertising (posters, banners and neon signs), publicity literature (booklets, folders and house organs), direct mail advertising, cinema and theatre advertising, radio and television advertising, transportation advertising and digital media advertising (social media, email advertising, banner ads, pop-ups and video ads).	15
III	**Advertising Copy:** Meaning, Definition, Qualities, Objectives, Features, Elements of Advertising copy. **Advertising Agencies:** Meaning, Role, Importance and Functions. **Types:** Digital Advertising Agency, Traditional Advertising Agency, Social Media Advertising Agency, Creative Boutique Advertising Agency, Public Relations & Reputation Agencies and In-House Advertising Team Agency. Ethics in Advertising: Social effects in advertising. Advantages and Disadvantages of Advertising Agency.	15
IV	**Salesmanship:** Meaning, Definition and Features. **Types of Salesmen:** Creative salesman, Service Salesman, Retailer Salesman, Specialty Salesman, Manufacturer Salesman, Exporter Salesman, Outdoor Salesman, Wholesaler Salesman. Qualities of good Salesman and Motivation of Salesman. **Sales Manager:** Role - Duties and Responsibilities - Selection - Training - Remuneration of Sales Manager.	15
V	**Personal Selling:** Meaning, Definition, Objectives and Features. **Types of Personal Selling:** In-Store Sales, Outside Sales, Telemarketing, Door-to-Door sales, Trade Shows and Exhibitions, Online Personal Selling and Consultative Selling. Essentials of effective selling, Difference between Personal Selling, Advertising and Sales Promotion - Changing Face of Personal Selling - Steps involved in Personal Selling - Merits and Demerits of Personal Selling.	15
	Total Hours	**75**

Text Books	
1	Dawar S.R (2012), Salesmanship and Advertisement, Sultan Chand & Sons, New Delhi.
2	Roddy Mullin & Julian Cummins, (2008), Sales Promotion, Kogan Page Special Priced Titles.
3	Pillai R S N & Bagavathi, (2014), Marketing Management", Sultan Chand & Sons, New Delhi.
4	Gupta C B & Rajan Nair N, (2018), Marketing Management, Sultan Chand & Sons, New Delhi.
Reference Books	
1	Birth and Boyd, (2010), New patterns in Sales Management, McGraw Hill Publishers, New Delhi.
2	Debbie Gillialand, (2012), Marketing, McGraw Hill Publishers, New Delhi.
Web Resources (Swayam/NPTEL)	
1	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg50
2	https://onlinecourses.nptel.ac.in/noc26_mg28/preview

Components for Internal Assessment and Distribution of Marks for CIA and ESE (Theory)

Max Marks	Marks for		Components for CIA						
100	CIA	ESE	CIA		Model		Attendance	Active Engagement	Total
	25	75	Actual	Weightage	Actual	Weightage	5	5	25
			50	**5**	75	**10**			

Question Paper Pattern

Component	Duration in Hours	Section A			Section B			Section C			Total
		Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	
CIA	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam / **ESE**	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

Components for Internal Assessment and Distribution of Marks for CIA (Lab)

Max Marks	Marks for		Components for CIA						
	CIA	ESE	Test		Model		Experiments / Programs	Observation	Total
100	40	60	Actual	Weightage	Actual	Weightage	Marks	5	40
			50	**10**	60	**15**	**10**		

Examination Pattern

Component	Duration in Hours	Marks			Weightage
		Practical Exam	Record	Total Marks	
Test	2	50	-	**50**	10
Model	3	60	-	**60**	15
Experiments Completed	-	-	-	**10**	10
Observation Note	-	-	-	**05**	05
				Total Marks - CIA	**40**
ESE	3	50	10	-	**60**

Components for Internal Assessment and Distribution of Marks for CIA (Foundation Course -Theory)

Max Marks	Marks for		Components for CIA				
50	CIA	ESE	CIA		Model		Total
	50	-	Actual	Weightage	Actual	Weightage	50
			50	25	50	25	

Question Paper Pattern

Duration in Hours	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Offline	Open Choice	5 (Out of 8)	5 x 10=50

Components for and Distribution of Marks for ESE (Theory) Ability Enhancement Compulsory Courses (AECC) & Question Paper Pattern

Duration in Hours	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Online	MCQ	50	50x1=50

Components of Internship (Internal Assessment Only)

Components	Marks
Submission of Internship Report	20
Performance in viva-voce	30
Total Marks	**50**

***Certification of Completion is Mandatory for the award of Internal Marks and to avail the credits**

Semester - 6

Semester - 6									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
24BCO61C	III	Core – XIV	Management Accounting	6	3	25	75	100	4
24BCO62C	III	Core – XV	Principles of Auditing	6	3	25	75	100	4
24BCO63C	III	Core – XVI	Indirect Taxes	5	3	25	75	100	4
24BCO6AE	III	Elective – II	**Export Management (International Business)**	5	3	25	75	100	3
24BCO6BE			Portfolio Management **(Wealth Management)**						
24BCO6CE			Brand Management **(Marketing)**						
24BCO64P	III	SEC Lab - II	**Lab:** Business Analytics	2	3	40	60	100	2
24BCO6PR	III	Project	**Core:** Project Work	6	3	40	60	100	5
			Total	**30**				**600**	**22**
			Grand Total	**180**				**4250**	**140**

Course Code	Course Name	Category	Hours/Week	Credits
24BCO61C	Management Accounting	Core - XIV	6	4

Course Objectives

The course intends to cover

- Concepts and functions of management accounting, financial statements and their analysis
- Nature, scope, steps and limitations in the computation of Ratio Analysis and its classification in the construction of a balance sheet.
- The application of working capital management techniques, preparation of Funds flow statements and cash flow statements.
- Concept of marginal costing, its application and significance, Cost-Volume-Profit analysis and Break-Even analysis, including Margin of Safety.
- Budgeting, its importance and classification for preparing a master budget and zero-based budget.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Organize management accounting frameworks, distinguishing it from Cost and financial accounting.	K1, K2
CLO2	Compute the solvency, efficiency and profitability of a business using ratio analysis and constructing a balance sheet.	K3
CLO3	Estimate the working capital requirements and prepare funds flow and cash flow statements.	K3
CLO4	Compute marginal cost, break-even point and margin of safety, and prepare marginal cost statements to support cost and profit planning.	K3
CLO5	Effectively allocate resources using budgetary control techniques.	K3
K1, **K2** - Organize, **K3** - Compute, Estimate, Allocate		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	3	3	3
CLO3	3	3	3	3	3
CLO4	3	3	3	2	2
CLO5	3	3	3	2	2
3-Substantial(high)		**2**-Moderate (medium)		**1**-Slight (low)	

Core – XIV : Management Accounting

Unit	Content	No. of Hours
I	Management Accounting - Meaning - Objectives and Scope - Relationship between Management Accounting, Cost Accounting and Financial Accounting.	20
II	Ratio Analysis - Analysis of liquidity - Solvency and Profitability - Construction of Balance Sheet.	20
III	Working Capital - Working Capital requirements and its Computation - Fund Flow Analysis and Cash Flow Analysis.	17
IV	Marginal Costing and Break-Even Analysis - Managerial Applications of Marginal Costing -Significance and Limitations of Marginal Costing.	15
V	Budgeting and Budgetary Control - Definition - Importance, Essentials - Classification of Budgets - Master Budget - Preparation of Cash Budget, Sales Budget, Purchase Budget, Material Budget,Flexible Budget.	18
	Total Hours	**90**

Theory - 20% & Problems - 80%

Text Books

1. Sharma R.K & Gupta K.Shashi (2026), Management Accounting, 15th ed., Kalyani Publishers, New Delhi
2. Pillai R.S.N & Bhagavathi, (2010), Management Accounting, 4th ed., Sultan Chand & Sons

Reference Books

1. Reddy, T. S., & Reddy, Y. H. P, (2023), Management accounting, 5th ed., Margham Publications.
2. Khan, M. Y., & Jain, P. K, (2021), Management accounting, 8th ed, McGraw Hill Education (India) Pvt. Ltd.

Web Resources (Swayam / NPTEL/Others)

1. https://onlinecourses.nptel.ac.in/e-learning/preview/noc26_mg103
2. https://dwpivt501gtb6.cloudfront.net/upload/students/P12_0904_2026.pdf

Course Code	Course Name	Category	Hours/Week	Credits
24BCO62C	Principles of Auditing	Core - XV	6	4

Course Objectives

The course intends to cover

- Auditing, its types, audit planning, advantages and disadvantages, audit programmes and audit evidence.
- Internal control systems, audit documentation and vouching procedures for verifying accounting records.
- Procedures involved in verification and valuation of assets and liabilities.
- Audit of joint stock companies, share capital, share transfers and audit reporting
- Auditing and investigation mechanism and techniques of computer assisted audit.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the audit process, audit programme and evidence.	K1, K2
CLO2	Examine internal control procedures and vouch accounting records to verify their accuracy and authenticity.	K3
CLO3	Verify and value assets and liabilities to assess the accuracy of financial statements.	K3
CLO4	Assess share capital and share transfer audits and interpret audit reports for financial statement reliability.	K4
CLO5	Analyze the methods and techniques of auditing including CAATs, to support effective audit practice.	K4
K1- Remember; **K2**-Understand; **K3** - Examine, Verify; **K4** -Assess, Analyze.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	3	2	2
CLO3	3	3	2	3	3
CLO4	3	3	3	2	2
CLO5	3	3	3	2	2
3-Substantial(high)		**2**-Moderate (medium)		**1**-Slight (low)	

Core – XV : Principles of Auditing

Unit	Content	No. of Hours
I	Auditing- Origin - Definition - Objectives - Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmes.	20
II	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.	20
III	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.	17
IV	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.	15
V	Investigation - Objectives of Investigation - Audit of Computerized Accounts - Electronic Auditing - Investigation under the provisions of Companies Act.	18
	Total Hours	**90**
Text Books		
1	Tandon, B.N., Sudharsanam.S., & Sundharabahu.S., (2024), A Handbook of Practical Auditing, 14th ed., Sultan Chand & Sons, New Delhi	
2	Dinkar Pagare, (2023), Principles and Practice of Auditing, 13th ed., Sultan Chand & Sons, New Delhi	
Reference Book		
1	Saxena, R.G, (2022), Principles and Practice of Auditing, 7th ed., Himalaya Publishing House.	
Web Resources (Swayam / NPTEL/Others)		
1	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec25_cm11	

Course Code	Course Name	Category	Hours/Week	Credits
24BCO63C	Indirect Taxes	Core - XVI	5	4

Course Objectives

The course intends to Cover

- Basic concepts of taxation, types of taxes and methods of levying indirect taxes, and contribution to government revenue.
- Concept, structure, advantages and limitations of GST, powers and functions of GST council.
- GST levy and collection, taxable supply, input tax credit, reverse charge mechanism and composition levy.
- Levy and collection of IGST with place of supply, GST registration and filing of return.
- Customs duty, customs valuation, tariff classification, exemptions and duty drawback under Indian customs laws.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the constitutional basis of taxation in India, methods of levying indirect taxes and its contribution to government revenue.	K1, K2
CLO2	Compare the structural components of dual GST model and determine the tax applicability based on intra-state and inter-state supply rules.	K2
CLO3	Calculate GST liability and determine eligible input tax credit and composition levy in business transactions.	K3
CLO4	Apply GST registration, e-Way Bills and file appropriate GST returns within the prescribed due dates for statutory compliance.	K3
CLO5	Analyse customs duties, valuation, exemptions and duty drawback provisions for import and export transactions.	K4
K1 - Remember, **K2**- Understand, Compare; **K3** - Calculate, Apply; **K4** – Analyse		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO 1	3	3	2	2	2
CLO 2	3	3	2	2	2
CLO 3	3	2	2	2	2
CLO 4	3	3	2	2	2
CLO 5	3	3	2	2	2
3-Substantial(high)		**2**-Moderate (medium)		**1**-Slight (low)	

Core – XVI : Indirect Taxes

Unit	Content	No. of Hours
I	Meaning of Tax and Taxation. **Types of Taxes:** Direct and Indirect Taxes Features - Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India - Methods of levying Indirect Taxes Ad-valorem and Specific. Contribution of Indirect taxes to Government Revenues	12
II	Good and Services Tax in India - Introduction - Concept of GST - Need for GST - Advantages of GST. **Structure of GST in India:** Dual Concept - CGST - SGST-UTGST-IGST. Subsuming of Taxes - GST Rate Structure in India. **GST Council:** Structure and Functions.	15
III	**Levy and Collection under CGST and SGST Acts:** Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. **Taxable Event under GST:** Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. **Input Tax Credit:** Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. **Composition Levy:** Meaning and Applicability	15
IV	**Levy and Collection under Integrated Goods and Services Tax Act:** Meaning of important terms - Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. **Nature of Supply:** Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. **Procedures under GST:** Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. **E-Way Bill under GST:** Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.	15
V	**Introduction to Customs Laws in India:** The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation - Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.	18
	Total Hours	**75**

Text Books

1.	Kishore Harjani, (2026). Customs Law & Practice, Taxmann Publications, New Delhi.
2.	Jatin Christopher A, (2026). GST & Allied Laws, Taxmann Publications, New Delhi.

Reference Books

1.	Parameswaran.R and Viswanathan.P, (2026). Indirect Taxes: GST and Customs Laws, Kavin Publications, Coimbatore.
2.	Vinod K. Singhania**, (**2026). Guide to GST & Customs Law**,** 14th ed., Taxmann Publications, New Delhi.
3.	Bansal.K.M, (2025). CA Inter GST & Customs Law**,** 13th ed., Taxmann Publications, New Delhi.

Web Resources (Swayam / NPTEL/ Others)

1.	https://onlinecourses.nptel.ac.in/e-learning/preview/noc26_mg150
2.	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg221

Course Code	Course Name	Category	Hours / Week	Credits
24BCO6AE	**Export Management**	**Elective - II**	**5**	3

Course Objectives

The Course intends to cover

- Export Procedures, Business Registration, Export Order Processing, and International Business Contracts.
- Export Documentation, the Aligned Documentation System (ADS), and Various Commercial and Regulatory Documents.
- Different Methods of International Payment, Letters of Credit, and Procedures for Negotiating Export Documents with Banks.
- Payment Instruments, Pre-Shipment and Post-Shipment Finance, and UCP Provisions in Export Transactions.
- Export Incentives, Institutional Support, Duty Refunds, and Duty-Free Replenishment Schemes.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand Export Procedures, Documentation and Incoterms in International Business Contracts.	K1, K2
CLO2	Prepare Commercial and Regulatory Documents for Export Shipment, Payment and Inspection.	K3
CLO3	Select Suitable Payment Methods and Verify Export Documents or Negotiation through Banks.	K3
CLO4	Select Suitable Payment Instruments and Export Financing Options for International Trade Transactions	K3
CLO5	Claim Export Incentives and Duty Exemptions by Applying Relevant Procedures and Institutional Support Schemes	K3
K1 - Remember; **K2** - Understand; **K3** - Select, Prepare, Claim.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	2	2	2	3
CLO2	3	3	3	3	2
CLO3	2	3	2	2	2
CLO4	2	2	2	2	2
CLO5	3	3	2	2	3
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Elective - II: Export Management

Unit	Content	No. of Hours
I	**Export Preliminaries:** Establishing a Business Firm: Registration Under Central Exercise - Registration Cum Membership Certificate - Registration with ECGC - Export Licensing. **Processing Of Export Order:** Getting Export Order - Pre-Shipment - Shipment - Post Shipment - Presentation of Documents for Negotiation. International Business Contract - Distinction Between Domestic and Global Contract. **Incoterms**: Meaning - Purpose - Types of Contracts - Duties of Exporter and Importer - Passing of Title of Goods to Importer - Elements in Export Contract.	15
II	**Documentation Framework:** Aligned Documentation System (ADS): Objectives - Advantages - Commercial Documents - Regulatory Documents - Classification of Commercial and Regulatory documents - Documents related to shipment - Bill of Lading - Types - Contents of Bill of Lading - Significance - Documents related to Payment - Documents related to Inspection - Documents related to Excisable Goods	15
III	**Terms of payment:** Meaning - Factors Determining Terms of Payment - Methods of Receiving Payment: Payment in Advance, Documentary Bills, Documentary Credit under Letter of Credit - Partitioned Documentary Credits - Different types of Letter of Credit - Distinction between Documentary Bill and Documentary Credit. **Negotiation of Documents with Bank:** Documents required under letter of credit - When documents can be negotiated - Precautions in Scrutiny of Documents - Flow of Documents and Funds.	15
IV	**Instruments of Payments:** Meaning - Features of Instruments - Pre-Shipment Finance - Classification: Packing Credit, Advances against Receivables from Government, Pre-shipment Credit in Foreign Currency - Post-Shipment Finance - Types - Uniform Customs and Practice (UCP) for documentary Credits - Salient Provision of UCP.	15
V	**Export incentives:** Meaning - Types of Incentives - Documentation and Procedure for Claiming Incentives - Institutional Support for Export Finance - Reserve Bank of India, EXIM bank - Exim Banks Scheme of Export Assistance - Reserve Bank of India - Commercial Bank - ECGC - IDBI - Export Exemptions - Mode of Operations - Refund of Duty - Duty Free Replenishment Certificates.	15
	Total Hours	**75**

Text Books

1.	Rama Gopal C (2008), Export and Import Procedures, New Age International Publishers, New Delhi.
2.	Justin Paul, Rajiv Aserkar (2024), Export Import Management, Oxford University Press.
3.	Francis Cherunilam (2023), International Business, Himalaya Publishing House, Mumbai.

Reference Books

1.	Ram singh, (2023), Export and Import Management, Wiley India Publishing.
2.	Gajendra Singh, Prof Bansal K.M , (2020), Export and Import, Taxmans Publication Pvt Ltd, New Delhi.

Web Resources (Swayam/NPTEL/Others)	
1	https://onlinecourses.nptel.ac.in/e-learning/preview/noc26_hs189.
2	https://nptel.ac.in/courses/110107112.
3	https://www.lowcode.agency/blog/best-ai-tools-for-importexport-compliance-and-trade-automation.
4	https://fastercapital.com/content/Export-Risk-Management--Mitigating-Challenges-in-International-Trade.html.

Course Code	Course Name	Category	Hours / Week	Credits
24BCO6BE	Portfolio Management	Elective - II	5	3

Course Objectives

The Course intends to cover

- Basic concepts, types of portfolios, process of portfolio management and risk-return relationship in investment decisions.
- Concepts of portfolio analysis and theories of portfolio analysis.
- Process and theories of portfolio selection.
- Strategies, asset allocation, diversification, rebalancing, and sustainable approaches in portfolio management.
- Portfolio revision, monitoring, risk management and the role of AI and digital tools in portfolio management.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the Basic Concepts and Risk-Return Relationship in Portfolio Management.	K1, K2
CLO2	Identify Suitable Investment Options using Theories of Portfolio Analysis.	K2
CLO3	Select Suitable Portfolios Using Portfolio Theories and Risk-Return Models	K3
CLO4	Select Appropriate Portfolio Management Strategies Based on Investment Objectives, Risk Tolerance and Market Conditions.	K3
CLO5	Revise Investment Portfolios to Manage Risk Based on Performance Measures and Portfolio Monitoring.	K3
K1 - Remember; **K2** - Understand, Identify; **K3** - Select, Revise.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO 1	3	2	2	2	2
CLO 2	3	3	3	2	2
CLO 3	3	3	3	2	2
CLO 4	3	3	3	2	2
CLO 5	3	3	3	3	2
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)	

Elective - II: Portfolio Management

Unit	Content	No. of Hours
I	**Introduction to Portfolio Management:** Meaning, Objectives, Importance, Nature and Scope of Portfolio Management - Process of Portfolio Management - Types of Portfolios - Risk-Return Relationship.	13
II	**Portfolio Analysis:** Meaning and Objectives of Portfolio Analysis - Modern Portfolio Theories: Markowitz Portfolio Theory - Limitations - Capital Market Line (CML) - Sharpe's Single Index Model - Sharpe's Optimal Portfolio.	15
III	**Portfolio Selection and Theories:** Meaning and Process of Portfolio Selection - Capital Market Theory - Capital Asset Pricing Model (CAPM) - Security Market Line (SML) - Difference between Capital Market Line and Security Market Line - Arbitrage Pricing Theory (APT).	15
IV	**Portfolio Management Strategies:** Active and Passive Portfolio Management - Strategic and Tactical Asset Allocation - Portfolio Rebalancing - Buy and Hold Strategy - Value Investing and Growth Investing - Portfolio Diversification Strategies - Portfolio Switching - Equity Portfolio Strategies - Bond Portfolio Strategies - Mutual Fund Portfolio Strategies - ESG and Sustainable Portfolio Strategies.	16
V	**Portfolio Performance Evaluation:** Meaning and Importance of Portfolio Performance Evaluation - Portfolio Performance Measures - Sharpe, Treynor and Jensen Measures - Portfolio Revision - Portfolio Monitoring and Review - Risk Management in Portfolio Management - Role of Artificial Intelligence in Portfolio Management - Robo Advisory and Digital Portfolio Management.	16
	Total Hours	**75**

Text Books

1.	Chandra. P. (2025), Investment Analysis and Portfolio Management, (7th ed.), McGraw Hill Education, New Delhi.
2.	Reilly, F.K., Brown, K.C., & Leeds, S.J. (2024), Investment Analysis and Portfolio Management, (12th ed.), Cengage Learning.
3.	Preeti Singh, (2017), Portfolio Management, (7th ed.), Himalaya Publishing House, Mumbai.

Reference Books

1.	Kevin, S. (2024), Security Analysis and Portfolio Management, (3rd ed.), PHI Learning Pvt. Ltd., New Delhi.
2.	Avadhani, V. A. (2021), Investment Management, (12th ed.), Himalaya Publishing House, Mumbai.

Web Resources (Swayam / NPTEL)

1.	https://onlinecourses.nptel.ac.in/e-learning/preview/noc26_mg111
2.	https://onlinecourses.nptel.ac.in/e-learning/preview/noc26_mg96

Course Code	Course Name	Category	Hours/ Week	Credits
24BCO6CE	Brand Management	Elective-II	5	3

Course Objectives

The course intends to cover

- Basic concepts, types, importance, advantages, limitations, and role of brands, along with the factors influencing brand success and failure.
- Brand equity and its components, including brand awareness, brand associations, perceived quality, brand loyalty, and brand valuation methods.
- Concepts, types, objectives, advantages, limitations, and framework of brand extensions.
- Brand image, brand personality, and brand identity through relevant frameworks and the factors influencing their development.
- Processes and strategies of brand positioning and repositioning, including points of parity, points of difference, and changing market and consumer requirements.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand and connect specific branding elements with their outcomes.	K1, K2
CLO2	Compare brand value using cost-based methods by considering brand equity components.	K3
CLO3	Select suitable brand extensions by applying the brand extension evaluation framework and parent-extension image fit.	K3
CLO4	Strengthen brand positioning by applying brand image, personality and identity frameworks.	K3
CLO5	Develop suitable brand positioning and repositioning strategies based on points of difference, points of parity and changing consumer preferences.	K3
K1- Remember; **K2** - Understand; **K3** - Compare, Select, Strengthen, Develop.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	3	3
CLO2	3	3	3	2	3
CLO3	3	3	2	2	2
CLO4	3	3	3	3	2
CLO5	3	3	2	2	2
3-Substantial (high)		**2**-Moderate (medium)		**1** -Slight (low)	

Elective II: Brand Management

Unit	Content	No. of Hours
I	**Brand:** Meaning, Concept and Importance. **Branding:** Meaning, Importance and Need. **Brand Elements:** Brand Name and Brand Logo - Brand Awareness - Brand Differentiation - Brand Consistency - Customer Loyalty. **Brand Success:** Meaning and Indicators - Product Success and Product Failure - Factors Influencing Brand Success - Successful Brands. **Brand Failure:** Factors Contributing to Brand Failure.	13
II	**Brand Equity:** Meaning, Concept, Importance, Role and Components of Brand Equity. **Customer-Based Brand Equity:** Meaning and Concept - Consumer Knowledge - Consumer Response to Brands - Relationship between Customer Perception and Brand Equity. **Brand Awareness:** Meaning, Importance and Levels. **Brand Associations:** Meaning, Types and Importance of Positive Associations. **Perceived Quality:** Meaning, Factors and Relationship with Brand Equity. **Brand Loyalty:** Meaning, Importance and Levels of Customer Loyalty. **Brand Valuation Methods:** Comparison of Cost-Based, Price-Based and Customer-Based Methods. **Cost-Based Method:**Meaning, Basic Approach, Application in Brand Valuation.	17
III	**Brand Extension:** Meaning, Objectives, Importance and Brand Extension Strategies. **Types of Brand Extension:** Meaning and Features of Line Extension, Horizontal Extension, Category Extension - Difference between Line Extension and Brand Extension - Pros and Cons of Brand Extension - Parent-Extension Image Fit – Classic Paradox of Brand Extension - Brand Extension Evaluation Framework.	15
IV	**Brand Image:** Meaning, Concept, Definitions and Importance - Brand Image and Country-of-Origin - Brand Image and Celebrity - Brand Image and Imagery - Brand Image and User Status. **Brand Personality:** Meaning - Relationship and Differences between Brand Image and Brand Personality - Theoretical Frameworks of Aaker and Kapferer - Factors Influencing Brand Personality. **Brand Identity:** Meaning, Importance - Identity versus Image - Four Pillars of Brand Identity.	15
V	**Brand Positioning:** Meaning, Concept, Importance, Objectives and Positioning Process. **Positioning Statement:** Meaning and Importance. **Points of Difference (POD) and Points of Parity (POP):** Meaning, Importance and Difference between POD and POP. **Positioning Strategies:** Types. **Brand Repositioning:** Meaning, Concept, Need and Reasons for Repositioning - Repositioning in Response to Brand Problems - Making the Brand Contemporary - Adapting to Changing Consumer Preferences - Differentiating Brands from Competitors - Need for Continuous Brand Adaptation - Repositioning Process - Challenges in Repositioning.	15
	Total Hours	**75**

Text Books

1. Moorthi.R.L.Y, (2003). Brand Management - The Indian Context, Vikas Publishing House Pvt. Ltd.
2. Kirti Dutta, K., (2012). Brand Management: Principles and Practices, 2nd ed., Oxford University Press.

Reference Books

1. Kapferer, J.N., (2012). The New Strategic Brand Management: Advanced Insights and Strategic Thinking, 5th ed., Kogan.
2. Keller, K. L., & Swaminathan, V., (2026). Strategic Brand Management: Building, Measuring and Managing Brand Equity, 6th ed., Pearson.

Web Resources (Swayam/NPTEL)

1. https://onlinecourses.swayam2.ac.in/e-learning/preview/cec26_mg14
2. https://onlinecourses.nptel.ac.in/e-learning/preview/noc26_mg109

Course Code	Course Name	Category	Hours/Week	Credits
24BCO64P	Business Analytics	SEC Lab - II	2	2

Program No.	List of Programs	No. of Hours
1	Prepare an Income Statement using receipts and payments data with IF functions, data validation, and conditional formatting.	3
2	Prepare a Cash Budget using given cash flow data and Auto Correct.	3
3	Calculate NPV, IRR and ROI using cash flow data and suitable financial functions.	3
4	Rank investment proposals using cash flows and Solver based on the payback period.	3
5	Analyse share prices using graphs and prepare a trend line.	3
6	Calculate Beta and Risk-Adjusted Rate using share price data and CAPM functions.	3
7	Calculate DOL, DFL and DCL using cost data and prepare a BEP graph.	3
8	Determine EPS and EPS Growth Rate using a summarised Income Statement and Goal Seek.	3
9	Calculate EOQ, Maximum Level and Minimum Level using inventory data and prepare a graph.	3
10	Prepare an Ageing Schedule using opening and closing receivables with MIN and MAX functions.	3
	Total Hours	**30**
Web Resources (Swayam/NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg237	

Course Code	Course Name	Category	Hours / Week	Credits
24BCO6PR	Project Work	Core	6	5

Evaluation Pattern:

1. Viva-Voce will be conducted at the end of the year by both Internal (Respective Guides) and External Examiners for a total of 100 marks

2. Out of 100 marks,
   CIA - 40 marks (15 marks - Review I + 15 marks - Review II + 10 marks - Internal Viva Voce)
   ESE - 60 marks (20 marks - Report + 40 marks - Viva Voce).

Guidelines:

- Students should select one project area based on their interest, skills and career goals.
- The project report should consist of the following:

DECLARATION
CERTIFICATE
ACKNOWLEDGEMENT

1. Introduction

1.1 Introduction to the study

1.2 Problem Statement

1.3 Need for the Study

1.4 Objectives of the Study

1.5 Limitations of the Study

2. Review of Literature

3. Research Methodology

3.1 Research Design

3.2 Sources of Data

3.3 Sampling Design and Sample Size

3.4 Data Collection

3.5 Tools for Data Analysis

4. Data Analysis and Interpretation

5. Findings and Suggestions

6. Conclusion References

Appendices *(Questionnaire / Supporting Documents, if applicable)*

Suggested Project Areas:

- Human Resource Management
- Marketing Management
- Finance, Accounting and Investment
- Entrepreneurship and Small Business
- Banking and Insurance
- Digital Marketing and E-Commerce
- Business Analytics and Information Systems
- Consumer Behaviour
- Operations and Supply Chain Management

Components of Assessment (CIA & ESE)

Components for Internal Assessment and Distribution of Marks for CIA and ESE (Theory)

Max Marks	Marks for		Components for CIA						
100	CIA	ESE	CIA		Model		Attendance	Active Engagement	Total
	25	75	Actual	Weightage	Actual	Weightage	5	5	25
			50	**5**	75	**10**			

Question Paper Pattern (CIA & ESE)

Component	Duration in Hours	Section A			Section B			Section C			Total
		Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	
CIA	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam / **ESE**	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

Components for Internal Assessment and Distribution of Marks for CIA (Lab)

Max Marks	Marks for		Components for CIA						
	CIA	ESE	Test		Model		Experiments / Programs	Observation	Total
100	40	60	Actual	Weightage	Actual	Weightage	Marks	5	40
			50	**10**	60	**15**	**10**		

Examination Pattern

Component	Duration in Hours	Marks			Weightage
		Practical Exam	Record	Total Marks	
Test	2	50	-	**50**	10
Model	3	60	-	**60**	15
Experiments	-	-	-	**10**	10
Observation	-	-	-	**05**	05
				Total Marks - CIA	**40**
ESE	3	50	10	-	**60**

Components of Project Work*

Components	Marks	
Review - 1	15	
Review - 2	15	
Internal Viva-Voce	10	
Total Marks - CIA		**40**
Project Report	15	
Implementation/Execution/Presentation	30	
Viva-Voce	15	
Total Marks - ESE		60
Total Marks		**100**

***Certification of Completion is Mandatory for the award of Marks and to avail the credits.**