

Holy Cross College (Autonomous), Nagercoil
Kanyakumari District, Tamil Nadu.
Accredited with A⁺ by NAAC - IV cycle – CGPA 3.35

Affiliated to
Manonmaniam Sundaranar University, Tirunelveli



Semester I & II

Guidelines & Syllabus

DEPARTMENT OF COMMERCE



2023-2026

(With effect from the academic year 2023-2024)

**Issued from
THE DEANS' OFFICE**

Vision

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

Mission

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

Programme Educational Objectives (PEOs)

PEOs	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PEO-1	apply appropriate theory and scientific knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise
PEO-2	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards
PEO-3	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market.

Programme Outcomes (POs)

POs.	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PO-1	understand the conceptual knowledge of accounting and acquire skills to become leaders in their fields of expertise at the global level
PO-2	identify the role and responsibilities of the business leads to social and economic development
PO-3	acquire entrepreneurial, legal, managerial and communication skills to be successful in business and personal life
PO-4	recognise and practice different value systems and ethics for sustainable development
PO-5	impart competency to make eligible and employable in the job market
PO-6	practical exposure for startup and project promotion.

Programme Specific Outcomes (PSOs) COMMERCE

PSOs	Upon completion of B.Com Degree Programme, the graduates will be able to:	Mapping with POs
PSO1	become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.	PO4, PO5

PSO2	apply theoretical and practical concepts to business practices to produce employable, ethical and innovative professionals to sustain in the dynamic business world.	PO6
PSO3	encourage the students with add on value based and job oriented courses which ensure them to sustain in the organisation level.	PO1, PO2 & PO5
PSO4	demonstrate respectful engagement with other's ideas, behaviours, beliefs and apply diverse frame of reference to decisions and actions.	PO6
PSO5	contribute to the development of the society by collaborating with stakeholders for mutual benefit.	PO1, PO3

Mapping

POs	PSO1	PSO 2	PSO3	PSO4	PSO5
PO 1	S	S	S	M	S
PO 2	S	M	M	S	S
PO 3	M	M	S	M	M
PO4	S	S	M	S	S
PO5	M	S	S	S	S
PO6	M	S	S	M	M

Eligibility Norms for Admission

Those who seek admission to B.Com must have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Examination, Tamil Nadu with Commerce as one of the subjects or any other examination recognized and approved by the syndicate of Manonmaniam Sundaranar University, Tirunelveli.

Duration of the Programme: 3 years

Medium of Instruction: English

Passing Minimum

A minimum of 40% in the external examination and an aggregate of minimum 40% is required. There is no minimum pass mark for Continuous Internal Assessment.

Components

Part III (Core, Elective and Discipline Specific Elective)

Courses	Components	No. of Courses x Maximum Mark	Total
Core	Theory Courses	14 x 100	1400
	Project	1 x 100	100

Elective	Theory Courses	4 x 100	400
Discipline Specific Elective	Theory Courses	4 x 100	400
Total Marks			2300

**Course Structure
Distribution of Hours and Credits**

Curricular Courses:

Co-curricular Courses

Course	S I	S II	S III	S IV	S V	S VI	Total	
							H	C
Part I: Language	6 (3)	6 (3)	6 (3)	6 (3)			24	12
Part II: English	6 (3)	6 (3)	6 (3)	6 (3)			24	12
Part III								
Core Course	5 (5)+ 5 (5)	5 (5)+ 5 (5)	5 (5)+ 5 (5)	5 (5)+ 5 (5)	5 (4)+ 5 (4)+ 5 (4)+	6(5) + 6(4) + 6(4)	78	69
Core Project					5 (4)			
Elective / Discipline Specific Elective Courses	4 (3)	4 (3)	4 (3)	4 (3)	4 (3)+ 4 (3)	5 (3)+ 5 (3)	34	24
Part IV								
Non-major Elective	2 (2)	2 (2)					4	4
Skill Enhancement Course		2 (2)	1(1)+ 2 (2)	1 (1) +2 (2)			8	8
Foundation Course	2 (2)						2	2
Environmental Studies			1	1 (2)			2	2
Value Education					2 (2)		2	2
Summer Internship / Industrial Training					(2)		-	2
Extension Activity						(1)	-	1
Professional Competency Skill						2 (2)	2	2
Total	30(23)	30(23)	30(22)	30 (24)	30 (26)	30 (22)	180	140
Course	S I	S II	S III	S IV	S V	S VI	Total	
LST (Life Skill Training)	-	(1)	-	(1)			2	
Skill Development Training (Certificate Course)	(1)						1	

Field Project		(1)					1
Specific Value-added Course	(1)		(1)				2
Generic Value-added Course				(1)		(1)	2
MOOC		(1)		(1)		(1)	3
Student Training Activity: Clubs & Committees / NSS				(1)			1
Community Engagement Activity: RUN				(1)			1
Human Rights Education					(1)		1
Gender Equity Studies						(1)	1
Total							15

Total number of Compulsory Credits = Academic credits + Non-academic credits: 140 + 15

Courses Offered Semester I

Course	Course Code	Title of the Course	Credits	Hours
Part I	TU231TL1	Language: Tamil	3	6
	FU231FL1	French		
Part II	EU231EL1	English	3	6
Part III	AU231CC1	Core Course I: Financial Accounting I	5	5
	AU231CC2	Core Course II: Principles of Management	5	5
	AU231EC1	Elective I: Business Communication	3	4
Part IV	AU231NM1	Non Major Elective NME I: Accounting for Everyone	2	2
	AU231FC1	Foundation Course: Fundamentals of Business Studies	2	2
Total			23	30

Semester II

Course	Course Code	Title of the Course	Credits	Hours
Part I	TU232TL1	Language: Tamil	3	6
	FU232FL1	French		
Part II	EU232EL1	English	3	6
Part III	AU232CC1	Core Course III: Financial Accounting II	5	5
	AU232CC2	Core Course IV: Business Law	5	5
	AU232EC1	Elective II: Business Environment	3	4
Part IV	AU232NM1	Non Major Elective NME II: Consumer Protection	2	2
	AU232SE1	Skill Enhancement Course SEC I: Digital and Social Media Marketing	2	2
	Total		23	30

Co-curricular Courses

Part	Semester	Code	Title of the Course	Credit
	I & II	UG232LC1	Life Skill Training I: Catechism	1
		UG232LM1	Life Skill Training I: Moral	
	I	UG231C01 – UG231C--	Skill Development Training (SDT) - Certificate Course	1
	II	AU232FP1	Field Project	1
	I & III	AU231V01- AU231V--/ AU233V01 – AU233V--	Specific Value-added Course	1+1
	II, IV & VI	-	MOOC	1+1+1
	III & IV	UG234LC1	Life Skill Training II: Catechism	1
		UG234LM1	Life Skill Training II: Moral	
	IV & VI	UG234V01- UG234V--/ UG236V01- UG236V--	Generic Value-added Course	1 +1
	I - IV	UG234ST1	Student Training Activity – Clubs & Committees / NSS	1
	IV	UG234CE1	Community Engagement Activity - RUN	1
	V	UG235HR1	Human Rights Education	1
	VI	UG236GS1	Gender Equity Studies	1
			Total	15

Specific Value added Course

S. No.	Course code	Title of the course	Total hours
I	AU231V01	Introduction To MS Office	30
2	AU231V02	MS Excel	30

Examination Pattern

Each paper carries an internal component.

There is a passing minimum for external component.

A minimum of 40% in the external examination and an aggregate of 40% is required.

a. Part I – Tamil, Part II – English, Part III - (Core Course/ Elective Course)

Ratio of Internal and External= 25:75

Continuous Internal Assessment (CIA)

Internal Components and Distribution of Marks

Components	Marks
Internal test (2) (40 marks)	10
Quiz (2) (20 marks)	5
Assignment: (Model Making, Exhibition, Role Play, Seminar, Group Discussion, Problem Solving, Class Test, Open Book Test etc. (Minimum three items per course should be included in the syllabus & teaching plan) (30 marks)	10
Total	25

Question Pattern

Internal Test	Marks	External Exam	Marks
Part A 4 x 1(No choice)	4	Part A 10 x 1 (No choice)	10
Part B 3 x 4(Internal choice)	12	Part B 5 x 6 (Internal choice)	30
Part C 3 x 8 (Internal choice)	24	Part C 5 x 12(Internal choice)	60
Total	40	Total	100

Lab Course:

Ratio of Internal and External= 25:75

Total: 100 marks

Internal Components and Distribution of Marks

Internal Components	Marks
Performance of the Experiments	10
Regularity in attending practical and submission of records	5
Record	5
Model exam	5
Total	25

Question pattern

External Exam	Marks
Major Practical	75
Minor Practical / Spotters /Record	
Total	75

Core Project

Ratio of Internal and External = 25:75

Components	Marks
Internal	25
External	
Report	40
Viva voce	35

Part - IV

- i. **Non-major Elective, Foundation Course, Skill Enhancement Course, Value Education, Professional Competency Skill**

Ratio of Internal and External = 25: 75

Internal Components and Distribution of Marks

Components	Marks
Internal test (2)	10
Quiz (2)	5
Assignment: (Model Making, Exhibition, Role Play, Album, Group Activity (Mime, Skit, Song) (Minimum three items per course)	10
Total	25

Question Pattern

Internal Test	Marks	External Exam	Marks
Part A 2 x 2 (No Choice)	4	Part A 5 x 2 (No Choice)	10
Part B 3 x 4 (open choice Three out of Five)	12	Part B 5 x 5 (open choice any Five out of Eight)	25
Part C 1 x 9 (open choice One out of Three)	9	Part C 5 x 8 (open choice any Five out of Eight)	40
Total	25	Total	75

ii. Environmental Studies

Internal Components

Component	Marks
Project Report	15
Viva voce	10
Total	25

Question Pattern

Internal Test	Marks	External Exam	Marks
Part A 2 x 2 (No Choice)	4	Part A 5 x 2 (No Choice)	10
Part B 3 x 4 (Open choice Three out of Five)	12	Part B 5 x 5 (Open choice any Five out of Eight)	25
Part C 1 x 9 (Open choice One out of Three)	9	Part C 5 x 8 (Open choice any Five out of Eight)	40
Total	25	Total	75

iii. Summer Internship/Industrial Training

Components	Marks
Industry Contribution	50
Report & Viva-voce	50

Co-Curricular Courses:

i. Life Skill Training: Catechism & Moral, Human Rights Education & Gender Equity Studies

Internal Components

Component	Marks
Project - Album on current issues	25
Group Song/ Mime/ Skit	25
Total	50

External Components

Component	Marks
Quiz	20
Written Test: Open choice – 5 out of 7 questions (5 x 6)	30
Total	50

ii. **Skill Development Training (SDT) - Certificate Course:**

Components	Marks
Attendance & Participation	50
Skill Test	50

iii. **Field Project:**

Components	Marks
Field Work	50
Report & Viva-voce	50

iv. **Specific Value-Added Courses & Generic Value-Added Courses:**

Components	Marks
Internal	25
External	75

v. **Community Engagement Activity: Reaching the Unreached Neighbourhood (RUN)**

Components	Marks
Attendance & Participation	50
Field Project	50

vi. **Student Training Activity: Clubs and Committees**

Compulsory for all I & II year students (1 credit).

Component	Marks
Attendance	25
Participation	25
Total	50

Outcome Based Education (OBE)

(i) Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

S. No	Level	Parameter	Description
1	K1	Knowledge/Remembering	It is the ability to remember the previously learned
2	K2	Comprehension/Understanding	The learner explains ideas or concepts
3	K3	Application/Applying	The learner uses information in a new way
4	K4	Analysis/Analysing	The learner distinguishes among different parts
5	K5	Evaluation/Evaluating	The learner justifies a stand or decision
6	K6	Synthesis /Creating	The learner creates a new product or point of view

(ii) Weightage of K – Levels in Question Paper

Number of questions for each cognitive level:

Programme	Assessment	Lower Order Thinking									Higher order thinking			Total number of questions
		K1			K2			K3			K4, K5, K6			
	Part	A	B	C	A	B	C	A	B	C	A	B	C	
I UG	Internal	2	2		1	1	1	1	-	2	-	-	-	10
	External	5	2	1	3	2	2	2	1	2	-	-	-	20
II UG	Internal	1	-	1	1	2		1	-	1	1	1	1	10
	External	5	1	1	4	1	1	-	3	1	1	-	2	20
III UG	Internal	1	1	-	-	1	-	1	-	1	2	1	2	10

Evaluation

- The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points.
- Evaluation of each course shall be done by Continuous Internal Assessment (CIA) by the course teacher as well as by an end semester examination and will be consolidated at the end of the semester.
- There shall be examinations at the end of each semester, for odd semesters in October/November; for even semesters in April/ May.
- A candidate who does not pass the examination in any course(s) shall be permitted to reappear in such failed course(s) in the subsequent examinations to be held in October/ November or April/May. However, candidates who have arrears in practical examination shall be permitted to reappear for their areas only along with regular practical examinations in the respective semester.
- Viva-voce: Each project group shall be required to appear for Viva -voce examination in defence of the project.
- The results of all the examinations will be published in the college website.

Conferment of Bachelor's Degree

A candidate shall be eligible for the conferment of the Degree of Bachelor of Arts / Science / Commerce only if the minimum required credits for the programme thereof (140 + 18 credits) is earned.

Grading System**For the Semester Examination:****Calculation of Grade Point Average for End Semester Examination:**

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the course}}{\text{Sum of the credits of the courses (passed) in a semester}}$$

For the entire programme:

Cumulative Grade Point Average (CGPA) $\frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$

CGPA = $\frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$

Where

C_i - Credits earned for course i in any semester

G_i - Grade point obtained for course i in any semester

n - semester in which such courses were credited

Final Result**Conversion of Marks to Grade Points and Letter Grade**

Range of Marks	Grade Points	Letter Grade	Description
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

Overall Performance

CGPA	Grade	Classification of Final Result
9.5-10.0	O+	First Class – Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.0 and above but below 5.0	C	Third Class
0.0 and above but below 4.0	U	Re-appear

*The candidates who have passed in the first appearance and within the prescribed semester are eligible for the same.

SEMESTER I

CORE COURSE I: FINANCIAL ACCOUNTING I

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231CC1	5	-	-	-	5	5	75	25	75	100

Pre-requisite

Students should know the basic accounting concepts and procedures.

Learning Objectives

1. To understand the basic accounting concepts, standards and accounting procedure
2. To gain knowledge on accounting treatment of various accounts.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember the concept of rectification of errors and bank reconciliation statements	K1
2.	apply the knowledge in preparing accounts of sole trading concerns	K3
3.	apply the various methods of providing depreciation	K3
4.	interpret the methods of calculating profit	K2
5.	Identify the accounting treatment regarding royalty accounts and claims from insurance companies in case of loss of stock.	K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	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 – Need and Preparation - Bank Reconciliation Statement.	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. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method . Bills of Exchange Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.	15
IV	Accounting from Incomplete Records Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.	15

V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)	15
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Self-study	Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method.
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Text books

1. Pillai, R.S.N. Bagavathi, Uma. 2012. Fundamentals of Advanced Accounting, (Third Edition). Published by S.Chand & Company, New Delhi.
2. S. P. Jain and K. L. Narang. 2018. Financial Accounting- I, (2018th Edition). Kalyani Publishers, NewDelhi.
3. Maheshwari. S.N. 2018. Financial Accounting. (Sixth Edition). Published by Vikas Publications, Noida.
4. Radhaswamy and R.L. Gupta, 2022. Advanced Accounting (Thirteenth Edition). Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, 2016. Financial Accounting (Third Edition)Sultan Chand, New Delhi.

Reference Books

1. Arulraj Ponnudurai, S. 2018. Accountancy Volume – 1, (Fifth Edition), Sathya Publications, Tirunelveli:.
2. Tulsian , 2011 Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, 2008. Financial Accounting, (Second Revised Edition) S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, 2022. Financial Accounting, (Tenth Edition) Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, 2019. Accounting: Text and Cases.(Thirteenth Edition) McGraw-Hill Education, Noida.

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>
4. <https://www.slideshare.net/AkashSaha25/bills-ofexchange-80927275>
5. <https://www.slideshare.net/RahulChauhan50/insurance-claim-29450504>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	2	2	3	3	2	2	2	2	2
CO2	2	3	3	2	3	3	2	2	2	3	2	2
CO3	2	3	3	2	2	3	2	2	2	2	2	2
CO4	2	3	2	2	2	3	2	2	2	2	2	2
CO5	2	3	3	2	3	3	2	2	2	3	2	2
TOTAL	10	15	13	10	12	15	11	10	10	12	10	10
AVERAGE	2	3	2.6	2	2.4	3	2.2	2	2	2.4	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I
CORE COURSE II: PRINCIPLES OF MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231CC2	5	-	-	-	5	5	75	25	75	100

Pre-requisite

Students should know the conceptual frame work of business management.

Learning Objectives

- 1.To understand the basic management concepts, functions and various techniques of planning and decision making
2. To gain knowledge about the various components of staffing and organisation structure

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	remember the general concepts and importance of principles of management.	K1
2.	understand the process of planning and decision making in an organization.	K2
3.	understand the principles of authority and responsibility of an organization.	K2
4.	apply the various methods of performance appraisal	K3
5.	demonstrate the notion of directing, co-ordination and control in the management.	K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	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.	12
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 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 of Leadership - Qualities of a Good Leader – Successful Women Leaders. 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>	18
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Self-study	Staffing -Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure
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Text books

1. Jayasankar, J. 2005, Principles of Management (Second Edition). Margham Publications, Chennai
2. Gupta, C.B, 2005, Principles of Management (Third Edition), S.Chand & Sons Co. Ltd, New Delhi.
3. Tripathi P.C., Reddy P.N, Principles of Management. Tata McGraw, Hill, Noida.
4. Prasad L.M., Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5. Sharma R.K., Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. Ramasamy, T, 2006, Principles of Management (Eighth Edition). Himalaya Publishing House, Mumbai
2. Balaji, C.D, 2015, Principles of Management (First Edition). Margham Publications, Chennai
3. Sundar, K, 2015, Principles of Management (First Edition). Vijay Nicole Imprints Private Limited, Chennai
4. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
5. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi..

Web Resources

- 1 <https://www.managementstudyguide.com/manpower-planning.htm>
2. <http://www.universityofcalicut.info/sy1/management>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>
4. <https://www.slideshare.net/sanchitgangar/staffing-management>
5. <https://www.slideshare.net/RArunKumarMEAMIE/planning-process-types-of-planning>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2	2	2	2	3	3	2	2
CO2	3	3	3	2	2	2	2	2	3	3	3	2
CO3	3	3	3	2	3	2	2	3	3	3	2	2
CO4	3	3	3	2	2	2	2	2	3	3	2	2
CO5	3	3	3	2	3	2	2	2	3	3	3	2
TOTAL	15	15	15	10	12	10	10	11	15	15	12	10
AVERAGE	3	3	3	2	2.4	2	2	2.2	3	3	2.4	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I
ELECTIVE COURSE I: BUSINESS COMMUNICATION

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231EC1	4	-	-	-	3	4	60	25	75	100

Pre-requisite

Students should know the importance of communication in commerce and trade

Learning Objectives

1. To make the students aware of various types of business correspondence
2. To enable the students to prepare themselves to face various types of interviews.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	recognise the basic concept of business communication.	K1
2.	exposed to effective business letter	K3
3.	interpret the concept of various correspondences.	K2
4.	discuss the secretarial correspondence like agenda, minutes and various business reports.	K2
5.	acquire the skill of preparing an effective resume	K3

K1 - Remember; K2 - Understand; K3 - Apply

Units	Contents	No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication -Modern Communication Methods – Barriers to Communication -E-Communication - Business Letters: Need - Functions –Essentials of Effective Business Letters – Layout	12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters	12
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance -Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	12
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech.	12

Self-study	Public Speech – Characteristics of a Good Speech
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Text Books

1. Pillai R. S. N., Bhagavathi. S, 2016. Commercial Correspondence, ChandPublications, New Delhi
2. Gupta and Jain, Business Communication, (Fourth Edition), Sahityabahvan Publication, New Delhi.
3. Singha K.P., 2023. Business Communication, (Fifth Edition) Taxmann, New Delhi.
4. Rajendra Pal, Korlahalli J.S., 2012. Essentials of Business Communication,(First Edition) SultanChand & Sons, New Delhi.
5. Ramesh M. S., Pattanshetty R., 1985. Effective Business English andCorrespondence, S. Chand & Co, Publishers, New Delhi.

Reference Books

1. Jain V.K., Om Prakash Biyani, 2007. Business communication, S.Chand, New Delhi.
2. Rithika Motwani,2006. Business communication, Taxmann, New Delhi.
3. Shirley Taylor, 2005. Communication for Business, (Fourth Edition) Pearson Publications - New Delhi.
4. Bovee, Thill, 2011. Schatzman, Business Communication Today (Eleventh Edition) Pearson Education,(P) Ltd NewDelhi.
5. Penrose, Rasbery, Myers, 2001. Advanced Business Communication, Bangalore.

Web Resources

1. <https://accountingseekho.com>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>
4. <https://www.slideshare.net/kesarinandan96/theories-of-leadership-13415459>
5. <https://www.slideshare.net/Aglaiaconnect/requirements-for-a-effective-control-system>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	2	2	2	1	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	14	11	10	10	10	10	12	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2.4	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I
NON MAJOR ELECTIVE (NME) I: ACCOUNTING FOR EVERYONE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231NM1	2				2	2	30	25	75	100

Pre-requisite

Students should have interest in learning Accountancy

Learning Objectives

1. To enable the students to learn basic Principles of Accountancy.
2. To make the students prepare and present the final accounts of sole trader skillfully.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	understand the concepts, convention	K2
2.	identify and prepare various subsidiary books.	K3
3.	prepare error free trial balance.	K1
4.	prepare journal entries and prepare ledger accounts	K1
5.	familiarize the procedure relating to trial balance	K2

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	Contents	No. of Hours
I	Introduction to Accounting Meaning-Definition-Objectives-Limitations –Accounting Concepts and Accounting Conventions -Accounting Principles.	5
II	Double Entry System Important Terminologies- Double Entry System -Features-Advantages	5
III	Procedure for Journal and Ledger Journal and Ledger – Meaning – Procedure for Journal and Ledger - Passing Journal Entries – Preparing and Balancing Ledger Accounts-Difference between journal and Ledger.	7
IV	Subsidiary Books Subsidiary Books – Purchase Book, Sales Book, Purchase Returns Book, Sales Returns Book, Cash Book	7
V	Trial Balance Trial Balance – Meaning – Features and objectives – Preparation of Trial Balance	6

Text Book

1. Arulraj Ponnudurai, S. 2018. Accountancy, Volume – 1, (Fifth edition), Sathya Publications, Tirunelveli.

Reference Books

1. Pillai, R.S.N. Bagavathi, & Uma. 2012. Fundamentals of Advanced Accounting, Volume(3rdedition). S.Chand&Company. New Delhi
2. Jain, S.P., Narang, K.L. 2010.Advanced Accountancy – I. (16thedition). Kalyani Publishers. NewDelhi
3. Reddy, T.S., Murthy, A. 2016.Advanced Accountancy - Volume 1. (2ndedition). Margham

- Publications. Chennai.
4. Sudhakar,V.Anbalagan, M. &Jeyalakshmi, K. 2009.Fundamentals of Financial Accounting.(1stedition). S.Chand&Company. NewDelhi.
 5. Wilson,M.2012.Advanced Accountancy.(2ndedition). Chennai

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	3	3	2	2	2
CO2	3	2	3	2	2	2	2	3	3	2	2	2
CO3	3	2	3	2	2	2	2	3	3	2	2	2
CO4	3	2	3	2	2	2	2	3	3	2	2	2
CO5	3	2	3	2	2	2	2	3	3	2	2	2
TOTAL	15	10	15	10	10	10	10	15	15	10	10	10
AVERAGE	3	2	3	2	2	2	2	3	3	2	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I
FOUNDATION COURSE: FUNDAMENTALS OF BUSINESS STUDIES

Pre-requisite

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231FC1	2				2	2	30	25	75	100

Students should have basic knowledge on commerce and management.

Learning Objectives

1. To provide adequate time for the transition to hard core of degree courses.
2. To prepare themselves before the onset of courses for first year degree programme.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	make the students aware towards the various branches of commerce for Exam	K1
2.	make the students familiar with the basic concepts of commerce	K2
3.	encourage and motivate the students for the commerce Education.	K3
4.	build confidence and get strengthened in the transition period from school education to college education	K3
5.	assess their knowledge and skills needed for successful graduation	K3

K1 - Remember; **K2** - Understand; **K3** – Apply

Units	Contents	No. of Hours
I	Commerce -Introduction Definition of Commerce -Importance's of Commerce - Meaning of barter system --business-industry-trade-hindrances of trade- branches of Commerce.	6
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.	6
III	Marketing and Advertising - Meaning of Marketing-Definition-Functions of Marketing - Meaning of Consumer-Standardization and Grading -Pricing - Advantages of advertising, Kinds of Advertising Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of advertising, advertising media – kinds of media.	6
IV	Auditing & Entrepreneurial Development – Introduction of auditing – Origin and evolution- Definitions- Features of Auditing -Objectives of Auditing Advantages of 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 Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing	6

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	6
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Self-Study	Marketing and Advertising - Meaning of Marketing-Definition-Functions of Marketing
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Text Book

1.Velpandi D, Sivan S, Fundamentals of Business Studies, 2023, C M Publications, Nagercoil.

Reference Books

1. Stephen J. Skripak, 2023 (4th Edition) Fundamentals of Business – Virginia Tech
2. Mandal s.K Fundamentals of Business: Principles and Practice 2008 (4th Edition) Published by Jaico Publishing House
3. Bhushan Y K 2016 (20th Edition) Fundamentals of Business Organisation & Management Published by Sultan Chand & Sons
4. Marlon Dumas , Marcello La Rosa 2018 (2nd Edition) Fundamentals of Business Process Management published by springer
5. Gupta and Meenakshi 2009 (5th Edition) Principles of Management published by Prentice Hall India Learning Private Limited

Web Resources

1. <https://www.youtube.com/watch?v=Q0ueZDLs8rc>
2. <https://www.youtube.com/watch?v=WSmwhB7jTcw>
3. https://www.academia.edu/35467911/Fundamentals_of_Business_Process_Management
4. <https://solutionsreview.com/business-process-management/the-fundamentals-of-business-process-management/>
5. <https://www.udemy.com/course/fundamentals-of-business-and-management/>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2	3	2	3	2	2	3	3
CO2	3	2	3	3	3	2	2	3	2	2	3	2
CO3	3	2	3	3	3	2	2	3	3	3	3	3
CO4	3	2	3	3	2	2	2	3	3	2	2	2
CO5	3	2	3	3	3	2	2	3	3	3	3	2
TOTAL	15	10	15	15	13	11	10	15	13	12	14	12
AVERAGE	3	2	3	3	2.6	2.2	2	3	2.6	2.4	2.8	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER I
SPECIFIC VALUE-ADDED COURSE: INTRODUCTION TO MS OFFICE

Course Code	Credit	Total Hours	Total Marks
AU231V01	1	30	100

Learning Objectives

1. To enable the students to study MS Office and to enrich the practical knowledge in MS Office.
2. To integrate knowledge with practice the various benefits of using word processing software.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	perform documentation and presenting skills	K1
2.	understand the process of inserting graphics, pictures, and table of contents	K2
3.	perform basic editing functions, formatting text, copy and moving objects and text.	K3
4.	use design layouts and templates for presentations	K3
5.	proficient in using Windows, Word Processing Applications, Spreadsheet Applications, Database Applications and Presentation Graphics Applications.	K3

K1 - Remember; **K2** - Understand; **K3** – Apply

Units	Contents	No. of Hours
I	MS Windows, Computer Basics Computer Basic, Creating Folder, Paint, Directories, input units, Output unit , Central Processing Units, what is hard ware, what is software , Windows short cut keys.	6
II	Creating a Document Creating a blank document, creating a document from scratch using, a template, Opening a PDF for editing in Word , Inserting text from an external file.	6
III	Format Text, Paragraphs, and Sections Insert Text and Paragraphs , Find and replace text , Cut, copy and paste text , Replace text by using AutoCorrect , Insert special characters.	6
IV	Create Tables and Lists Convert text to tables , convert tables to text , Create a table by specifying rows and columns ,Apply table styles.	6
V	Insert and Format Graphic Element Insert shapes, insert pictures , insert a screen shot or screen clipping , Insert text boxes.	6

Text Book:

1. Kevin Pitch, Microsoft Office 365 for Beginners, 2022

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2	2	2	3	3	3	2	2
CO2	3	3	2	3	3	2	2	3	2	3	2	2
CO3	3	3	2	3	3	2	2	3	3	3	3	3
CO4	3	3	2	3	2	2	2	2	2	3	3	2
CO5	3	3	2	3	3	2	2	3	2	3	3	3
TOTAL	15	15	11	15	13	10	10	14	12	15	13	12
AVERAGE	3	3	2.2	3	2.6	2	2	2.8	2.4	3	2.6	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER I
SPECIFIC VALUE-ADDED COURSE: MS EXCEL

Course Code	Credit	Total Hours	Total Marks
AU231V02	1	30	100

Learning Objectives

1. To make the students learn the basics of spreadsheet construction and formatting
2. To enable the students to create, save, open and print spreadsheets

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	demonstrate the basic mechanics and navigation of an Excel spreadsheet	K1
2.	understand the need and use of using Excel templates.	K2
3.	secure information in an Excel workbook	K3
4.	gain working knowledge of organizing and displaying large amounts and complex data.	K3
5.	use clip art to enhance ideas and information in Excel worksheets	K3

K1 - Remember; K2 - Understand; K3 – Apply

Units	Contents	No. of Hours
I	The Excel environment Navigating a worksheet, Spreadsheet terminology, Getting help.	6
II	Entering and editing data Entering and editing text and values, Entering, and editing formulas, Saving, and updating workbooks.	6
III	Modifying a worksheet Moving and copying data, Moving and copying formulas, Inserting and deleting ranges, rows, and columns, Cell comments.	6
IV	Using functions Entering functions, AutoSum, Other common functions.	6
V	Formatting Text formatting, Row and column, formatting, Number formatting, Conditional formatting, Additional formatting options.	6

Text Book:

1. Kevin Pitch, Microsoft Office 365 for Beginners, 2022

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	2	3	2	2	3	3	3
CO2	3	2	3	3	3	2	2	2	2	3	3	2

CO3	3	2	3	3	3	2	2	3	3	3	3	3
CO4	2	2	3	3	3	2	2	2	3	2	3	2
CO5	3	2	3	3	3	2	2	3	3	3	3	2
TOTAL	13	10	15	15	15	10	11	12	13	14	15	12
AVERAGE	2.6	2	3	3	3	2	2.2	2.4	2.6	2.8	3	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER II
CORE COURSE III: FINANCIAL ACCOUNTING-II

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232CCI	5	-	-	-	5	5	75	25	75	100

Pre-requisite

Students should know the basic principles of accounting

Learning Objectives

1. To provide knowledge to the students on Partnership Accounts.
2. To insist on the significance of Indian and International Accounting Standards.

Course Outcomes

On the successful completion of the course, students will be able to:		
6.	understand and apply the accounting procedure for Hire purchase and Instalment systems.	K2 & K3
7.	remember the accounting treatments for Branch and Inter- departmental accounts.	K1 & K3
8.	apply the accounting treatment for admission and retirement of partners in partnership firms.	K3
9.	understand the settlement of accounts in case of dissolution.	K1
10.	understand and apply accounting standards for financial reports.	K1 & K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	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 - Debtors 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 - Insolvency of a Partner – One or more Partners	15

	insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Implementation Plan in India- Ind AS- An Introduction Role of Developing IFRS- IFRS Adoption or Convergence in India.	15

Self-study	Objectives and Uses of Financial Statements for Users-Role of Accounting Standards
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Textbooks

1. Pillai, R.S.N. 2014, *Fundamentals of Advanced Accounting* (3rd Edition) S.Chand & Company Pvt.Ltd. New Delhi
2. Radhaswamy and R.L. Gupta, 2015, *Advanced Accounting*, Sultan Chand, New Delhi.
3. Maheswari S.N., *Financial Accounting*, 2014, Vikas Publications, Noida.
4. Tulsian, *Advanced Accounting*, 2020, Tata MC. Graw hills, India.
5. Charumathi, Vinayagam, *Financial Accounting*, 2019, S.Chand and Sons, New Delhi.

Reference Books

1. Shukla M.C., Grewal T.S., Gupta S.C., 2018, *Advance Accounts*, S Chand Publishing, New Delhi
2. Gupta R.L., Gupta V.K., 2017, “*Financial Accounting*”, Sultan Chand, New Delhi.
3. Jain S P, K. L. Narang, 2013, *Financial Accounting- I*, Kalyani Publishers, New Delhi.
4. Reddy T.S., Murthy A., 2016, *Financial Accounting*, Margam Publishers, Chennai
5. Venkataraman, 2016, *Financial Accounting*, VBH, Chennai.

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>
4. <https://www.slideshare.net/monimavilasseril/admission-of-a-partner>
5. <https://www.slideshare.net/manahchhabra/accounting-standards-53002596>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2	3	2	2	3	2	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER II
CORE COURSE IV: BUSINESS LAW

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232CC2	5	-	-	-	5	5	75	25	75	100

Pre-requisite

Students should have knowledge on various laws, that are applicable to the business.

Learning Objectives

1. To gain knowledge on the essentials of valid contract.
2. To make them familiarise with the various Acts through case laws.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	explain the objectives and significance of mercantile law.	K1
2.	understand the clauses and exceptions of Indian contract act.	K2
3.	explain concepts on performance, breach and discharge of contract.	K1
4.	outline the contract of indemnity and guarantee.	K3
5.	explain the various provisions of sale of goods act 1930.	K1& K2

K1 - Remember; K2 - Understand; K3 - Apply

Units	Contents	No. of Hours
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	15
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	15
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	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
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Self-study	Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.
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Textbooks

1. Kapoor N.D., *Business Laws* 2020 (38th Edition)- Sultan Chand and Sons, New Delhi.
2. Pillai R.S.N. – *Business Law*, 2010 (3rd Edition) S.Chand, New Delhi.
3. Kuchhal M C & Vivek Kuchhal, *Business law*, 2019 (7th Edition) S Chand Publishing, New Delhi
4. Dhandapani M.V, *Business Laws*, 2016 (3rd Edition) Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, *Business Law*, 2022 (10th Edition) Taxmann, New Delhi.

Reference Books

1. Preethi Agarwal, *Business Law*, 2019, (2nd Edition) CA foundation study material, Chennai.
2. Saravanavel, *Business Law*, 2015 (3rd Edition) Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, 2013, *Business Law*, Nithya Publication, New Delhi.
4. Geet.D, 2011 , *Business Law* Nirali Prakashan Publication, Pune.
5. Sreenivasan M.R., 2010, *Business Laws*, Margham Publications, Chennai.

Web Resources

1. www.cramerz.com www.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>
4. https://edurev.in/studytube/PPT-of-Ch-2-1--Basics-of-the-acts--Sale-of-Goods-A/6e627125-446a-4637-8f91-414f57214842_p
5. <https://www.scribd.com/presentation/453135622/Module-3-sales-of-goods-Act-ppt>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	3	3	3	2	2	2
CO2	2	2	2	3	2	3	2	3	3	2	3	3
CO3	2	2	2	3	2	3	2	3	3	2	3	3
CO4	3	2	2	2	2	3	3	3	3	2	2	2
CO5	3	3	2	2	3	2	2	2	2	2	2	3
TOTAL	13	11	10	12	11	14	12	14	14	10	12	13
AVERAGE	2.6	2.2	2	2.4	2.2	2.8	2.4	2.8	2.8	2	2.4	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER II

ELECTIVE COURSE II: BUSINESS ENVIRONMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232EC1	4	-	-	-	3	4	60	25	75	100

Pre-requisite

Students have the basics knowledge of Commerce and Business

Learning Objectives

1. To understand the nexus between environment and business (knowledge)
2. To know the Political Environment in which the businesses operate. (skill)

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember the nexus between environment and business.	K1
2.	apply the knowledge of Political Environment in which the businesses operate.	K3
3.	analyze the various aspects of Social Environment.	K1&K2
4.	evaluate the parameters in Economic Environment.	K3
5.	create a conducive environment for business to operate globally.	K2 &K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	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.	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 – 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 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.	12

Self-study	Technology in India
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Textbooks

1. Gupta, C. B ,2011, *Business Environment*, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam,2009, *Business Environment*, Himalaya Publishing House, Mumbai
3. Sinha V.C,2017, *Business Environment*, SBPD Publishing House, UP.
4. Aswathappa. K,2000, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan,2019, *Business Environment*, Kalyani Publications, New Delhi

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1. Veenakeshavpailwar,2012, *Business Environment*, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, 2007,*Business Environment*, Pearson, New Delhi
3. Sankaran S,2001, *Business Environment*, Margham Publications, Chennai
4. Namitha Gopal, 2013,*Business Environment*, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson,2017, *The Business Environment* F T Prentice Hall, New Jersey

Web Resources

1. www.mbaofficial.com
2. <https://www.feedough.com/business-environment->
3. www.businesscasestudies.co.uk
4. <https://ncert.nic.in/textbook/pdf/lebs103.pdf>
5. <https://ug.its.edu.in/sites/default/files/Business%20Environment.pdf>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	2	2	2	3	3	2	2
CO2	3	2	2	3	3	2	3	2	3	3	3	3
CO3	3	2	3	3	3	2	3	2	3	3	3	2
CO4	3	2	3	3	3	2	2	2	3	3	3	3
CO5	3	2	3	3	3	2	3	3	3	3	2	2
TOTAL	15	10	14	15	15	10	13	11	15	15	2	3
AVERAGE	3	2	2.8	3	3	2	2.6	2.2	3	3	2	3

3 – Strong, 2- Medium, 1- Low

SEMESTER II
NON MAJOR ELECTIVE NME – II: CONSUMER PROTECTION

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232NM1	2		-		2	2	30	25	75	100

Pre-requisite

Students should have basic knowledge on consumer and their rights

Learning Objectives

- 1 .To help the students to understand their rights and responsibilities as consumer.
- 2 .To understand the laws and regulations that help to protect consumers.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	remember the concept related to consumer protection and awareness	K1
2.	understand the importance of consumer's rights	K2
3.	acquire the skill to face common ethical issues while shopping the good and services	K3
4.	recognize that there are laws and regulations that protect the consumer.	K2& K3
5.	understand the procedure of redress of consumer complaints	K2

K1 - Remember; **K2** - Understand; **K3** – Apply

Units	Contents	No. of Hours
I	Introduction to Consumer Consumer: Definition - Customer Vs Consumer- different types of consumers- consumer needs- Factors affecting consumer needs. Consumer Awareness – meaning- Need – Benefits.	5
II	Consumer Rights Introduction – Meaning - Definition – Rights - Responsibilities – Duties.	5
III	Consumer Exploitation Introduction – Definition - Causes - Major problems - Measures to Save Consumers from exploitation.	5
IV	Consumer Protection Act- 2019 Consumer Protection Act 2019 - Concept- Need- Importance - Consumer protection laws in India.	7
V	Organizational set-up under Consumer protection Act: Advisory Bodies: Consumer Protection Council at the Central, State, And District level; Adjudicatory Bodies: District Forums, State Commission, National Commission: Their powers and jurisdiction.	8

Self -study	Consumer protection law in India
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Text Books

1. Sivanesan R,2016, *Consumer Awareness*, Margham Publications.
2. Sheetal Kapoor,2018, *Consumer Protection* , Galgotta Publishing Company.

Reference Books

1. Nazer , 2011,*Consumer Rights and Awareness*, Discovery Publishing Pvt.Ltd .
2. Chahar S.S, 2013,*Consumer Protection Movement in India*, Kanishka publishing House.
3. Reddy G,B, and Baglekar Akash Kumar,2017 ,*Consumer Protection Act*, 1st Edition,Eastern BookCompany.
4. Durairaj Maheswaran, Thomas Puliyeel,2015,*Understanding Indian Consumer*, Oxford UniversityPress.
5. Mohammed Kamalun Nabi,2019, *Consumer rights and Protection in India*, New CenturyPublication.

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1. https://ncdrc.nic.in/bare_acts/Consumer%20Protection%20Act-1986.html
2. <https://blog.ipleaders.in/consumer-protection-act-2019-2/>
3. <https://www.scribd.com/document/324216126/Introduction-to-consumer-awareness>
4. <https://www.toppr.com/guides/business-studies/consumer-protection/consumer-rights-responsibilities/>
5. <https://www.shiksha.com/online-courses/articles/consumer-awareness/>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	2	3	3	1	2	3	2	2
CO2	3	2	2	2	2	2	3	2	1	2	2	2
CO3	2	2	2	3	2	2	3	2	3	3	3	3
CO4	3	2	3	2	3	2	2	2	2	3	2	2
CO5	3	2	2	2	3	3	3	3	2	2	2	2
TOTAL	14	10	11	10	12	12	14	10	10	13	11	11
AVERAGE	2.8	2	2.2	2	2.4	2.4	2.8	2	2	2.6	2.2	2.2

3 – Strong, 2- Medium, 1- Low

SEMESTER II
SKILL ENHANCEMENT COURSE SEC – I: DIGITAL AND SOCIAL MEDIA
MARKETING

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232SE1	2				2	2	30	25	75	100

Pre-requisite

Students should know the social media marketing ideas in business.

Learning Objectives

1. To familiarise the students with digital and social media marketing.
2. To help the students to understand the digital marketing concepts in business.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	define the prospects of various social media and online platforms in digital marketing	K1
2.	choose different social media marketing tools to establish the business.	K2
3.	identify business goals through advanced analysis and automation tools	K3
4.	outline the measurable and technologically enhanced digital business environment to achieve goals.	K2
5.	apply modern marketing method for online market customizations and optimization	K3

K1 - Remember; **K2** - Understand; **K3** - Apply;

Units	Contents	No. of Hours
I	Introduction to Digital Marketing Introduction - Scope – Features and Functions of E- marketing – Advantages	6
II	Digital Advertisements Types – Facebook Ads- LinkedIn ads- Video Ads- Text Ads- Image Ads- Local Ads –Content Network Ads – campaign set up- Blogging	6
III	Search Engine Optimisation Search Engine Optimisation – Search Engine Marketing – Display Advertisements	6
IV	Business Drivers in social media Online Branding- Web Business Models – E- Commerce – Engagement marketingthrough content Management	6
V	Social media and Facebook Marketing Social media profile creation and optimisation – Facebook Marketing	6

Self-study	Content Network Ads
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Text Books

1. Anil, G.S, 2019. *Digital and Social Media Marketing*. (First Edition). Published by Himalaya Publishing House.

2. Dave Chaffey, Fiona Ellis-Chadwick, 2019. *Digital Marketing*, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, 2019. *Digital Marketing Analytics*, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, 2022. *Digital Marketing*, (Third Edition), McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, 2021. *Digital Marketing: Complete Digital Marketing Tutorial*, Notion Press, Chennai.

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1. Puneet Singh Bhatia, 2019. *Fundamentals of Digital Marketing*, (Second Edition), Pearson Education Pvt Ltd, Noida.
2. Ryan Deiss & Russ Henneberry, 2017. *Digital Marketing*, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, 2014. *Digital Marketing - A Practical Approach*, Routledge, London.
4. Simon Kingsnorth, *Digital Marketing Strategy*, 2022 An Integrated approach to Online Marketing, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, 2022. *Digital Marketing* (Second Edition), Oxford University Press, London.

Web Resources

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>
4. https://library.uniteddiversity.coop/Media_and_Free_Culture/The_Social_Media_Marketing_Book.pdf
5. <https://download.booksdrive.org/download-book/?d1m-dp-dl=25951>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	2	2	3	2	3	2	2
CO2	3	2	3	3	2	2	2	3	2	3	2	2
CO3	3	2	3	3	2	2	2	3	2	3	2	2
CO4	3	2	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	14	11	10	10	15	10	15	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I & II
LIFE SKILL TRAINING I: CATECHISM

Course Code	Hours	Credit	Total Hours	Total Marks
UG232LC1	1	1	30	100

Objectives:

1. To develop human values through value education
2. To understand the significance of humane and values to lead a moral life
3. To make the students realize how values lead to success

Course Outcome	Upon completion of this course the students will be able to
1	understand the aim and significance of value education
2	develop individual skills and act confidently in the society
3	learn how to live lovingly through family values
4	enhance spiritual values through strong faith in God
5	learn good behaviours through social values

Unit I

Value Education:

Human Values – Types of Values – Growth – Components – Need and Importance

Bible Reference: Matthew: 5:3-16

Unit II

Individual Values: Esther

Vanishing Humanity – Components of Humanity – Crisis – Balanced Emotion – Values of Life

Bible Reference: Esther 8:3-6

Unit III

Family Values: Ruth the Moabite

Respecting Parents – Loving Everyone – Confession – True Love

Bible Reference: Ruth 2:10-13

Spiritual Values: Hannah

Faith in God – Wisdom – Spiritual Discipline – Fear in God – Spiritually Good Deeds

Bible Reference: 1 Samuel 1:24-28

Unit IV

Social Values: Deborah

Good Behaviour – Devotion to Teachers – Save Nature – Positive Thoughts – The Role of Youth in Social Welfare

Bible Reference: Judges 4:4-9

Unit V

Cultural Values: Mary of Bethany

Traditional Culture – Changing Culture – Food – Dress – Habit – Relationship – Media – The Role of Youth

Bible Reference: Luke 10:38-42

Text Book

Humane and Values. Holy Cross College (Autonomous), Nagercoil

The Holy Bible

SEMESTER I & II
LIFE SKILL TRAINING I: MORAL

Course Code	Hours	Credit	Total Hours	Total Marks
UG232LM1	1	1	30	100

Objectives:

1. To develop human values through value education
2. To understand the significance of humane and values to lead a moral life
3. To make the students realize how values lead to success

Course Outcome	Upon completion of this course the students will be able to
1	understand the aim and significance of value education
2	develop individual skills and act confidently in the society
3	learn how to live lovingly through family values
4	enhance spiritual values through strong faith in God
5	learn good behaviours through social values

Unit I

Value Education

Introduction – Limitations – Human Values – Types of Values – Aim of Value Education – Growth – Components – Need and Importance

Unit II

Individual Values

Individual Assessment – Vanishing Humanity – Components of Humanity – Crisis – Balanced Emotion – Values of Life

Unit III

Family Values

Life Assessment – Respecting Parents – Loving Everyone – Confession – True Love

Unit IV

Spiritual Values

Faith in God – Wisdom – Spiritual Discipline – Fear in God – Spiritually Good Deeds

Unit V

Social Values

Good Behaviour – Devotion to Teachers – Save Nature – Positive Thoughts – Drug Free Path – The Role of Youth in Social Welfare

Unit VI

Cultural Values

Traditional Culture – Changing Culture – Food – Dress – Habit – Relationship – Media – The Role of Youth

Text Book

Humane and Values. Holy Cross College (Autonomous), Nagercoil