



**MANONMANIAM SUNDARANAR UNIVERSITY
TIRUNELVELI - 12**

**B.COM
HONOURS
SYLLABUS**

**(With effect from the Academic Year
2023-2024 onwards)**

B.COM
HONOURS

PROGRAMME OBJECTIVE:

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management **through case studies and projects as part of their curriculum.**

B.Com. (Hons.) programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenges of tomorrow.

TANSHEREGULATIONSONLEARNINGOUTCOMES-BASEDCURRICULUM FRAMEWORKGUIDELINESBASEDREGULATIONSFORUNDERGRADUATE PROGRAMME	
Programme:	B.COM HONOURS
Programme Code:	
Duration:	UG-3 years
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the</p>

arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviours such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

<p>Programme Specific Outcomes:</p>	<p>PSO1–Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO2-Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3–Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4–Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO5– Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments/Snap Test/ Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks

METHODS OF ASSESSMENT	
Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions require students to recall information from the course content Knowledge questions usually require students to identify information in the textbook.
Understanding (K2)	<ul style="list-style-type: none"> Understanding of facts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combine data together
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using/applying a concept learned in the classroom. Students must use their knowledge to determine an exact response.
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the student to break down something into its component parts. Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations.
Evaluate (K5)	<ul style="list-style-type: none"> Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem-solving. Evaluation questions do not have a single right answer.
Create (K6)	<ul style="list-style-type: none"> The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem-solving skills

B.COM–HONOURS

Part	Course Code	Titleofthe Course	Credits	Hours
FIRSTSEMESTER				
PartI		Language–Tamil	3	6
PartII		English	3	6
PartIII		CorePaperI– FinancialAccountingI	5	5
PartIII		CorePaperII- PrinciplesofManagement	5	5
PartIII	Anyone	Elective I–E-Commerce ElectiveI-IndianEconomicDevelopment Elective I-Business Economics	3	4
PartIV	Skill Enhanceme ntCourse SEC –1	(select anyOne) DigitalBanking/MSSOffice	2	2
	Foundation CourseFC	FundamentalsofBusiness Studies	2	2
		TOTAL	23	30
SECONDSEMESTER				
PartI		Language–Tamil	3	6
PartII		English	3	6
PartIII		CorePaperIII – FinancialAccountingII	5	5
PartIII		CorePaperIV- BusinessLaw	5	5
PartIII	Any one	Elective II-Business Environment ElectiveII-HumanResourceManagement Elective II–Business Legislation	3	4
PartIV	Skill Enhance Course SEC– 2	(SelectanyTwo) InternetanditsApplications/ Stock Market Operation/ NewventurePlanningandDevelopment	2	2
	Skill Enhance Course SEC–3		2	2
		TOTAL	23	30

FIRST YEAR – SEMESTER –**ICORE–I:FINANCIALACCOUNTINGI**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts–Subsidiary Books—Trial Balance–Classification of Errors – Rectification of Errors – Preparation of Suspense Account –Bank Reconciliation Statement -Need and Preparation								15
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.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method–Cost Model vs Revaluation Bills of Exchange –Definition–Specimens–Discounting of Bills–Endorsement of Bill –Collection–Noting–Renewal–Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System 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.								15
V	Royalty and Insurance 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)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

CO	Course Outcomes
CO1	Remembertheconceptofrectificationoferrorsand Bankreconciliation statements
CO2	Applythe knowledgeinpreparingdetailedaccountsofsole tradingconcerns
CO3	Analysethevariousmethodsofproviding depreciation
CO4	Evaluatethemethodsofcalculationofprofit
CO5	Determinetheroyaltyaccountingtreatmentandclaims frominsurance companiesincaseoflossofstock.
Textbooks	
1.	S.P. JainandK.L. NarangFinancialAccounting-I, KalyaniPublishers,New Delhi.
2.	S.N.Maheshwari,FinancialAccounting,VikasPublications, Noida.
3.	ShuklaGrewalandGupta,“AdvancedAccounts”,volume1,S.Chandand Sons, NewDelhi.
4.	RadhaswamyandR.L.Gupta:AdvancedAccounting,SultanChand, New Delhi.
5.	R.L.GuptaandV.K.Gupta,“FinancialAccounting”,SultanChand, NewDelhi.
ReferenceBooks	
1.	Dr.ArulanandanandRaman:AdvancedAccountancy,HimalayaPublications, Mumbai.
2.	Tulsian,Advanced Accounting,TataMcGrawHills, Noida.
3.	CharumathiandVinayagam,FinancialAccounting,S.ChandandSons,New Delhi.
4.	GoyalandTiwari,FinancialAccounting,TaxmannPublications,NewDelhi.
5.	RobertNAnthony,DavidHawkins,KennethA.Merchant,Accounting:Text andCases.McGraw-HillEducation, Noida.
NOTE: LatestEditionofTextbooksMaybe Used	
WebResources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAG E	3	2	3	3	2.6	2.2	2	2	3	2	2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –**ICORE–II:PRINCIPLESOFMANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – 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.								15
II	Planning Planning – Meaning – Definitions – 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.								15
III	Organizing Meaning - Definitions - 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.								15
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 degree Performance Appraisal – Work from Home- Managing Work from Home [WFH].								15

V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers.Leadership – Nature - Types and Theories of Leadership – Styles ofLeadership - Qualities ofa Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination andControl Co-ordination– Meaning-TechniquesofCo-ordination. Control - Characteristics - Importance – Stages in the Control Process-RequisitesofEffectiveControlandControlling Techniques–ManagementbyException[MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstratethe importanceofprinciplesof management.	
CO2	Paraphrasetheimportanceofplanninganddecisionmakinginanorganization.	
CO3	Comprehendtheconceptofvariousauthorizesandresponsibilitiesofan organization.	
CO4	EnumeratethevariousmethodsofPerformanceappraisal	
CO5	Demonstratethenotionofdirecting,co-coordinationand controlinthe management.	
Textbooks		
1	Gupta.C.B,-PrinciplesofManagement-L.M. Prasad, S.Chand&SonsCo. Ltd, NewDelhi.	
2	DinkarPagare,PrinciplesofManagement, SultanChand&SonsPublications, NewDelhi.	
3	P.C.Tripathi&P.N Reddy, PrinciplesofManagement. TataMcGraw,Hill, Noida.	
4	L.M.Prasad, PrinciplesofManagement,S.Chand&SonsCo. Ltd,NewDelhi.	
5	R.K.Sharma, ShashiK. Gupta, RahulSharma, BusinessManagement, Kalyani Publications,NewDelhi.	
ReferenceBooks		
1	KSundhar, PrinciplesOfManagement, VijayNicholeImprintsLimited, Chennai	
2	HaroldKoontz,HeinzWeirich,EssentialsofManagement,McGrawHill, SultanChandandSons, New Delhi.	
3	Griffin,Managementprinciplesandapplications,Cengagelearning,India.	
4	H.Mintzberg-The NatureofManagerialWork,Harper&Row,New York.	
5	Eccles,R.G.&Nohria,N.BeyondtheHype:RediscoveringtheEssenceof Management.BostonTheHarvardBusinessSchoolPress,India.	
NOTE: LatestEditionofTextbooksMay beUsed		
WebResources		
1	http://www.universityofcalicut.info/syl/management	

2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER – IELECTIVE –
I: E-COMMERCE

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
	E-Commerce	Elective I	4				3	4	25	75	100
Learning Objectives											
LO1	To know the goals of Electronic commerce										
LO2	To understand the various Business models in emerging E-commerce areas										
LO3	To have an insight on the internet marketing technologies										
LO4	To understand the benefits and implementation of EDI										
LO5	To examine the ethical issues of E-commerce										
Prerequisite: Should have studied Commerce in XI Std											
Unit	Contents										No. of Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.										11
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.										11
III	E-Commerce Marketing Concepts (CASE STUDY) The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy- E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.										14
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System- Digital Economy- Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.										12
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.										12

TOTAL		60
CO	Course Outcomes	
CO 1	Understandtheroleandfeaturesofworldwideweb	
CO 2	UnderstandtheBenefitsandmodelofe-tailing	
CO 3	Usethewebenabled services	
CO 4	Tacklethethreatsininternetsecuritysystem	
CO 5	KnowabouttheEthicalprinciplesPrivacyand InformationRights	
Textbooks		
1	KennethC.Laudon,E-Commerce:Business,Technology,Society,4thEdition,Pearson Education Limited, New Delhi	
2	S. J.Joseph, E-Commerce:anIndianperspective,PHILearningPvt. Ltd., New Delhi	
3	DavidWhitley,E-Commerce-Strategy,Technologies&Applications,TMI,McGraw-Hill,London	
4	KamleshK.Bajaj, E-Commerce-Thecuttingedgeofbusiness,TMH,McGraw-Hill, Noida	
5	WClarke,E-CommercethroughASP-BPB,WroxPublisher,Mumbai	
ReferenceBooks		
1	Agarwala, K.N.andD.Agarwala, BusinessontheNet :What’sandHow’s ofE- Commerce, McMillan Publisher India Pvt. Ltd., Chennai	
2	RaviKalkota,FrontiersofE-Commerce, TM,PearsonEducationLimited,NewDelhi	
3	EliasMAwad, Electronic Commerce:FromVisiontoFulfillment. PHILearningPvt.Ltd., New Delhi	
4	MathewReynolds,BeginningE-CommercewithVisualBasic,ASP,SQLServer 7.0&MTS, WroxPublishers,Mumbai	
5	J.ChristopherWestlandTheodoreH.KClarkGlobalElectronicCommerce-Theoryand Case Studies,TheMITPress,Cambridge,London	
NOTE: LatestEditionofTextbooksMay beUsed		
WebResources		
1	https://www.investopedia.com/terms/e/ecommerce.asp	
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/	
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/	

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	3	2	3	2	2	2	3	3	2	3
CO2	3	2	2	2	3	2	2	2	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	2	3	2	2	2	3	3	2	3
CO5	3	2	3	2	3	2	2	2	3	3	2	3
TOTAL	15	11	13	11	15	11	11	11	15	15	11	15
AVERAG E	3	2.2	2.6	2.2	3	2.2	2.2	2.2	3	3	2.2	3

FIRST YEAR – SEMESTER -**ELECTIVE-I:INDIAN ECONOMIC DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure - Factors affecting Economic Development								12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development - Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Income - Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue - Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure - Classification and Canons of Public Expenditure, Public Debt - Need, Sources and Importance, Budget - Importance, Types of Deficits - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	Money Supply Theories of Money and Its Supply, Types of Money - Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation - Types, Causes and Impact, - Price Index - CPI and WPI, Role of Fiscal Policy in Controlling Money supply								12
TOTAL								60	
Course Outcomes									

CO1	ElaboratetheroleofStateand MarketinEconomicDevelopment
CO2	ExplaintheSectorialcontributiontoNationalIncome
CO3	IllustrateandCompareNationalIncomeatconstantandcurrentprices.
CO4	Describethecanonsofpublic expenditure
CO5	Understandthetheoriesofmoneyandsupply
Textbooks	
1	DuttandSundaram,IndianEconomy,S.Chand,NewDelhi
2	V.K.Puri,S.K.Mishra,IndianEconomy,HimalayaPublishinghouse, Mumbai
3	RemeshSingh,IndianEconomy,McGrawHill,Noida.
4	NitinSinghania,IndianEconomy,McGrawHill,Noida.
5	Sanjeverma,TheIndianEconomy,uniquepublication,Shimla.
ReferenceBooks	
1	GhatakSubrata:Introductionto Development Economics,RoutledgePublications, NewDelhi.
2	SukumoyChakravarthy:DevelopmentPlanning-IndianExperience,OUP, NewDelhi.
3	RameshSingh,IndianEconomy,McGrawHill,Noida.
4	Mier,Gerald, M:Leadingissues inEconomicDevelopment, OUP,NewDelhi.
5	Todaro,MichealP:EconomicDevelopmentinthethirdworld,OrientLongman, Hyderabad
NOTE: LatestEditionofTextbooksMay beUsed	
WebResources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –**IELECTIVE-I:BUSINESSECONOMICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the law of variable proportions								
LO5	To enable the student to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics– Positive and Normative Economics - Definition– Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,	12
II	Demand & Supply Functions Meaning of Demand-Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting-Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility -Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12

IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium	12
V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition – Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understand the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L.Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.	
3	Aryamala.T, Business Economics, Vijay Nicole, Chennai.	
4	T.P.Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics - Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics – Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia	
4	Ramsingh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

WebResources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3– Strong,2-Medium,1-Low

DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Learning Objectives:	
LO1:	To acquaint students with knowledge of Digital Banking Products.
LO2:	To enable the student to understand the knowledge of Digital Payment System
LO3:	To impart the student to understand the new concepts of Mobile and Internet Banking
LO4:	To enable the student to have depth knowledge in point of sale terminals
LO5:	To understand the ATM and cash deposits system
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the need for digital banking products and the usage of cards.
CO2:	Classify the usage of various payment systems.
CO3:	Discuss the profitability, risk management and frauds of mobile and internet banking.
CO4:	Analyse the approval processes of POS terminals.
CO5:	Explain the product features and services of ATM and Cash Deposit Machine.

Unit I: Digital Banking Products

Digital Banking – Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards -New Technologies- Europay, Master and Visa Card (EMV)- Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products -Digital Lending– Digital Lending Process- Non-Performing-Asset (NPA).

Unit II: Payment System

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure - Immediate Payment Service (IMPS)-National Unified USSD Platform (NUUP)- National Automated Clearing House (NACH)-Aadhaar Enabled Payment System (AEPS)- Cheque Truncation System (CTS) -Real Time Gross Settlement Systems (RTGS)-National Electronic Fund Transfer (NEFT) -Innovative Banking & Payment Systems.

Unit III: Mobile and Internet Banking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - Blockchain Technology-Types- Crypto currency and Bitcoins

Unit IV: Point of Sale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.

Unit V: Automated Teller Machine and Cash Deposit Systems

Automated Teller Machine (ATM) - Cash Deposit Machine (CDM) & Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services -Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Recent Trends in Digital Banking

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.
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Text Books:

1. **IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi**
2. Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4. Uppal R. K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

Supplementary Readings:

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai
4. Subba Rao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

Web Reference:

- 1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
- 2 <http://www.himpub.com/documents/Chapter1859.pdf>.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

Learning Objectives:	
LO1 :	To enable the student to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spreadsheet
LO2 :	To equip the student themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
LO3 :	To engage the student themselves with advanced, MS Excel functions and productivity tools to assist in developing worksheets and consolidation to summarize and report results from multiple worksheets
LO4 :	To identify the names and functions of the PowerPoint interface and create a slide presentation that includes text, graphics, animation and transition
LO5 :	To plan, design, create, manipulate and analyse and compile data in various ways.
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1 :	Acquire practical knowledge in MS Word
CO2 :	Construct worksheet in MS Excel using basic functions
CO3 :	Construct Excel sheets in MS Excel using advanced functions
CO4 :	Prepare presentations in MS PowerPoint using various Templates
CO5 :	Create a database using Powerpoint

Unit I: Microsoft Word-I

Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers & Footers – Page Numbering

Unit II: Microsoft Word-II

Applying Templates - Formulating Tables – Editing tables – Incorporate Word Art, Clip Arts, Smart art & Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document - Mail Merge.

Unit III: Microsoft Excel-I

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and removing Rows and Columns, creating and copying formulae, changing column width and row heights, using Autoformat, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expressions such as Add, Subtract, Multiply and Divide.

Unit IV: Microsoft Excel-II

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPV, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE – BAHTTEXT Text Function – LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

Unit V: Microsoft PowerPoint:

Applying the Auto-content wizard to Create and Store a presentation - Design template – Creating a Blank presentation – Opening a Previously-made presentation – Adjusting the Background – Choosing the Presentation Layout – Establishing the Presentation Style;

List of Practical**MS-WORD**

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class timetable and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spreadsheet to do various financial operations PMT, RATE, NPV, PV, FV.
5. Generate an Excel sheet to accomplish numerous text, value, and date

&timefunctions.

MS-POWERPOINT

1. Construct presentations slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, Zoom In and Zoom Out. The presentations should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background colour, and incorporate word art to adjust font colour.

Text Books:

1. A First Course in computers Based on Windows 8 and MS Office 2013 by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
3. Excel 2019 - All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications; 1st edition (1 January 2019); BPB Publication
4. Jordan Goldmeter 2014 Advanced Excel Essentials Friends of a Press USA

Supplementary Readings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use Vlookup & Index Match function Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One; BPB Publication USA
4. Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

Web Reference:

- 1 <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
- 2 <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
- 3 <https://www.educba.com/text-function-in-excel/>
- 4 <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

FOUNDATION COURSE (OR)

BRIDGE COURSE

FUNDAMENTALS OF BUSINESS STUDIES

Subject	L	T	P	S	Credits	Inst.	Marks
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Code						Hours	CIA	External	Total
					2	2	25	75	100

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject.

Bridge courses are the tool to help students to success in their graduate level studies. It is also a prerequisite and foundational course to know the basic information about commerce subjects.

FUNDAMENTALS OF BUSINESS STUDIES

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	To make the students familiar with the basic concepts of commerce, and Management Fields.
CO2:	To encourage and motivate the Students for the commerce Education.
CO3:	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.

Unit I Commerce-Introduction

Definition of Commerce -Importance's of Commerce -Meaning of barter system--business-industry-trade-hindrances of trade-branches of Commerce.

Unit II Accounting-Introduction

Book-Keeping-Meaning -Definition -Objectives-Accounting-Meaning -Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

Unit III Marketing and Advertising

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer -Standardization and Grading-Pricing-Kind of Pricing-AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kind of media

Unit IV Auditing & Entrepreneurial Development

Introduction of Auditing-Origin and Evolution -Definition-Features of Auditing-Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing -Basic Principles of Audit-Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

Unit V: Income Tax Law and Practice

Tax history-Types-Variations in Tax-Exempted Income U/S 10-Canon of Taxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns-Residential Status.

TextBooks:

1. L.M.Prasad,PrinciplesofMaement,2022S.Chand&SonsCo.Ltd,NewDelhi.
2. S.P.JainandK.L.Narang2023FinancialAccounting-I,KalyaniPublishers,NewDelhi.
3. Dr.N.RajanNair,2023Marketing,SultanChand&Sons.NewDelhi
4. JayashreeSuresh,(Reprint2017)EntrepreneurialDevelopment,MarghamPublications.
Chennai
5. SundarK.andPaari,2016AuditingVijayNicole,ImprintsPrivateLtd,Chennai.
6. T.Srinivasan2024IncomeTax&Practice-VijayNicoleImprintsPrivateLimited, Chennai.

FIRST YEAR – SEMESTER -**II CORE–III: FINANCIAL ACCOUNTING II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such as Higher purchase and Instalments System.								

LO2	To understand the allocation of expenses under departmental accounts	
LO3	To gain an understanding about partnership accounts relating to Admission and retirement	
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm	
LO5	To know the requirements of international accounting standards	
Prerequisites: Should have studied Accountancy in XII Std		
Unit	Contents	
	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	15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtor system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)- Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.	15
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.	15
IV	Partnership Accounts- II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment- Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users- Role of Accounting Standards- Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	

Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla, T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	SP Jain and K.L. Narang: Financial Accounting-I, Kalyani Publishers, New Delhi.
5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw Hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	3	3	2	3	2	2	3	2	2	3
CO2	3	2	3	3	3	2	2	2	3	2	2	3

CO3	3	2	2	3	3	2	2	2	3	2	2	3
CO4	3	2	3	3	2	2	2	2	3	2	2	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11	15
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2	3

FIRSTYEAR-SEMESTER-IICORE –**IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	ToknowthenatureandobjectivesofMercantilelaw								
LO2	Tounderstandtheessentialsofvalidcontract								
LO3	Togainknowledgeonperformancecontracts								
LO4	TodefinitheconceptsofBailmentandpledge								
LO5	Tounderstandtheessentialsofcontractofsale								
Prerequisites:ShouldhavestudiedCommerceinXII Std									
Unit	Contents							No.ofHours	
I	ElementsofContract Indian Contract Act 1872: Definition of Contract, Essentials of ValidContract,ClassificationofContract,Offer andAcceptance – Consideration–CapacitytoContract–FreeConsent-Legalityof Object–ContingentContracts–VoidContract							15	
II	PerformanceContract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises,AssignmentofContracts-RemediesforBreachof contract-Terminationand DischargeofContract-QuasiContract							15	
III	ContractofIndemnityandGuarantee ContractofIndemnityandContractofGuarantee-Extentof Surety’s Liability, Kinds ofGuarantee, Rights ofSurety, Discharge of Surety –							15	
IV	BailmentandPledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor andBailee–LawofPledge–Meaning–Essentials ofValidPledge, PledgeandLien, RightsofPawnerandPawnee.							15	
V	SaleofGoodsAct1930(Case Study): DefinitionofContract ofSale – Formation-Essentials ofContract of Sale - Conditions and Warranties - Transfer of Property – Contractsinvolving Sea Routes-SalebyNon-owners -Rightsand dutiesofbuyer-RightsofanUnpaidSeller							15	
TOTAL							75		
Course Outcome									
CO1	ExplaintheObjectivesandsignificanceofMercantilelaw								
CO2	UnderstandtheclausesandexceptionsofIndianContract Act.								
CO3	Explainconceptsonperformance,breachand dischargeofcontract.								
CO4	Outlinethecontractofindemnityandguarantee								
CO5	ExplainthevariousprovisionsofSale ofGoodsAct1930								
Textbooks									
1	N.D.Kapoor,BusinessLaws-SultanChand andSons,NewDelhi.								
2	R.S.N.Pillai–BusinessLaw,S.Chand,NewDelhi.								

3	MCKuchhal&VivekKuchhal,Businesslaw,SCchandPublishing,NewDelhi
4	M.V.Dhandapani,BusinessLaws,SultanChandandSons, NewDelhi.
5	Shusma Aurora,BusinessLaw,Taxmann,NewDelhi.
ReferenceBooks	
1	PreethiAgarwal,BusinessLaw,CAfoundationstudymaterial,Chennai.
2	BusinessLaw bySaravanel,Sumathi,Anu,HimalayaPublications,Mumbai.
3	KavyaandVidhyasagar,BusinessLaw,NithyaPublication,NewDelhi.
4	D.Geet,BusinessLawNiraliPrakashanPublication, Pune.
5	M.R.Sreenivasan, BusinessLaws,MarghamPublications, Chennai.
NOTE: LatestEditionofTextbooksMay beUsed	
WebResources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPINGWITHPROGRAMMEOUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –**III ELECTIVE–II: BUSINESS ENVIRONMENT**

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CI A	External	Total
	Business Environment	Elective II	4				3	4	25	75	100
Learning Objectives											
LO1	To understand the nexus between environment and business.										
LO2	To know the Political Environment in which the businesses operate.										
LO3	To gain an insight into Social Environment.										
LO4	To familiarize the concepts of an Economic Environment.										
LO5	To learn the trends in Global Environment.										
Prerequisites: Should have studied Commerce in XII Std											
Unit	Contents										No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.										10
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.										12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.										12
IV	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.										12
V	Technological Environment (CASE STUDY) Technological Environment – Meaning - Features OF Technology - Sources of Technology Dynamics - Transfer of Technology - Impact of Technology on Globalization - Status of Technology in India - Determinants of Technology Environment.										14
TOTAL										60	
CO	Course Outcomes										

CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive environment for businesses to operate globally.
Textbooks	
1	C.B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP
4.	Aswathappa. K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikh Saleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, FT Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	3	3	3	2	2	3	2	3	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	11	14	15	15	11	13	15	11	15	15	15
AVERAGE	3	2.2	2.8	3	3	2.2	2.6	3	2.2	3	3	3

FIRST YEAR – SEMESTER –**II ELECTIVE – II: HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
C1	To understand aspects relating to Human resource management								
C2	To know strategies relating to Human Resource management								
C3	To be acquainted with Industrial Relations Policy.								
C4	To learn about organisation culture								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								12
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5Ps Model.								12
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism – Discipline - Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.								12
IV	Organisational Development and Collective Bargaining Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining								12
V	Employee welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories - Social Security, Health, Retirement & Other Benefits.								12
TOTAL								60	
CO	Course Outcomes								
CO1	Remember and recall concepts of Human resource management								
CO2	Choose appropriate strategies for human resource management								
CO3	Compare and contrast various industrial relations policy.								

CO4	Determine appropriate organisation culture.
CO5	Formulate strategies for employee welfare.
Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S. V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P. Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chandsons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P. Human Resource Management, Wiley, India.
3	Dr. K. Sundar and Dr. J. Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMPP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –**III ELECTIVE – II: BUSINESS LEGISLATIONS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100
Learning Objectives									
C1	To impart knowledge on the Factories Act, 1948								
C2	To provide insights on the Foreign Exchange Management Act, 1999								
C3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
C4	To enable the student to learn about the Competition Act 2002								
C5	To familiarise the students about the existence of Intellectual Property Rights								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Factories Act 1948 Definitions - Objects – Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.								9
II	Foreign Exchange Management Act, 1999 Introduction – Board Structure of FEMA – Definitions – Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								9
III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.								9
IV	Competition Act, 2002 Definitions - Prohibition of Agreements - Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.								9
V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.								9
TOTAL								45	
CO	Course Outcomes								
CO1	Acquire knowledge on Factories Act, 1948								
CO2	Analyse the role of Foreign Exchange Management Act, 1999								

CO3	UnderstandthepracticalimplicationsofPreventionofMoneyLaunderingAct,2002
CO4	EvaluatetheimportanceofCompetitionAct,2002
CO5	Gainknowledge onIntelligence PropertyRights
Textbooks	
1	AkhilleshwarPathak,Legalaspectsofbusiness,McGrawHillEducation,Noida
2	R.S.N.Pillai&Bagavathi, Legalaspectsofbusiness,S.Chand, New Delhi
3	RashmiAggarwal,RajinderKaur,Legalaspectsofbusiness,PearsonEducationLimited, New Delhi
4	P.K.Padhi, Legalaspectsofbusiness, PHI Learning, New Delhi
ReferenceBooks	
1	RavinderKumar, Legalaspectsofbusiness,CengageLearning,Nioda
2	ShawnKopel,Guidetobusinesslaw,OxfordUniversityPress,England
3	M.C.Kuchhal,VivekKuchhal,BusinessLaw,SChandPublishers,NewDelhi
4	C.L.Bansal.Businesslaw,Taxmann,New Delhi
NOTE: LatestEditionofTextbooksMaybe Used	
WebResources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

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

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

INTERNET AND ITS APPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Objective

This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of Accounting.

Unit I: Internet Concepts

Introduction–Internet Connection Concepts–Connecting to Dial-up Internet Accounts–High Speed Connections: ISDN, ADSL, and Cable Modem–Intranets: Connecting LAN to the Internet.

Unit II: E-mail Concept

E-mail Concepts -E-mail Addressing-E-mail Basic Commands -Sending and Receiving Files by e-mail - Controlling e-mail Volume - Sending and Receiving Secure e-mail.

Unit III: Internet Services

Online Chatting and Conferencing Concepts–E-mail Mailing Lists–Usenet Newsgroup Concepts - Reading Usenet Newsgroups - Video Conferencing.

Unit IV: Web Concepts and Browsers

World-Wide-Web Concepts-Elements of Web-Clients and Servers-URL and IP-Web Browsers - Netscape Navigator and Communicator-Microsoft Internet Explorer.

Unit V: Search Engines

Search Engines - Web Directories - Microsoft Internet Explorer - Searching for Information - Bigfoot, InfoSpace, Whowhere, Yahoo- Subscriptions and Channels - Web Sites-Making use of Web Resources - New and Weather, Sports, Personal Finance and Investing - Entertainment - Shopping - Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. Alexis Leon and Mathews Leon-Internet for everyone, Leon Techworld, Chennai, India, 2000.
2. Kamlesh N. Agarwal-Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A. Agarwal-Web the Net-An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

REFERENCE BOOKS

1. Douglas E. Comer-Computer Networks and Internet, PHI (Addison Wesley Longman), New Delhi, 2001.
2. Minoli Daniel - Internet & Internet Engineering , Tata McGraw Hill, New Delhi, 2000

STOCK MARKET OPERATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Learning Objectives:	
LO1:	To acquaint students with knowledge of Securities Market
LO2:	To enable the student to understand the knowledge of Practice Trading on Stock Market
LO3:	To impart the student to understand the legal framework of securities Market
LO4:	To enable the student to have depth knowledge in different segment of stock exchange
LO5:	To understand the role of Demat Trading
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the basic concept of Securities Market
CO2:	Practice Trading on Stock Market
CO3:	Analyse the legal Framework of Securities Market
CO4:	Explain different segment of Stock Exchange
CO5:	Perform Demat Trading

Unit I: Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation - fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

Unit III: Secondary Market

Concept; Functions and Importance; Mechanics of Stock Market Trading - Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

Unit IV: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit V: Demat Trading

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPO to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate
 - a) Procedure of placing buying/selling order.
 - b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Recent Trends in Stock Market

Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

Text Books:

1. Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
3. **Dalton, J.M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H.**
4. Machiraju, H.R. 2019. Merchant Banking. New Delhi: New Age Publishers.

Supplementary Readings:

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Note: Latest edition of the books may be used

NEW VENTURE PLANNING & DEVELOPMENT

Subject	L	T	P	S	Credits	Inst.	Marks		
Code						Hours	CIA	External	Total
					2	2	25	75	100

Learning Objectives:	
LO1:	To acquaint students with knowledge of Setting up a new Business
LO2:	To enable the student to understand the legal challenges in setting up Business
LO3:	To impart the student to search for entrepreneurial capital
LO4:	To enable the student to have depth knowledge in marketing aspects of new ventures
LO5:	To understand the role Business Plan Preparation for New Ventures
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Generate a business idea using different techniques and describe sources of innovative ideas
CO2:	Evaluate advantages of acquiring an ongoing venture with a case study;
CO3:	Present a comparative analysis of various government schemes which are suitable for the business idea;
CO4:	Develop a marketing plan for a business idea;
CO5:	Prepare and present a well-conceived Business Plan

Unit I: Starting New Ventures

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II: Legal Challenges in Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

Unit III: Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.

Unit IV: Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit V: Business Plan Preparation for New Ventures

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IP like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Recent Trends in New Venture Planning & Development
Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

Text Books:

1. Allen, K.R. (2015). *Launching New Ventures: An Entrepreneurial Approach*. Boston: Cengage Learning
2. Barringer, B.R., & Ireland, R.D. (2015). *Entrepreneurship: Successfully Launching New Ventures*. London: Pearson.
3. Kuratko, D.F., & Rao, T.V. (2012). *Entrepreneurship: A South-Asian Perspective*. Boston: Cengage Learning
4. Donald F Kuratko and Jeffrey S Honsby 2021 *New Venture Management* Routledge, USA

Supplementary Readings:

1.

Colin Barrow Paul Barrow Robert Brown 2015 *The Business Plan Workbook: A Practical Guide to New Venture*, Kogan Page Ltd, Great Britain

2.

David Butler 2006 *Enterprise Planning and Development* Routledge USA

3. David Butler 2014 *Business Planning for New Ventures: A Guide to Startup*, Routledge USA

4.

Robert N Lussier Joel Corman 2014 *Entrepreneurial New Venture Skills* Routledge USA

Note: Latest edition of the books may be used