

**Manonmaniam Sundaranar University, Tirunelveli –
627012 Department of Commerce
REGULATIONS FOR THE M.COM.FIVE-
YEAR INTEGRATED PROGRAMME UNDER
CHOICE BASED CREDITS SYSTEM (CBCS)**

These Regulations are for the students admitted to the M.Com. Five Year Integrated Program in the Department of Commerce from the academic year 2023-2024 onwards.

1. Eligibility for Admission

The M.Com. Integrated Program offered by the University and the eligibility criteria are detailed below:

- A pass in H.S.E (10+2 level) Or Equivalent thereto (Commerce and Accountancy group) only.
- In the case of SC/ST and Differentlyabled candidates, a pass is the minimum qualification for the above program.
- Admission to the M.Com Integrated Program will be strictly based on the reservation policy of the Government of Tamil Nadu.
- Candidates who completed three years of B.Com Program (with any specialization) will be admitted into IVth year of the Integrated program if vacancy is available.

2. Program Duration

- The Integrated M.Com Program consists of 3 + 2 years
- Each academic year is divided into two semesters, the first being from June to November and the second from December to April.
- Each semester will have 90 working days.

Integrated M.com Degree Programme provide sample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

GRADUATE PROGRAMME	
Programme:	Integrated M.COM
Programme Code:	
Duration:	3+2years
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 all life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the 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.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognize 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</p> <p>PO7: Cooperation/Teamwork: 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</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and</p>

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.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 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 behaviour 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 their 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.

Programme Specific Outcomes:	<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>
-------------------------------------	--

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"> • Studentshavetosolveproblemsbyusing/applyingaconceptlearne dinthe classroom. • Studentsmust use theirknowledgetodetermineaexactrespons e.
Analyze(K4)	<ul style="list-style-type: none"> • Analyzingthequestionisonethatasksthestudentstobreakdownso methingintoitscomponentparts. • Analyzingrequiresstudentstoidentifyreasonscausesormotivesan dreachconclusionsorgeneralizations.
Evaluate(K5)	<ul style="list-style-type: none"> • Evaluationrequiresanindividualtomakejudgmentonsomething. • Questionstobeaskedtojudgethevalueofanidea,acharacter,aworko fart,orasolutiontoaproblem. • Studentsareengagedindecision-makingandproblem– solving. • Evaluationquestionsdonothavesinglerightanswers.
Create(K6)	<ul style="list-style-type: none"> • Thequestionsofthiscategorychallengestudentstogetengagedincr eativeandoriginalthinking. • Developingoriginalideasandproblemsolvingskills.

3. Program Structure

The M.Com. Integrated Program consists of (02) Language Courses, (3) Core Courses, (04) Skill enhancement courses, (05) Allied Courses, (06) Elective Courses, (07) Foundation courses (08) Skill based Common courses like Practical Learning and Project.

4. Attendance

- Each faculty handling a course shall be responsible for the maintenance of Attendance and Assessment Record for students who have registered for the course.
- The Record shall contain details of the students' attendance, marks obtained in the Continuous Internal Assessment (CIA) Tests, Assignments and Seminars. In addition, the Record shall also contain the organization of lesson plan.
- The record shall be submitted to the Head of the Department once a month for monitoring the attendance and syllabus coverage.
- At the end of the semester, the record shall be duly signed by the Faculty and the Head of the Department and placed in a safe custody for any future verification.
- The Faculty shall intimate to the Head of the Department at least seven calendar days before the last instruction day in the semester about the attendance particulars of all students.
- Each student should earn minimum of 75% attendance in the courses of the particular semester failing which she will not be permitted to write the End-Semester Examination. The student has to redo the semester in the next year.
- *Relaxation* of attendance requirement up to 10% may be granted for valid reasons such as illness.

5. Mentor-Mentee System

- To help the students in planning their course of study and for general advice on the academic program, the Head of the Department will attach certain number of students to a member of the faculty who shall function as a Mentor throughout their period of study.
- The Mentors will guide their mentees with the curriculum, monitor their progress, and provide intellectual and emotional support.

- The Mentors shall also help their mentees to choose appropriate electives, apply for scholarships, undertake projects, prepare for competitive examinations, attend campus interviews and participate in extracurricular activities.

6. Examinations

- The examination system of the University is designed to systematically test the student's progress in class, laboratory and field work through Continuous Internal Assessment (CIA) Tests and End-Semester Examination (ESE).
- There will be three CIA Tests and one ESE in each semester.
- The Question Papers will be framed to test different levels of learning based on Bloom's taxonomy viz. Knowledge, Comprehension, Application, Analysis, Synthesis and Evaluation/Creativity.
- The CIA Tests shall be a combination of a variety of tools such as class tests, assignments, seminars, and viva-voce that would be suitable to the course. This requires an element of openness.
- The ESEs for the odd semester will be conducted in November and for the even semester in April/May.
- Candidate who does not pass the examination in any course(s) will be permitted to reappear in such course(s) that will be held in November and April/May in the subsequent year.
- ESE will be of three hours duration and will cover the entire syllabus of the course.

7. Evaluation

- Each course, Theory and Practical as well as Project/Internship/Fieldwork shall be evaluated for a maximum of 100 marks.
- For the theory courses, CIA Tests will carry 25% and the ESE, 75% of the marks.
- For the Practical courses, the CIA Tests will constitute 40% and the ESE 60% of the marks.
- For the CIA Tests, the assessment will be done by the Faculty
- For the Theory Courses, the break-up of marks shall be as follows:

	Marks
Tests	20
Assignment	5
Total	25

- For the Practical Courses (wherever applicable), the break-up of marks shall be as follows:

	Marks
Test	20
Record	10
Viva-voce	10
Total	40

- **Assessment of End-Semester Examinations as per the rules and regulations laid down by the University.**
- The Project Report/Dissertation shall be submitted as per the guidelines laid down by the University.
- The Project Work/Dissertation shall carry a maximum of 100 marks.

8. Passing Minimum

- A candidate is declared to have passed in each course if she secures not less than 50% marks in the ESE and not less than 50% marks in aggregate taking CIA and ESE marks together.
- A candidate who has not secured a minimum of 50% of marks in a course (CIA + ESE) shall reappear for the course in the next semester/year.

9. Scheme of Examinations

(End Semester) Question paper component

consists of

Section A 10 x 1 = 10 marks (Objective questions only)
 Section B 5 x 5 = 25 marks Either (a) Or (b) questions
 Section C 5 x 8 = 40 marks Either (a) Or (b) questions

s

10. Conferment of the Master's Degree

- A candidate who has secured a minimum of 50% marks in all courses prescribed in the program and earned the minimum required credits up to **sixth** shall be considered to have passed the B.Com Degree.
- A candidate with **Expression of Interest continues** up to **Tenth** semester and secured a minimum 50% marks in all courses prescribed in the program and earned a minimum required credit shall be considered to have passed the M.Com Integrated Program.

Guidelines for Mini Project / Major Project

The following guidelines have been framed regarding the conduct/evaluation/structure of marks for the course on Mini project / Major project for integrated M.Com programme.

- ❖ Mini Project / Major Project is mandatory core course for every candidate
- ❖ Mini Project / Major Project should be an individual activity. Every student should prepare and submit report separately.
- ❖ Attendance Certificate from the Organization if any and Strict Adherence to the procedure, Schedule and suggestions offered by the Faculty Guide are pre-requisites for acceptance.
- ❖ Upon completion of the Project, the report has to be submitted in duplicate within the time stipulated by the project Co-Coordinator or the Head of the Department.
- ❖ The candidate shall have to make an oral presentation of his/her training/project report before a joint session of the faculty and students.
- ❖ The faculty shall evaluate the presentation and record of marks maintained. A consolidated mark list duly signed by the Head of the Department shall be sent to the Controller of Examinations to be incorporated in the mark statement of the ensuing semester.
- ❖ The average of the marks awarded by both internal and External Examiner(s) for the Viva-Voce Examination will be treated as Internal marks (50).
- ❖ The average of the marks awarded by the Guide as an internal examiner for 50 Marks and the External Examiner/a panel of Examiners as decided by the Department Faculty of 50 marks will be considered as External Marks. (50).
- ❖ All students are required to be present at the time of presentation. Their attendance will also be taken into account while awarding marks for their presentation.

Any candidate who fails to defend his/her project/training report satisfactorily shall be to undergo training/take up a project afresh in the ensuing semester and defend it in similar manner as laid down above. The veracity/genuineness of the project work/training should be proved beyond doubt. If proved otherwise, a case of malpractice is to be reported and necessary action can be initiated as per the University norms.

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper I– Financial Accounting I	5	5
Part III		Core Paper II– Principles of Management	5	5
Part III	Anyone	Elective I– Business Communication Elective I– Indian Economic Development Elective I– Business Economics	3	4
Part IV	Skill Enhancement Course SEC–1	(select any One) Digital Banking/MS Office	2	2
	Foundation Course FC	Fundamentals of Business Studies	2	2
TOTAL			23	30
SECOND SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper III– Financial Accounting II	5	5
Part III		Core Paper IV– Business Law	5	5
Part III	Any one	Elective II– Business Environment Elective II– Insurance and Risk Management Elective II– International Trade	3	4
Part IV	Skill Enhancement Course SEC–2	(Select any Two) Internet and its Applications/ Stock Market Operation/ New venture Planning and Development	2	2
	Skill Enhancement Course SEC–3		2	2
TOTAL			23	30

FIRST YEAR – SEMESTER –
ICORE – I: FINANCIAL ACCOUNTING I

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	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Analyse the various methods of providing depreciation	
CO4	Evaluate the methods of calculation of profit	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	
Textbooks		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S. Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
Reference Books		
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.	
3.	Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.	
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.	
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.	
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 A
ND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3– Strong,2-Medium,1-Low

FIRSTYEAR-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	Tounderstandthebasicmanagementconceptsandfunctions								
LO2	Toknowthevarioustechniquesofplanninganddecisionmaking								
LO3	Tofamiliarizewiththeconceptsoforganisationstructure								
LO4	Togainknowledgeaboutthevariouscomponentsofstaffing								
LO5	Toenablethestudentsinunderstandingthecontroltechniquesofmanagement								
Prerequisites:ShouldhavestudiedCommerceinXIStd									
Unit	Contents								No.of Hours
I	IntroductiontoManagement Meaning-Definitions–NatureandScope-LevelofManagement – Importance - Management Vs. Administration – Management:ScienceorArt–EvolutionofManagementThoughts – F.W.Taylor, HenryFayol, PeterF.Drucker, EltonMayo-FunctionsofManagement- TrendsandChallengesofManagement. Managers– Qualification –Duties&Responsibilities.								15
II	Planning Planning–Meaning–Definitions–Nature–ScopeandFunctions– ImportanceandElementsof Planning–Types–PlanningProcess- ToolsandTechniquesofPlanning–Management by Objective (MBO). Decision Making: Meaning –Characteristics–Types- StepsinDecisionMaking– Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance–Types-FormalandInformalOrganization– OrganizationChart–OrganizationStructure:MeaningandTypes -Departmentalization–AuthorityandResponsibility– CentralizationandDecentralization–SpanofManagement.								15
IV	Staffing Introduction-ConceptofStaffing-StaffingProcess–Recruitment– Sources of Recruitment–Modern RecruitmentMethods- SelectionProcedure–Test- Interview–Training:Need -Types–Promotion–ManagementGames–PerformanceAppraisal - Meaning andMethods–360 degree PerformanceAppraisal– WorkfromHome-Managing WorkfromHome [WFH].								15

V	<p>Directing Motivation –Meaning-Theories –Communication –Types - BarrierstoCommunications– Measures to Overcome the Barriers. Leadership–Nature-Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader –Successful Women Leaders– Challenges faced by women in workforce- Supervision.</p> <p>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].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B,-Principles of Management-L.M.Prasad, S.Chand & Sons Co.Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi & P.N.Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M.Prasad, Principles of Management, S.Chand & Sons Co.Ltd, New Delhi.	
5	R.K.Sharma, Shashi K.Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	KSundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg -The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

WebResources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES A
ND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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

FIRSTYEAR-SEMESTER-

IELECTIVE-I:BUSINESSCOMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	Toenablethestudentstoknowabouttheprinciples,objectivesandimportance ofcommunicationincommerce andtrade.								
LO2	Todevelopthestudentsto understandabouttradeenquiries								
LO3	Tomakethestudentsawareaboutvarioustypesofbusinesscorrespondence.								
LO4	Todevelop thestudentsto writebusinessreports.								
LO5	Toenablethelearnerstoupdatewithvarioustypesofinterviews								
Prerequisites:ShouldhavestudiedCommercinXIStd									
Unit	Contents								No.of Hours
I	IntroductiontoBusinessCommunication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication –E-Communication-Business Letters:Need- Functions–Essentials ofEffectiveBusinessLetters– Layout								12
II	TradeEnquiries TradeEnquiries–OrdersandtheirExecution– CreditandStatusEnquiries–ComplaintsandAdjustments– CollectionLetters– SalesLetters–Circulars								12
III	Banking&InsuranceCorrespondence BankingCorrespondence–Types– StructureofBankingCorrespondence – Elements of a Good Banking Correspondence –Insurance–MeaningandTypes– InsuranceCorrespondence–Difference between Life and General Insurance – Meaning of FireInsurance–Kinds– CorrespondenceRelatingtoMarineInsurance –AgencyCorrespondence– Introduction–Kinds–StagesofAgent Correspondence–TermsofAgencyCorrespondence								12
IV	SecretarialCorrespondence CompanySecretarialCorrespondence–Introduction– DutiesofSecretary – Classification of Secretarial Correspondence – Specimenletters–AgendaandMinutesofReportwriting–Introduction– TypesofReports–PreparationofReportWriting								12
V	InterviewPreparation ApplicationLetters–PreparationofResume–Interview:Meaning –ObjectivesandTechniquesofVariousTypesofInterviews– Creating&maintainingDigitalProfile								12

	TOTAL	60
--	--------------	-----------

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
2	Gupta and Jain, Business Communication, Sahitya Bahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S.N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M.S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S. Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd - New Delhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

**MAPPING WITH PROGRAMME OUTCOMES A
ND 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	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3– Strong,2-Medium,1-Low

FIRSTYEAR-SEMESTER-IELECTIVE-

I:INDIANECONOMICDEVELOPMENT

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 XI 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	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canon of public expenditure
CO5	Understand the theories of money and supply
Textbooks	
1	Dutt and Sundaram, Indian Economy, S. Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	Ghatak Subrata: Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoy Chakravarty: Development Planning - Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M: Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P: Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

**MAPPING WITH PROGRAMME OUTCOMES A
ND 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	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

FIRSTYEAR – SEMESTER–

IELECTIVE-I:BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	Tounderstandtheapproachesto economicanalysis								
LO2	Toknowthevariousdeterminantsofdemand								
LO3	Togainknowledgeonconceptandfeaturesofconsumerbehaviour								
LO4	Tolearnthelawsofvariableproportions								
LO5	Toenablethestudentstounderstandtheobjectives andimportanceofpricing policy								
Prerequisites:ShouldhavestudiedCommercinXIISTd									
Unit	Contents								No.of Hours
I	IntroductiontoEconomics Introduction to Economics – Wealth, Welfare and Scarcity Viewson Economics – Positive and Normative Economics - Definition –ScopeandImportanceofBusinessEconomics- Concepts:Production Possibility frontiers – Opportunity Cost – AccountingProfitandEconomicProfit– IncrementalandMarginalConcepts –TimeandDiscountingPrinciples– ConceptofEfficiency-BusinessCycle:- Theory,Inflation,Depression,Recession,Recovery,ReflationandDeflation,								12
II	Demand&SupplyFunctions Meaning of Demand - Demand Analysis: Demand Determinants, LawofDemandanditsExceptions.ElasticityofDemand:Definition,Types,MeasurementandSignificance.Demand Forecasting - Factors Governing Demand Forecasting - MethodsofDemandForecasting, LawofSupplyandDeterminants.								12
III	ConsumerBehaviour Consumer Behaviour – Meaning, Concepts and Features – Law ofDiminishing Marginal Utility – Equi-Marginal Utility – Cardinaland Ordinal concepts of Utility -Indifference Curve: Meaning,Definition,Assumptions,SignificanceandProperties– Consumer’s Equilibrium. Price, Income and Substitution Effects.TypesofGoods:Normal,InferiorandGiffenGoods-Derivation of Individual Demand Curve and Market Demand Curve with thehelpofIndifferenceCurve.								12

IV	<p>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</p>	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 Nocol, 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		
Web Resources		
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**

	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	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 students to understand the knowledge of Digital Payment System
LO3:	To impart the students to understand the new concepts of Mobile and Internet Banking
LO4:	To enable the students to have depth knowledge in point of sale terminals
LO5:	To understand the ATM and cash deposit 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:	Analyze 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 – Cryptocurrency 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 Preven

tion.

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.
--

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 Sand 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>.

MSOFFICE

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 students to acquire knowledge in creating documents for printing, sharing, presentation and stored data in a spreadsheet
LO2 :	To equip the students themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
LO3 :	To engage the students 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 Autofill, setting margin, adding and removing Rows and Columns, creating and copying formulae, changing colu

mnwidthsandrowheights,usingAutoformat,creatingandprintingachart,
 Page Layout, converting files
 intoadifferentformat,findingtotalinrowsandcolumnsandMathemat
 icalExpressionsuchasAdd,Subtract,MultiplyandDivide.

UnitIV:MicrosoftExcel-II

MoreAdvancedExcelFunctions:Normal,PageLayout,PageBreakView
 –EmployingtheFreezePanestooll–EmployingFinancialFunctions:PMT,
 RATE, NPER, PV, FV –

LogicalFunctions:AND,FALSE,IF,NOT,OR,TRUE–

BAHTTEXTTextFunction–LEFTConcatenation – Using LOWER
 andUPPER–Value

Function–ExaminingDate &TimeFunctionality.

UnitV:MicrosoftPowerPoint:

Applying the Auto-content wizard to Create and Store a presentation -Design
 template –Creating a Blank presentation – Opening a Previously-made
 presentation – Adjusting theBackground–
 ChoosingthePresentationLayout–EstablishingthePresentationStyle;

ListofPractical

MS-

WORD

1. **Enterthechairperson'sspeech,auditor'sreport,minute
 s and agenda,and implement the followingprocesses:
 emboldening, underscoring,varying fontsize,
 adjusting the style, altering the
 backgroundandtextcolor,varyinglinespacing,verifying
 spellings,arranging,addingheaders and footers,
 inserting pagesand pagenumbers,
 findingandreplacingwords.**
2. Prepare an invitationforthe college function using text boxes
 andclipart.
3. **Prepareaclasstimetableandperformthefollowingopera
 tions:Insertingthetable,dataentry,alignmentofRowsan
 dColumns,insertinganddeletingtherowsandcolumns,a
 ndChangingofTableFormat.**
4. Prepareashareholders'meetingletterfor10membersusingmailmergeoper
 ation.
5. **PrepareBio-DatabyusingWizardandTemplates.**

MS-EXCEL

1. **Generatearosterofyourclass(aminimumof5topics) and
 performthefollowingactivities:Dataentry,Grandtotal,M
 ean,ResultandRankingthrougharithmeticandlogicalfu
 nctionsandsorting.**
2. **Utilizingthechartwizard,createvariouscharts(line,pie,
 bar)
 toshowtheannualperformanceofsales,purchase,andpro
 fitofthecompany.**

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, NPER, PV, FV.
5. **Generate an excel sheet to accomplish numerous text, value, and date & time functions.**

MS-POWERPOINT

1. **Construct presentation 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.klientsolutes.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
 GEC COURSE
 FUNDAMENTALS OF BUSINESS STUDIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							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 pre requisite 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:
CO 1:	To make the students familiar with the basic concepts of commerce, and Management Fields.
CO 2:	To encourage and motivate the Students for the commerce Education.
CO 3:	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 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 - Kinds of Pricing - AGMARK - ISI - Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds 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 - Various Terms in Tax - Exempted Income U/S 10 - Canons of Taxation - Income Tax Authority and Administration - Slab Rate - Filing of Returns - Residential Status.

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S. Chand & Sons Co. Ltd, New Delhi.
2. S.P. Jain and K.L. Narang 2023 Financial Accounting - I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice - Vijay Nicole Imprints Private Limited, Chennai.

FIRSTYEAR – SEMESTER-

IICORE–III:FINANCIALACCOUNTING-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 Hire purchase and Instalment 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	Provide 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 Debtor 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								15

V	Accounting Standards for financial reporting(Theory only) ObjectivesandUsesofFinancialStatementsforUsers- RoleofAccounting Standards - Development of Accounting Standards inIndia RoleofIFRS- IFRSAdoptionvsConvergenceImplementationPlaninIndia-IndAS- AnIntroduction-DifferencebetweenInd ASandIFRS.	15
TOTAL		75
THEORY20%&PROBLEMS80%		
CourseOutcomes		
CO1	ToevaluatetheHirepurchaseaccountsandInstalmentsystems	
CO2	To prepareBranchaccountsand DepartmentalAccounts	
CO3	Tounderstandtheaccountingtreatmentforadmissionandretirementin partnership	
CO4	To knowSettlementofaccountsatthetime ofdissolutionofafirm.	
CO5	ToelaboratetheroleofIFRS	
Textbooks		
1	RadhaswamyandR.L.Gupta:AdvancedAccounting,SultanChand,NewDelhi.	
2	M.C. ShuklaT.S.Grewal&S.C. Gupta,AdvanceAccounts,SChand Publishing, NewDelhi.	
3	R.L.GuptaandV.K.Gupta,“FinancialAccounting”,SultanChand,NewDelhi.	
4	SPJainandK. L.Narang:FinancialAccounting-I,KalyaniPublishers, New Delhi.	
5	T.S.Reddy&A.Murthy,FinancialAccounting,MargamPublishers,Chennai.	
ReferenceBooks		
1	Dr.S.N.Maheswari:FinancialAccounting, VikasPublications,Noida.	
2	Dr.Venkataraman&others(7lecturers):FinancialAccounting,VBH,Chennai.	
3	Dr.ArulanandanandRaman:AdvancedAccountancy,Himalayapublications, Mumbai.	
4	Tulsian,Advanced Accounting,TataMC.Grawhills,India.	
5	CharumathiandVinayagam,FinancialAccounting,S.Chandandsons,New Delhi.	
NOTE: Latest EditionofTextbooksMay beUsed		
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 A
ND 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	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –

II CORE – 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	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance of 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								15
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 –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - 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.								15
V	Sale of Goods Act 1930: 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								15

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D.Kapoor, Business Laws-Sultan Chand and Sons, New Delhi.
2	R.S.N.Pillai-Business Law, S.Chand, New Delhi.
3	MCKuchhal & Vivek Kuchhal, Business law, S.Chand Publishing, New Delhi
4	M.V.Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R.Sreenivasan, Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES A
ND 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	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 –

II ELECTIVE –

Subject Code	L	T	II: BUSINESS ENVIRONMENT		Inst. Hours	Marks			
			P	S		Credits	CIA	External	Total
	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 and Cultural Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment/Technological Environment								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Elements of Environment - Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
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 on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology - Sources of Technology Dynamics - Transfer of Technology - Impact of Technology on Business - Status of Technology in India - Determinants of Technological Environment.								12
TOTAL								60	
Course Outcomes									
CO1	Remember the nexus between environment and business.								
CO2	Apply the knowledge of Political Environment in which the businesses operate.								

CO5	Create a conducive Technological Environment for business to operate globally.
------------	--

Textbooks	
1	C.B. Gupta, Business Environment, Sultan 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 A
ND 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	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3– Strong, 2–Medium, 1–Low

FIRST YEAR- SEMESTER-
III ELECTIVE -II: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic concepts of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
LO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.								12
V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operation of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.								12
TOTAL								60	
Course Outcomes									
CO1	Identify the workings of insurance and hedging								
CO2	Evaluate the types of insurance policies and settlement								
CO3	Settle claims under various types of general insurance								

CO4	KnowtheprotectionprovidedforinsurancepolicyholdersunderIRDA
CO5	Evaluatetheassessmentandretentionofrisk
Textbooks	
1	NeetiGupta,AnujGuptaandAbhaChopra,RiskManagementandInsurance, KalyaniPublishers,NewDelhi.
2	Dr.N.Premavathy–ElementsofInsurance, SriVishnuPublications,Chennai.
3	M.N.Mishra&S.B.Mishra,InsurancePrinciplesandPractice,SChandPublishers, NewDelhi.
4	MichelCrouhy, TheEssentialsofRiskManagement, McGrawHill, Noida.
5	ThomasColeman, APracticalGuidetoRiskManagement,CFA, India.
ReferenceBooks	
1	JohnC.Hull,RiskManagementandFinancialInstitutions(WileyFinance),Johnwiley &sons, NewJersey.
2	P.K.Gupta,InsuranceandRiskManagement,HimalayaPublications,Mumbai.
3	Dr.Sunilkumar,InsuranceandRiskManagement,Golgatiapublishers,NewDelhi.
4	NaliniPravaTripathy,PrabirPaal, InsuranceTheory&Practice, PrenticeHalof India.
5	AnandGanguly– InsuranceManagement,NewAgeInternationalPublishers.
NOTE: Latest EditionofTextbooksMay beUsed	
WebResources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

**MAPPINGWITHPROGRAMMEOUTCOMESA
NDPROGRAMMESPECIFICOUTCOMES**

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

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –

II ELECTIVE -II: INTERNATIONAL

TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trade and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition – Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam Smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher – Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF - World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
TOTAL								60	
Course Outcomes									
CO1	Distinguish between the concept of internal and international trade.								
CO2	Define the various theories of international trade.								

CO3	Examinethebalanceoftradeand exchange rates
CO4	AppraisetheroleofIMFandIBRD.
CO5	DefinetheworkingsofWTOand withspecialreferencetoIndia.
Textbooks	
1	FrancisCherunilam,InternationalTradeandExportManagement–Himalaya PublishingHouse -Mumbai–04.
2	Paul.R.KrugmanandMauriceObstfeld, InternationalEconomics(Theoryand Policy)- PearsonEducationAsia-AddisonWesleyLongman(P)Ltd.-Delhi– 92.
3	Robert J.Carbaugh,InternationalEconomics - ThomsonInformationPublishingGroup- WadsworthPublishing Company-California.
4	H.G. Mannur,InternationalEconomics–VikasPublishingHouse(P)Ltd–New Delhi-14.
5	BimalJaiswal&RichaBanerjee,IntroductionToInternationalBusiness, HimalayaPublication,Mumbai
ReferenceBooks	
1	Dr.T.Aryamala,VijayNicole, InternationalTrade, Chennai
2	Avadhani,V.A.InternationalFinancialManagement,HimalayaPublications, Mumbai
3	PunamAgarwalandJatinderKaur,InternationalBusiness,KalyaniPublications,New Delhi
4	SSankaran, InternationalTrade,MarghamPublication, Chennai
5	CBGupta, InternationalBusiness, SChandPublishing, NewDelhi
NOTE: Latest EditionofTextbooksMaybeUsed	
WebResources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

**MAPPING WITH PROGRAMME OUTCOMES A
ND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
C01	3	2	3	2	2	2	2	2	2	3	2
C02	3	2	3	2	3	2	2	2	2	3	2
C03	3	2	3	2	3	2	2	2	2	3	2
C04	3	2	3	2	2	2	2	2	2	3	2
C05	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3– Strong,2-Medium,1-Low

INTERNET AND ITS APPLICATIONS

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

TEXTBOOKS

1. Alexis Leon and Mathews Leon - Internet for everyone, LeonTechworld, 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, 200

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 derivatives 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.

ChandraPrasanna,2017,InvestmentAnalysisandPortfolioManagement,TataMcGraw Hill,NewDelhi.

3. DamodaranAsath 2016, Investment Valuation: Tool and Techniques forDeterminingthevalueofanyAsset,WileyFinance.,NewDelhi

4.

BholeL.M2015,FinancialInstitutionsandMarketsTataMcGrawHillPublishingCompany Ltd,NewDelhi

Note:Latesteditionofthebooksmaybeused

NEW VENTURE PLANNING & DEVELOPMENT

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 Setting up a new Business
LO2:	To enable the students to understand the legal challenges in setting up Business
LO3:	To impart the students to search for entrepreneurial capital
LO4:	To enable the students 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:
CO 1:	Generate a business idea using different techniques and describe sources of innovative ideas
CO 2:	Evaluate advantages of acquiring an ongoing venture with a case study;
CO 3:	Present a comparative analysis of various government schemes which are suitable for the business idea;
CO 4:	Develop a marketing plan for a business idea;
CO 5:	Prepare and present a well-conceived Business Plan

Unit

I:

Starting New Ventures New Venture: Meaning and features. Opportunity identification. These are 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 path

ways 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.

TextBooks:

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 Hons by 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 Brittan
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